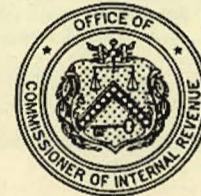


ANNUAL REPORT
OF THE
COMMISSIONER OF
INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1948



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1949

TREASURY DEPARTMENT
 Document No. 3158
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., January 12, 1949.

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, 1948:

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 1948 as compared with 1947:

Summary of internal revenue collections, fiscal years 1947 and 1948

General source	Fiscal year		Increase or decrease (-)	
	1947	1948	Amount	Percent
Income and profits taxes:				
Individual:				
Withheld by employers.....	\$9,842,282,260	\$11,533,576,972	\$1,691,294,712	17.2
Other.....	9,501,015,016	9,464,203,727	-36,811,289	- .4
Total individual income taxes.....	19,343,297,276	20,997,780,699	1,654,483,423	8.6
Corporation:				
Income taxes.....	6,055,095,929	9,851,499,537	3,796,403,608	62.7
Excess profits taxes:				
Declared value.....	55,184,793	17,643,249	-37,541,544	-68.0
Revenue Act of 1940, as amended ¹	3,566,177,958	305,251,476	-3,260,926,482	-91.4
Army and Navy contracts.....		15,572	15,572	
Total corporation income and profits taxes.....	² 9,676,458,680	10,174,409,834	497,951,154	5.1
Total income and profits taxes.....	² 29,019,755,956	31,172,190,533	2,152,434,577	7.4

¹ Repealed for tax years ending after June 30, 1946.

² Repealed for tax years beginning after December 31, 1945.

³ Unjust enrichment tax collections during 1948 are included with repealed taxes; 1947 data revised accordingly.

Summary of internal revenue collections, fiscal years 1947 and 1948—Continued

General source	Fiscal year		Increase or decrease (-)	
	1947	1948	Amount	Percent
Employment taxes:				
Old-age insurance (Federal Insurance Contributions Act).....	\$1,458,933,925	\$1,612,720,919	\$153,786,994	10.5
Unemployment insurance (Federal Unemployment Tax Act).....	185,875,787	208,508,300	22,632,513	12.2
Carriers taxes—old-age benefits (Railroad Retirement Tax Act).....	379,555,104	560,113,134	180,558,030	47.5
Total employment taxes.....	2,024,364,816	2,381,342,353	356,977,537	17.5
Miscellaneous internal revenue:				
Capital stock tax ⁴	\$1,597,470	\$1,722,833	\$125,363	7.8
Estate tax.....	708,793,812	822,380,121	113,586,309	16.0
Gift tax.....	70,497,262	76,965,322	6,468,060	9.2
Alcohol taxes:				
Distilled spirits (imported, excise).....	121,551,513	109,965,295	-11,586,218	-9.5
Distilled spirits (domestic, excise).....	1,563,807,922	1,326,267,594	-237,540,328	-15.2
Distilled spirits rectification tax.....	43,484,605	34,983,322	-8,501,283	-19.6
Wines.....	57,196,488	60,961,836	3,765,348	6.6
Floor taxes, wines and liquors.....	152,575	42,557	-110,018	-72.1
Bottles or container stamps.....	14,036,634	12,489,467	-1,547,167	-11.0
Fermented malt liquors.....	661,417,516	697,097,258	35,679,742	5.4
Special or occupational taxes.....	13,105,145	13,518,426	414,281	3.2
Total alcohol taxes.....	*2,474,762,896	2,255,326,754	-219,435,644	-8.9
Tobacco taxes.....	1,237,768,302	1,300,280,153	62,511,851	5.1
Stamp taxes.....	79,977,968	79,465,936	-512,033	-0.6
Manufacturers' excise taxes.....	1,425,259,662	1,649,234,053	223,974,390	15.7
Retailers' excise taxes.....	514,226,647	469,922,738	-44,303,908	-8.6
Other taxes (communications, transportation, admissions, oleomargarine, etc., and repealed taxes not listed above).....	*1,551,381,449	1,555,711,499	104,330,051	6.7
Total miscellaneous internal revenues.....	8,064,264,970	8,311,009,410	246,744,440	3.0
Grand total.....	39,108,385,742	41,864,542,295	2,756,156,554	7.0

⁴ Repealed for tax years ending after June 30, 1945.

* Revised.

REFUNDS AND REPAYMENTS

During the year refunds of tax collections, together with interest, in total amount of \$2,297,542,291, were made from the appropriation "Refunding internal revenue collections, 1948 and prior years."

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 1948 as compared with the fiscal year 1947:

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1947 and 1948

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1947	1948	1947	1948	1947	1948
Refunds of internal revenue collections:						
Income and profits taxes:						
Individual.....	33,231,882	31,862,485	\$1,712,345,040	\$1,703,802,201	\$18,304,903	\$22,037,370
Corporation.....	79,422	76,012	1,090,581,538	528,953,206	28,337,969	32,150,702
Total income and profits taxes.....	33,311,304	31,938,497	2,802,926,578	2,232,755,407	46,642,902	54,188,072
Employment taxes:						
Old-age insurance (Federal Insurance Contributions Act).....	175,732	193,846	5,316,147	5,073,015	370,483	237,967
Unemployment insurance (Federal Unemployment Tax Act).....	13,966	11,604	3,469,464	2,511,236	255,376	98,006
Carriers taxes—old-age benefits (Railroad Retirement Tax Act).....	148	305	40,959	30,685	5,900	4,722
Total employment taxes.....	189,846	210,755	8,826,570	7,614,936	631,759	340,695
Miscellaneous internal revenue:						
Capital stock tax.....	498	135	353,324	128,040	65,675	26,119
Estate tax.....	1,968	1,910	9,062,558	10,014,297	1,045,814	1,563,292
Gift tax.....	284	327	615,462	628,930	73,871	91,676
Alcohol taxes.....	13,668	12,915	42,387,446	38,230,397	25,595	27,503
Tobacco taxes.....	25	27	5,375	1,844	29	30
Manufacturers' and retailers' excise taxes.....	1,015	1,148	1,033,130	1,350,111	125,312	164,688
Other taxes.....	4,746	5,408	5,300,567	2,938,759	66,978	76,677
Total miscellaneous internal revenue.....	22,204	21,871	58,757,862	53,291,858	1,403,274	1,953,985
Processing and related taxes.....	11	21	2,114,854	82,108	900,935	32,183
Total refunds of internal revenue collections.....	33,523,365	32,171,144	2,872,626,864	2,293,744,339	49,578,870	56,514,935
Repayments (not refunds of taxes erroneously collected):						
Redemption of stamps:						
Alcohol tax.....	2,318	2,933	305,179	471,826	664	17
Miscellaneous taxes:						
Narcotics.....	92	58	663	1,116	14	-----
Silver.....	4	3	689	3,453	47	99
Tobacco.....	2,249	2,070	6,453,585	2,950,892	-----	-----
Other miscellaneous stamps.....	4,235	3,215	380,163	367,918	26,109	15,873
Total miscellaneous stamps.....	6,589	5,346	5,835,200	3,323,379	26,170	15,972
Total stamp redemptions.....	8,868	8,279	7,140,379	3,795,205	26,834	15,989
Drawbacks:						
Alcohol.....	1,268	5	2,793,742	1,756	-----	-----
Tobacco.....	22	2	175,919	991	-----	-----
Total drawbacks.....	1,290	7	2,969,661	2,747	-----	-----
Total refunds and repayments of internal revenue.....	33,533,553	32,179,430	2,882,735,904	2,297,542,291	49,605,704	56,530,924

NOTE.—There was also refunded during the fiscal year 1948 the amount of \$45,719, with no interest, from Puerto Rico trust fund collections, covering 204 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, 1948, additional assessments against all classes of taxpayers aggregated \$1,897,015,000. This represents a decrease of \$31,595,000, or 1.6 percent, as compared with \$1,928,610,000 additional assessments made during the preceding fiscal year. Of the 1948 total of additional assessments, \$1,686,841,000, or 88.9 percent, represents additional income and profits taxes. This amount is 3.2 percent less than the \$1,742,389,000 additional assessments of income and profits taxes made during the 1947 fiscal year. A comparison of the additional assessments made during the fiscal year ended June 30, 1948, with that of the fiscal year ended June 30, 1947, for the four general classes of tax is shown below:

Additional assessments, fiscal years 1947 and 1948

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

[Money figures in thousands of dollars]

General class of tax	Fiscal year		Increase or decrease (-)	
	1947	1948	Amount	Percent
Income and profits taxes.....	1,742,389	1,686,841	-55,548	-3.2
Employment taxes.....	26,809	25,415	-1,394	-5.2
Alcohol taxes.....	2,535	1,633	-902	-35.6
Other taxes.....	156,877	183,126	26,249	16.7
Total.....	1,928,610	1,697,015	-31,595	-1.6

The strengthening of enforcement operations continued to be a major objective of the Bureau. Efforts in this direction were hampered by personnel reductions, however, and the enforcement revenue for the year failed to show the sharp increases which had marked the years 1946 and 1947.

During the fiscal year deputy collectors of internal revenue collected \$280,183,603 from taxpayers against whom distraint warrants had been issued. 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, 1948, there were in the field and departmental service of the Bureau 12,764 appointments and 13,451 separations. The number of separations includes a substantial number of trained enforcement officers who were dismissed at the beginning of the year as the result of a reduction in the funds appropriated to cover administrative expenditures. Also included in the number of separations are 3 employees who were granted military furloughs, 303 retirements, of which 89 were on account of disability, and 65 employees separated for disciplinary reasons. The distribution of personnel in the field and departmental service of the Bureau at the close of the fiscal year 1947, and the distribution at the close of the fiscal year 1948, are compared in the following table:

Summary of personnel, Bureau of Internal Revenue, June 30, 1947, as compared with June 30, 1948

Branch of service	Number on payroll as of—		Increase or decrease (-)
	June 30, 1947	June 30, 1948	
Departmental service.....	4,771	4,662	-109
Field service:			
Offices of collectors of internal revenue.....	30,891	30,692	-199
Supervisors of accounts and collections.....	77	71	-6
Internal revenue agents' forces:			
Income, profits, estate, and gift taxes.....	9,616	8,398	-1,218
Miscellaneous and sales taxes.....	86	80	-6
Alcohol Tax Unit:			
Offices of district supervisors.....	4,773	4,054	-719
Field inspection force.....	13	14	1
Intelligence Unit.....	1,351	1,286	-65
Technical Staff.....	532	528	-4
Excess Profits Tax Council.....	71	84	13
Office of the Chief Counsel.....	356	370	14
Salary Stabilization Unit.....	15		-15
Processing Division.....	278	1,904	1,626
Total field service.....	48,059	47,481	-578
Grand total.....	52,830	52,143	-687

At the beginning of the year, the number of Bureau employees holding war-service or interim appointments totaled 23,638, or nearly 44 percent of the entire personnel. Examinations conducted by the Civil Service Commission and by examining boards operating in Bureau field offices, under supervision of the Civil Service Commission, provided opportunities for many employees to qualify for permanent status. As a result, 11,299 employees were converted to permanent status during the year. The number of employees holding war-service or interim appointments was further reduced by separations and at the close of the year, totaled 7,298, or about 14 percent of the entire personnel.

IMPROVEMENTS IN ORGANIZATION AND PROCEDURES

A considerable number of important organizational and procedural improvements were initiated in the Bureau during the year. Most of these improvements were brought about by the efforts of Bureau officers as a result of a continuing policy of increasing efficiency. A critical analysis of the Bureau's organization, made by key officials of the field service in October 1946, resulted in recommendations for more than 100 improvements, nearly all of which have now been placed in effect. Other improvements represent the results of suggestions and criticisms which issued from the investigations described on page 7. Examples of the improvements adopted are as follows:

Expansion of Management Staff.—To provide more adequate tools for handling the complicated and highly technical administrative problems of the Bureau, steps were taken to expand the Commissioner's Management Staff. The objectives of the Management Staff include (1) the systematic review of the Internal Revenue Code and the development of revisions or new provisions to increase the effectiveness of the Bureau in its tax collection responsibilities; (2)

development of working plans for a more effective audit program; (3) development of studies designed to determine desirable shifts in work-load from Washington to the field offices; and (4) analysis of operating standards in the various offices of the Bureau for consideration by the Commissioner and the executive heads of such offices.

Mechanized handling of income tax returns.—The use of punch-card tabulating equipment in the computation of income tax liability on Form W-2 returns and in certain accounting operations involved in the processing of tax returns was tested in the office of the collector of internal revenue at Cleveland, Ohio. The results obtained in this experiment have proven favorable and plans are being made for extending the use of such equipment to other operations in the Cleveland office and to the processing of returns in other collection districts.

Work simplification program.—A work simplification program was inaugurated as a means of searching out and eliminating nonessential activities. The program involves the training of field and departmental supervisors to analyze the flow of work and to develop more economical methods and procedures. Coupled with the work simplification program is a "cash awards for suggestions" program designed to elicit suggestions from both supervisory and nonsupervisory employees. Although these programs have been in operation for a comparatively short time, they have already resulted in the adoption of numerous procedural improvements with substantial savings in time and materials.

Consolidation of collectors' wage and excise tax activities.—As the result of a study of collectors' office operations, the Miscellaneous and Employment Tax Divisions and the Withholding Tax Subdivision in each collector's office were combined to form a Wage and Excise Tax Division. This consolidation permitted the combination of various forms and records maintained with respect to these classes of taxes.

Duplicate returns to be eliminated.—Procedure has been prescribed and instructions issued in connection with the treatment to be accorded certain miscellaneous sales and excise tax returns which eliminate the requirement that the original copies of these returns be forwarded to the Bureau with the assessment list. This, in turn, will make it unnecessary to secure from the taxpayer a duplicate copy of the return for use in the collector's office.

Other economies.—Noteworthy economies have also been achieved in a number of other activities. These include (1) the microfilming of records to reduce the space and equipment required for their storage; (2) use of preassembled secondary forms in preparing collectors' office records; and (3) the photo-copying of tax returns, letters, investigators' reports, etc., as a means of reducing typing work-loads. Many of the forms employed in collecting and accounting processes have been revised or readapted to meet current requirements more adequately and efficiently and to effect savings of time in their preparation and use.

COST OF ADMINISTRATION

The amount of \$188,000,000 was appropriated for the fiscal year 1948 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 \$183,731,060, leaving an unexpended balance of \$4,268,940. 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 \$41,864,536,000 during the year was \$0.44 per \$100, compared with \$0.52 per \$100 for 1947.

Data on annual cost of administration, although of interest and value for certain purposes, cannot 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.

INVESTIGATIONS BY CONGRESSIONAL COMMITTEES

Early in the fiscal year 1948, the Joint Committee on Internal Revenue Taxation made a study of the enforcement of the internal revenue laws with a view to ascertaining the number of deputy collectors, revenue agents, and other personnel, who should be employed by the Bureau of Internal Revenue in order to insure the maximum net return from taxes imposed by such laws. This investigation was authorized in the Treasury and Post Office Departments Appropriation Act for 1948.

A complete investigation into the affairs of the Bureau was also made in the early part of the year by the Appropriations Committee of the House of Representatives, under authority of section 202(b) of the Legislative Reorganization Act of 1946.

The investigators submitted reports to the respective Committees setting forth their findings and recommendations. The latter items cover many phases of the Bureau's operations and include suggestions for strengthening the central administrative organization and for increasing the overall enforcement activities. Comments on the proposals were furnished by Treasury officials indicating the areas where specific changes are feasible and the points on which further study is believed necessary. The reports were considered in connection with the appropriation of funds for 1949 and the Bureau's appropriation was increased by \$5,584,000 for the purpose of strengthening enforcement operations.

TAX CONVENTIONS SIGNED DURING THE FISCAL YEAR 1948

During the fiscal year 1948, no tax conventions were promulgated. However, conventions with New Zealand, the Netherlands, and Denmark were drafted and signed, and a protocol with France was signed which modifies a convention already under consideration. A brief

summary of the action taken in each of these matters is set forth below:

A convention between the United States and New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income was signed at Washington on March 16, 1948.

A convention between the United States and the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and certain other taxes was signed at Washington on April 29, 1948, and was approved, with certain reservations, by the United States Senate on June 17, 1948.

A convention between the United States and Denmark for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income was signed at Washington on May 6, 1948, and was approved by the United States Senate on June 17, 1948, with one reservation.

A protocol between the United States and France for the purpose of modifying in certain respects the convention of October 18, 1946, between the two countries, relating to double taxation, was signed at Washington on May 17, 1948. The protocol also modifies and supplements the convention of July 25, 1939, between the two countries relating to income taxation. The protocol was negotiated with France as a result of proposals made in the course of hearings on the convention of October 18, 1946, which was approved by the United States Senate on June 2, 1948.

IMPORTANT LEGISLATION ENACTED DURING THE FISCAL YEAR 1948 AFFECTING
THE BUREAU OF INTERNAL REVENUE

EIGHTIETH CONGRESS, FIRST SESSION

Title I of Public Law 147 (Treasury Department Appropriation Act, 1948), approved July 1, 1947, authorizes and directs the Joint Committee on Internal Revenue Taxation to make a study of the enforcement of the internal revenue laws with a view to ascertaining the number of employees required by the Bureau of Internal Revenue to insure the maximum net tax return to the United States, and to report the results of such study to Congress on or before January 3, 1948.

Section 11(b) of Public Law 162, approved July 7, 1947, authorizes the Commission on Organization of the Executive Branch of the Government (established by such Act) to secure directly from any executive department, bureau, etc., information, suggestions, estimates, and statistics for the purposes of the Act, and authorizes and directs each such department, bureau, etc., to furnish such information, etc., directly to the Commission, on request of the Chairman or Vice Chairman.

Public Law 185, approved July 14, 1947, amends section 3179(b) of the Internal Revenue Code so as to provide for the allowance of drawback upon the exportation of tax-paid distilled spirits or wines of domestic manufacture or production "contained in any cask or package or in bottles packed in cases or other containers" if such distilled spirits and wines have been "packaged or bottled especially for export." Prior to this amendment, section 3179(b) provided only for the allowance of drawback upon the exportation of tax-paid bottled distilled spirits and wines of domestic manufacture or production if

they had been bottled especially for export. The amendment makes the determination of the amount and payment of drawbacks under section 3179(b) subject to regulations prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury.

Public Law 186, approved July 14, 1947, makes five technical amendments to certain regulatory provisions governing the production of wines. Section 1 amends section 2801(e)(4) of the Internal Revenue Code so as to permit interior communication between the vermouth department and other departments or parts of a bonded winery, and so as to extend the provision of section 2801(e)(4) to the production of aperitif wines other than vermouth. Section 2 amends section 3043(a) of the Code so as to permit the production of retsina, a specialty wine not permitted to be produced under the law and regulations existing prior to this amendment. Section 3 amends section 3044(b) of the Code so as to permit wines produced with sugar-water solution to be fermented somewhat in excess of 13 percent of alcohol after complete fermentation so that subsequent sweetening will not lower the alcoholic content below the 13 percent limit. Section 4 amends section 3045 so as to permit the acidity of loganberry, currant, and gooseberry wines to be adjusted with the volume of sugar-water solution not in excess of 60 percent of the volume of the resultant product.

Public Law 187, approved July 14, 1947, amends section 2801(e) of the Internal Revenue Code by adding thereto a new paragraph (5), which liberalizes the provisions of the Code governing the blending of beverage brandies by permitting them, within certain limits, to be mixed or blended and subsequently aged in bonded warehouses prior to the payment of production and rectification taxes. The amendment provides that an additional tax of 30 cents per proof gallon on brandy so mixed or blended is to be paid, in lieu of rectification taxes imposed by the Code. The amendment also defines the term "distiller" and provides for the remission of taxes paid on such brandies lost by leakage, evaporation, theft, or otherwise.

Public Law 189, approved July 15, 1947, provides for the treatment of any railroad which prior to January 1, 1950, acquired property from another railroad in a receivership or bankruptcy proceeding, and carries over the predecessor's basis for the property, as a continuation of the predecessor corporation for the purpose of the net operating loss carry-overs and unused excess profits credit carry-overs provided by the Internal Revenue Code. The Act is retroactive in effect and the period of limitations on refunds resulting from the operation thereof is extended generally for 1 year from the date of enactment. In addition to certain technical provisions, the Act also provides that no interest shall be allowed or paid on any overpayment or deficiency resulting from the application of the Act.

Section 4(b), Title V, Article I, of Public Law 195 (District of Columbia Revenue Act of 1947), approved July 16, 1947, provides for the reciprocal inspection of income tax returns by the United States and the District of Columbia, and authorizes and requires the Bureau of Internal Revenue to supply such information as may be requested by the District of Columbia Assessor or Collector of Taxes relative to any person subject to income taxes or franchise taxes under Article I of such Act.

Public Law 226, approved July 24, 1947, amends section 1602 of the Internal Revenue Code, relating to Federal unemployment taxes, by adding a subsection (d) which provides that, without violating the standards set forth in section 1602(a) of the Code, to which the State law must conform in order for a taxpayer to be allowed additional credit under section 1601(b) of the Code, the State law may permit voluntary contributions to be used in the computation of reduced rates if such contributions are paid within 120 days after the beginning of the year for which such rates are effective, or prior to January 1, 1948, whichever date is later. The amendment is made applicable to taxable years beginning after December 31, 1945.

Public Law 310, approved August 1, 1947, amends section 251 of the Internal Revenue Code, relating to income from sources within possessions of the United States, by adding thereto a subsection (i) which provides that, in the case of a citizen of the United States who was taken prisoner of war while serving within a possession of the United States as a member of the military or naval forces of the United States, or who was interned by the enemy while serving as an employee within a possession of the United States, such citizen is entitled to the tax benefits of section 251 of the Code even though his ultimate place of confinement by the enemy was not within a possession of the United States. The amendment is made applicable to taxable years beginning after December 31, 1941.

Public Law 356, approved August 4, 1947, 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 Internal Revenue 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, 1948; and that in the case of such a claim filed on or before December 31, 1948, 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 367, approved August 5, 1947, by section 1 amends section 421 of the Code, relating to the income tax liability of members of the armed forces dying in the service. As so amended, section 421 discharges, in the case of a member of the armed forces of the United States or any other of the United Nations who dies on or after December 7, 1941, and prior to January 1, 1948, while in active service in such forces, the entire income tax liability for the taxable year in which falls the date of death or with respect to any prior taxable year (ending on or after December 7, 1941) during any part of which he was a member of such forces; and provides that any income tax of such person under the Internal Revenue Code or prior internal revenue laws for taxable years ending before December 7, 1941, which is unpaid at the date of his death shall not be assessed, and if assessed the assessment shall be abated, and if collected subsequent to the date of death shall be credited or refunded as an overpayment. Section 2 provides that if the allowance of a credit or refund of the overpayment is barred prior to January 1, 1948, a credit or refund of the overpay-

ment of such tax to the extent that the overpayment is attributable to the change made by this amendment may be allowed or made if a claim therefor is filed before January 1, 1949.

Public Law 379 (Social Security Act Amendments of 1947), approved August 6, 1947, amends subchapter A of chapter 9 of the Internal Revenue Code (Federal Insurance Contributions Act). The rate of the income tax on employees imposed by section 1400 of the Code and the rate of the excise tax on employers imposed by section 1410 of the Code would, except for this amendment, be each automatically increased to 2½ percent on January 1, 1948, and to 3 percent on January 1, 1949. In the case of such taxes, sections 1 and 2 provide, with respect to employees and employers, respectively, that the 1 percent rate shall remain in force through the calendar year 1949, that during the calendar years 1950 and 1951 the rate shall be 1½ percent, and that the rate thereafter shall be 2 percent.

Public Law 384, approved August 8, 1947, provides in general for the termination of certain tax provisions before the end of World War II. Section 5 provides that the present war shall be considered as having terminated on March 31, 1948, for the purpose of the proviso in section 511(h) of the Merchant Marine Act of 1936, as amended, under which certain percentages of construction reserve funds were required to be expended within certain periods of time which could be extended for periods of time ending not later than 6 months after the termination of the present war. Section 6 amends section 13 of the Act of March 7, 1942, 56 Stat. 146 (Missing Persons Act), relating to the deferment of income tax returns and payment for prisoners of war and certain other persons, so as to make such section inoperative as of December 31, 1947 (instead of, as formerly, as of the 15th day of the third month following the month in which the present war is terminated, as proclaimed by the President). Section 7 amends section 22(b)(13) of the Internal Revenue Code so as to terminate as of the close of December 31, 1948, the allowances to military and naval personnel of the United States and of any of the other United Nations of certain exclusions from gross income. Section 8 amends section 22(d)(6)(A) of the Code by limiting to taxable years beginning prior to January 1, 1948 (instead of, as formerly, taxable years beginning prior to the termination of the present war as proclaimed by the President) the period during which taxpayers using the last-in first-out method for income tax reporting may avail themselves of a special provision contained in section 22(d)(6)(A) for the replacement of inventories depleted by involuntary liquidations resulting from conditions prevailing during the war. Section 10 amends section 1621(a) of the Code by striking out paragraph (1) thereof, thus removing from the list of exclusions from the definition of the term "wages" remuneration for services performed as a member of the military or naval forces of the United States, the effect of such amendment being to include such remuneration within the scope of the term "wages" for the purpose of withholding of income tax at the source. Prior to the enactment of Public Law 384, section 1621(a)(8) of the Code excluded from the definition of wages (and hence from withholding of income tax at source) remuneration for services for an employer performed by a citizen or resident of the United States while outside the United States, if the major part of the services for such employer for the

calendar year was to be performed outside the United States. Section 10 amends such provision so as to limit its application to remuneration for services for an employer (other than the United States or agencies thereof) performed by a citizen of the United States if it is reasonable to believe that during the entire calendar year the employer will be a bona fide resident of a foreign country, and to remuneration for services for an employer performed within a possession of the United States, if it is reasonable to believe that at least 80 percent of the remuneration to be paid to the employee by such employer during the calendar year will be for such services. Section 10 also strikes out the sentence following section 1621(a)(9) of the Code, this being a technical amendment to conform to the amendment of section 1621(a)(8). Section 11 amends section 1700(a)(1) of the Code so as to terminate special treatment under the admissions tax with respect to free and reduced-rate admissions extended to members of the military or naval forces of the United States or of any of the United Nations when in uniform and to members of the Civilian Conservation Corps when in uniform; and so as to terminate the exemption from the admissions tax of amounts paid for admissions to theaters and other activities operated by or under the control of the War or Navy Department within posts, camps, reservations, and other areas maintained by the Military or Naval Establishment. The amendments by section 11 are applicable with respect to admissions and amounts paid therefor after December 31, 1947. Section 12 makes inapplicable to amounts paid after December 31, 1947, the provisions of section 3469(f)(2) of the Code, which allows an exemption from the tax on the transportation of persons applicable to payments for transportation or facilities furnished under tariffs providing for fares of not more than 1¼ cents per mile for round trip tickets sold to personnel of the United States Army, Navy, Marine Corps, and Coast Guard, traveling in uniform of the United States, or to members of the military or naval forces of any of the other United Nations traveling in uniform of such nation at their own expenses when on official leave, furlough, or pass. Section 13 amends section 3804 of the Code, a wartime measure which suspended the time limitations running against the Government, taxpayer, and others in certain cases where by reason of the war timely performance of acts affecting Federal tax liabilities and rights is impracticable. Such amendment provides that no period of time after December 31, 1947, may be disregarded under such section, except under certain limitations in cases in which the Commissioner makes a determination under section 3804(b) of the Code, which is based on the existence prior to January 1, 1948, of one or more of the following circumstances:

- (1) By reason of an individual being outside the Americas;
- (2) By reason of any locality having been an area of enemy action or under control of the enemy; or
- (3) By reason of an individual in the military or naval forces of the United States being outside the States of the Union and the District of Columbia.

Section 14 amends section 3805 of the Code so as to terminate as of December 31, 1947 (instead of, as formerly, the 15th day of the sixth month following the month in which the present war is terminated as proclaimed by the President), the due dates for the filing of income tax

returns and payment of income tax in case of China Trade Act corporations. Section 15 repeals section 124(e) of the Revenue Act of 1943 and thus continues in effect the wartime allowance under section 114 of the Code of percentage depletion at the rate of 15 percent in the case of fluorspar, flake graphite, vermiculite, beryl, feldspar, mica, talc, lepidolite, spodumene, barite, ball and sagger clay, and rock asphalt, and with respect to taxable years beginning after December 31, 1946, includes for the special treatment provided in section 114 of the Code china clay, bentonite, gilsonite, and thenardite. Section 16 amends section 23(q)(2) of the Code so that the requirement that gifts or contributions by corporations, in order to be deductible from gross income, shall be used within the United States or its possessions is applicable only with respect to taxable years beginning after December 31, 1948 (instead of, as formerly, with respect to taxable years beginning after December 31, 1946).

Public Law 387, approved August 8, 1947, amends section 1802(a) of the Internal Revenue Code by providing that the stamp tax on issues of capital stock issued in a recapitalization shall be limited to a tax calculated on the amount which for the first time is dedicated as capital. It amends section 1802(b) of the Code so as to limit the stamp tax upon any transfer of an interest in a partnership owning shares or certificates of stock to an amount equal to that percentage of a tax computed on the transfer of all such shares or certificates of stock owned by the partnership as the interest transferred bears to the total interests in the partnership of all the partners, and so as to exempt loans of stock from the stamp tax. It also amends section 3481(a) of the Code so as to limit the stamp tax upon the transfer of an interest in a partnership owning corporate securities mentioned in section 1801 of the Code to an amount equal to that percentage of a tax computed on the transfer of all of such securities owned by the partnership as the interest transferred bears to the total interests in the partnership of all the partners.

Public Law 388 (Sugar Act of 1948), approved August 8, 1947, amends section 3507(b) of the Internal Revenue Code by changing the definition of manufactured sugar. It also amends section 3508 of the Code so as to extend the termination date for the tax on sugar from June 30, 1948, to June 30, 1953, and to provide that no tax shall be imposed with respect to unsold sugar held by a manufacturer at the time of the termination of the tax, and that with respect to sugar held by an importer and intended for sale or other disposition at the time of the termination of the tax, there shall be refunded to such importer an amount equal to the tax paid.

EIGHTIETH CONGRESS, SECOND SESSION

Public Law 439, approved March 11, 1948, authorizes the Secretary of the Army, the Secretary of the Navy, the Secretary of the Air Force, or the Secretary of the Treasury to accept and use gifts, devises, and bequests, for schools, hospitals, libraries, cemeteries, and other institutions under the jurisdiction of any such Departments, and provides that for the purpose of Federal income, estate, and gift taxes, any gift, devise, or bequest accepted by the Secretary of any such Department

under authority of this law shall be deemed to be a gift, devise, or bequest to or for the use of the United States.

Public Law 470, approved March 31, 1948, appropriated \$500,000,000 for an additional amount for refunding internal revenue collections.

Public Law 471 (Revenue Act of 1948), enacted April 2, 1948, provides generally for the reduction of taxes. Section 101 amends section 12(c) of the Internal Revenue Code by reducing the combined normal tax and surtax by certain percentages and limiting the combined normal tax and surtax to 77 percent of the net income. Section 201 amends section 25(b) of the Code by increasing the exemptions for taxpayers and their dependents from \$500 to \$600, and by allowing an additional exemption of \$600 for any taxpayer, or the spouse of any taxpayer, who has attained the age of 65, or who is blind. Section 301 adds a subsection (d) to section 12 of the Code providing for the splitting of income in the case of a joint return of husband and wife. Section 302 amends section 23(aa)(1)(A) to provide that in the case of a joint return of husband and wife or in the case of a return by an unmarried person the standard deduction shall be \$1,000 or an amount equal to 10 percent of the adjusted gross income, whichever is the lesser. Section 304 amends section 23(x) of the Code so as to raise the maximum deduction for medical expenses in the case of a joint return of husband and wife from \$2,500 to \$5,000. Section 351 repeals sections 811(d)(5), 811(e)(2), and 811(g)(4) of the Code, which constituted the so-called community property estate tax amendments made by the Revenue Act of 1942 and which provided generally that upon the death of either spouse all community property was subject to estate tax unless it was shown to have been received as compensation for personal services actually rendered by the surviving spouse or derived originally from such compensation or from separate property of the surviving spouse. Section 361 adds a subsection (e) to section 812 of the Code allowing a marital deduction for the purpose of computing the value of the net estate in the case of a citizen or resident of the United States dying after the date of enactment of the Act. In general, under this new subsection a deduction is allowed for the value of an amount equal to any interest in property which passes or has passed from the decedent to his surviving spouse, the aggregate amount of such deductions being limited to 50 percent of the value of the adjusted gross estate. Section 362 amends section 812(c) of the Code by providing that the deduction allowed by such section for property previously taxed will not be allowed with respect to property received by a decedent (for whose estate the deduction under section 812(c) is being computed) from a prior decedent who died after December 31, 1947, or from a donor by gift after the date of enactment of the Revenue Act of 1948, if such prior decedent at the time of death, or donor at the time of gift, was the spouse of the decedent. Section 363 amends sections 813(a)(2) and 936(b) of the Code with respect to the credit against the estate tax for certain gift taxes paid relating to property included in determining the value of the gross estate of the decedent so as to give effect, in computing the credit for the gift tax, to the estate and gift tax provisions for the marital deduction and to the gift tax provisions for splitting of gifts by spouses to third parties. Section 364 amends section 811(j) of the Code, relat-

ing to the optional method of determining the value of the gross estate, so as to give effect to the use of the marital deduction in computing the net estate. Section 365 amends section 826(c) of the Code so as to give proper effect, in apportioning any liability in the case of the surviving spouse of the decedent, to the marital deduction with respect to insurance proceeds or property which passed to the survivor. Section 366 amends section 113(a)(5) of the Code so as to prescribe for the surviving spouse, after the death of the decedent, the basis for the survivor's portion of the property held at the time of the death by the surviving spouse and the decedent as community property. Section 371 amends section 1000(d) of the Code so as to provide that the special rule contained therein for the treatment of transfers of community property by gift shall be applicable only to gifts made after the calendar year 1942 and on or before the date of the enactment of the Revenue Act of 1948. Section 372 adds a paragraph (3) to section 1004(a) of the Code so as to provide a marital deduction in computing net gifts of citizens and residents of the United States, which corresponds to the estate tax marital deduction. Section 374 adds a subsection (f) to section 1000 of the Code, providing for the splitting between spouses of gifts made to third parties. Section 401 amends section 400 of the Code, relating to the optional tax on individuals with adjusted gross incomes of less than \$5,000, so as to give effect to the reduction in rates and increased exemptions and also to give effect to the splitting of income by husband and wife. Sections 501, 502, and 503 amend section 1622 of the Code by providing new rates for withholding applicable with respect to wages paid on or after May 1, 1948. Public Law 471 makes several other amendments of the Internal Revenue Code which are of a technical nature and designed to conform the administrative provisions of the Code to the substantive changes enacted.

Public Law 492, enacted April 20, 1948, amends section 1426(b)(15) of the Internal Revenue Code, relating to Federal insurance contributions, and section 1607(c)(15) of the Code, relating to Federal unemployment taxes, so as to exclude from the definition of "employment" services performed by an individual in, and at the time of, the sale of newspapers or magazines to ultimate consumers under an arrangement under which the newspapers or magazines are to be sold by him at a fixed price, his compensation being based on the retention of the excess of such price over the amount at which they are charged to him.

Public Law 514, approved May 4, 1948, amends sections 212(b) and 231(d) of the Internal Revenue Code so as to exclude from gross income for income tax purposes earnings of nonresident alien individuals and foreign corporations derived from the operation of aircraft registered under the laws of a foreign country, if such foreign country grants an equivalent exemption to citizens of the United States and corporations organized in the United States. The amendments are made with respect to taxable years beginning after December 31, 1945.

Public Law 547, approved May 21, 1948, by section 3 (b) and (c) provides that with respect to contracts subject to renegotiation, the Secretary of Defense, in eliminating excessive profits, shall allow the contractor or subcontractor credit for Federal income and excess profits taxes as provided in section 3806 of the Internal Revenue Code,

relating to mitigation of effect of renegotiation of war contracts or disallowance of reimbursement, and that in the interest of economy and the avoidance of duplication of inspection and audit, the services of the Bureau of Internal Revenue shall upon request of the Secretary of Defense and with the approval of the Secretary of the Treasury be made available to the extent determined by the Secretary of the Treasury for the purpose of making examinations and audits of contracts subject to renegotiation under such Act.

Public Law 635, approved June 12, 1948, by section 1 amends sections 403(d)(3) and 452(c) of the Revenue Act of 1942 by extending to July 1, 1949, the period for releasing certain powers of appointment free of estate or gift tax. Section 2 provides that a power to appoint created by a will executed on or before October 21, 1942, shall be considered, for the purpose of sections 403 and 452 of the Revenue Act of 1942, a power created on or before that date if the person executing the will dies before July 1, 1949, without having republished the will, by codicil or otherwise, after October 21, 1942. Section 3 amends section 710(a)(5) of the Code (relating to deferment of excess profits tax payment in case of abnormality) by giving the Commissioner of Internal Revenue 1 year after the final determination of the application for relief under section 722 of the Code in which to assess the unpaid tax which was deferred by such section 710(a)(5), such amendment being applicable with respect to taxable years beginning after December 31, 1941.

Public Law 642, enacted June 14, 1948, amends section 1426(d) of the Internal Revenue Code, relating to Federal insurance contributions, and section 1607(i) of the Code, relating to Federal unemployment taxes, so as to provide that the term "employee" does not include any individual who, under the usual common-law rules applicable in determining the employer-employee relationship, has the status of an independent contractor or any individual (except an officer of a corporation) who is not an employee under such common-law rules.

Public Law 706, approved June 19, 1948, amends section 1700(a)(1) of the Internal Revenue Code, effective August 1, 1948, so as to exempt from the admissions tax in the case of admission free of charge, hospitalized members of the military, naval, or air forces of the United States or persons hospitalized as veterans by the Federal Government in a Federal, State, municipal, private, or other hospital or institution, except when such member or veteran is on leave or furlough.

Public Law 773, approved June 25, 1948, by section 36 amends section 1141(a) of the Internal Revenue Code by giving the circuit courts of appeals and the United States Court of Appeals for the District of Columbia jurisdiction to review decisions of The Tax Court of the United States in the same manner and to the same extent as decisions of district courts in civil actions tried without a jury.

Public Law 828, approved June 29, 1948, provides that in the case of a claim for credit or refund due to an overpayment of tax arising from the failure of the taxpayer to take a deduction in respect of property deemed destroyed or seized under section 127(a) of the Internal Revenue Code (relating to war losses) for a taxable year beginning in 1941 or 1942, the 3-year period of limitation prescribed under section 322(h)(1) of the Code shall not expire prior to De-

ember 31, 1949, and that in the case of any such claim filed on or before such date, the amount of credit or refund will not be subject to the limitations provided by section 322 (b) (2) or (3) of the Code to the extent of the overpayment attributable to such war losses deduction.

Public Law 857, approved June 30, 1948, amends section 3150(a) of the Internal Revenue Code by making the tax (including the war excise tax prescribed in section 1650 of the Code) imposed on beer, lager beer, ale, porter, and other similar fermented liquor containing one-half of 1 percent, or more, of alcohol brewed or manufactured and sold, or removed for consumption or sale, within the United States applicable also to such beer, etc., which is imported into the United States. Such amendment is effective on August 1, 1948.

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 93,810,164 tax returns filed in collectors' offices during the fiscal year 1948, as compared with 91,723,748 returns filed during the previous year. Of the total returns filed, 74,410,722 were income tax and excess profits tax returns and declarations, as compared with 72,760,872 in the previous year.

A total of 20,765,825,608 revenue stamps, valued at \$3,735,387,804, was issued to collectors of internal revenue and to the Postmaster General, compared with 20,053,108,200 stamps, valued at \$4,360,407,507, issued during 1947.

The face value of revenue stamps returned by collectors of internal revenue and by the Postmaster General and credited to their accounts amounted to \$727,193,119. There were 39 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed, compared with 35 applications in the preceding year.

During the year, 912,863 individual income tax, 55,193 withholding tax, 130,229 miscellaneous tax, and 73,497 employment tax returns were verified by field deputy collectors. The total number of individual income tax returns disposed of by collectors' offices was approximately 56 million, comprised of nearly 2 million returns which received office audit or field investigation, and 54 million returns closed after survey without detailed investigation. At the close of the year, more than 75 million returns remained on hand for survey and possible audit action.

The additional taxes, interest, and penalties collected or reported for assessment during the year as the result of collectors' investigative operations totaled \$330,991,000. Of this total, \$281,218,000 involved income and withholding taxes while the balance related to employment taxes, alcohol taxes, and other internal revenue taxes. These amounts reflect sizable decreases as compared with the preceding year when the corresponding total was \$455,928,000, of which \$393,450,000 represented income and withholding taxes. For both periods, the

figures are exclusive of amounts collected upon warrants for distraint (see following paragraph).

In enforcing the collection of overdue taxes, collectors of internal revenue issued 1,752,449 warrants for distraint during the year as compared with 1,586,912 warrants issued in the preceding year. The amount collected by field deputy collectors as a result of the issuance of warrants for distraint totaled \$280,183,603 for the fiscal year 1948, representing a substantial increase over the 1947 total of \$209,455,244. There were 815,257 warrants for distraint in custody of the collectors' field forces on June 30, 1948, as compared with 649,063 warrants on hand June 30, 1947.

An average of 8,228 deputy collectors made a total of 2,892,965 revenue-producing investigations, including the serving of warrants for distraint, as compared with 3,464,305 revenue-producing investigations made by an average of 11,236 field deputy collectors in the preceding fiscal year.

The total amount collected and reported for assessment by deputy collectors was \$554,578,717, as compared with \$553,852,458 in the previous year. The average number of investigations made per deputy and the average amount of tax collected and reported for assessment were 352 and \$67,401, respectively, compared with 308 and \$49,293, respectively, in 1947.

Collectors of internal revenue, after having taken the necessary administrative action, transmitted to the Bureau or otherwise disposed of 787,900 claims, as compared with 723,716 claims in 1947, an increase of 64,184. The number of claims on hand in collectors' offices at the end of the fiscal year was 128,537, compared with 106,220 at the close of the previous fiscal year.

The collectors of internal revenue certified for refund 30,818,593 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 1947. The refunding operation was completed within the fiscal year in which the returns were filed and 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	22,211,755	979,746,659	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
1947	30,818,593	1,474,094,934	1,164,045

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

The Supervisors of Accounts and Collections submitted 92 reports covering their examinations of the accounts of collectors of internal revenue during the year, compared with 82 reports submitted during the year ended June 30, 1947. Eight new collectors and eight 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 nine 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 form of mimeographs, circulars, and A&C memoranda. It explored and developed ways and means of increasing efficiency and reducing costs of operation. The principal operations dealt with involved the listing of tax liabilities for assessment, the scheduling for refund of overpayments disclosed on income tax returns, the subsequent verifications and audits of the returns, the securing of delinquent returns, and the collection of delinquent accounts.

The use of tabulating and related machines, providing a mechanical method of computing the tax liability in connection with returns filed on Form W-2 and the subsequent processing of accounting forms and records was explored in the office of the collector of internal revenue at Cleveland, Ohio. In view of the favorable results of this experimental installation, the use of such equipment is being extended to certain other operations in the Cleveland Office and to the processing of returns filed on Form 1040A (replacing W-2) and Form 1040ES in seven other collection districts.

As a result of a study made, the Miscellaneous and Employment Tax Divisions and the Withholding Tax Subdivision in each collector's office were combined to form a Wage and Excise Tax Division. This consolidation is resulting in increased efficiency and the combination of certain forms and records.

In administering the personnel of the several collection districts, the provisions of the Classification Act of 1923 and amendatory Acts, the provisions of Civil Service laws and regulations, and applicable decisions of the Comptroller General, 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, Puerto Rico Branch of the District of Maryland, comprising a total of 168,038 vouchers. In addition, 10,558 travel expense vouchers of employees and 23,637 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 202,233 vouchers handled during the 1948 fiscal year.

EMPLOYMENT TAX UNIT

The Employment Tax Unit administers the employment taxes imposed under Subchapters A, B, and C of Chapter 9 of the Internal Revenue Code. Subchapter A (Federal Insurance Contributions

Act) relates to the taxes with respect to employment by persons other than carriers; Subchapter B (Railroad Retirement Tax Act) relates to the taxes with respect to employment by carriers; and Subchapter C (Federal Unemployment Tax Act) relates to the tax on employers (other than carriers) of eight or more individuals. 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 1948 were \$2,381,342,353, an increase of \$356,977,537 compared with collections for the preceding year.

Assessments of employment taxes.—During the year, 5,014 assessment lists, consisting of 10,430,457 items totaling \$2,103,088,979, an increase of \$291,594,622 over the previous year, were approved by the Commissioner. These lists included original and additional assessments of employment taxes. Included in this total were 1,868 lists prepared by the collectors' offices and adjusted by the Bureau, consisting of 10,394,783 items totaling \$2,097,459,850, and 3,146 lists prepared in the Bureau, consisting of 35,674 items totaling \$5,629,129, 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.....	9,887,026	\$1,474,169,868.79	\$534,565.88	\$1,474,704,434.67
Federal Unemployment Tax Act.....	471,564	179,293,633.91	266,675.48	179,560,309.39
Railroad Retirement Tax Act.....	36,193	443,184,121.51	10,984.86	443,195,106.37
Total.....	10,394,783	2,096,647,624.21	812,226.22	2,097,459,850.43

Analysis of employment tax assessments appearing on Commissioner's lists

Source	Items	Tax	Penalty	Interest	Total
Federal Insurance Contributions Act....	7,852	\$935,621.20	\$120,829.24	\$31,666.42	\$1,088,116.86
Federal Unemployment Tax Act.....	27,768	3,900,057.05	255,929.35	300,102.00	4,456,088.40
Railroad Retirement Tax Act.....	54	80,938.42	810.94	3,174.84	84,924.20
Total.....	35,674	4,916,616.67	377,569.53	334,943.26	5,629,129.46

Taxes under the Federal Insurance Contributions Act.—Collections of taxes imposed under the Federal Insurance Contributions Act amounted to \$1,612,720,919 for the year, as compared with \$1,458,933,925 for 1947, an increase of \$153,786,994. These amounts include both the employees' tax and the employers' tax, each of which was imposed at the rate of 1 percent of taxable wages paid. Returns under the Act are required on a quarterly basis, 10,680,002 being filed during the fiscal year, as compared with 10,300,267 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 1948

	Number
Claims:	
Pending at beginning of year.....	2,177
Filed during year (new claims).....	15,802
Received from other sources.....	341
Total to be disposed of.....	18,320
Allowed in full or in part.....	13,555
Rejected.....	1,343
Canceled.....	334
Total disposed of.....	15,232
Pending at end of year.....	3,088
Certificates of allowance issued when no claims were filed....	518
Overassessments settled by:	Amount
Abatement.....	\$917,346.08
Credit.....	60,143.11
Refund.....	1,638,199.59
Total.....	2,615,688.78
Interest.....	265,058.41
Grand total.....	2,880,747.19

NOTE.—The amount involved in claims filed during the year 1948 was \$2,419,206. Included in the allowed claims shown in the above tabulation were 5,291 collectors' claims for abatement, of which 259 were multiple-item claims involving 3,062 items. There were also allowed 1,498 collectors' claims recommending refunds of \$41,466 plus interest of \$339. The amount involved in the claims rejected during the year totaled \$331,438.

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 the employees' tax deducted from his wages which is in excess of the tax on the first \$3,000 of such wages. To obtain such a refund the employee must file a claim after the calendar year in which the wages were received and within 2 years after the calendar year in which such wages were received.

Claims for special refund, under section 1401(d) of the Federal Insurance Contributions Act, received and disposed of during the fiscal year 1948

	Number
Claims:	
Pending at beginning of year.....	14,680
Filed during year (new claims).....	249,800
Received from other sources.....	348
Total to be disposed of.....	264,828
Allowed in full or in part.....	209,902
Rejected.....	1,003
Canceled.....	562
Total disposed of.....	211,467
Pending at end of year.....	53,361

NOTE.—The amount involved in claims filed during the year was \$3,790,112. In connection with the claims allowed, \$3,640,402 was recommended for refund, and the amount involved in the claims rejected was \$17,635.

Offers in compromise.—On July 1, 1947, there were on hand 248 offers in compromise aggregating \$110,001, which had been submitted in settlement of an aggregate liability of \$276,487, incurred under Title VIII of the Social Security Act and/or the Federal Insurance Contributions Act. There were 243 offers received, in the total amount of \$53,615, involving an aggregate liability of \$171,708; 203 offers in the amount of \$48,767 were accepted in settlement of liability of \$104,227; 50 offers, amounting to \$16,923 and involving liability of \$43,663, were rejected; 3 offers, totaling \$1,424 for liability of \$1,952, were withdrawn; and 8 offers, amounting to \$1,541, payable on the installment basis, covering liability of \$3,206, were terminated by default, leaving on hand at the close of the year 227 offers, totaling \$94,961 and involving liability of \$295,147.

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, 14 inquiries from the Administration relating to such provisions were pending before the Bureau. During the fiscal year, 201 similar inquiries were received from the Administration, and 194 were disposed of, leaving 21 pending at the close of the fiscal year. Copies of 17 opinions of the General Counsel of the Federal Security Agency were furnished to the Bureau.

Tax under the Federal Unemployment Tax Act.—The tax under the Federal Unemployment Tax Act is imposed on employers of eight or more. The rate is 3 percent on taxable wages paid with respect to employment. Collections amounted to \$208,508,300, as compared with \$185,875,786 for the fiscal year 1947, an increase of \$22,632,514. Returns on Form 940 are required on an annual basis, 495,796 being filed during the fiscal year, as compared with 488,651 filed during the preceding fiscal year.

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

A taxpayer is entitled to a credit against the tax imposed by the Act for contributions paid into unemployment funds under a State unemployment compensation law which is approved and certified by the Commissioner for Social Security to the Secretary of the Treasury. For the calendar year 1947 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 percent 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 percent 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 797,415 such statements for the years 1936 to 1947, 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 1947 only the State of Mississippi 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 1948 and the number pending at the beginning and close of the year, by tax years

Tax year	On hand July 1, 1947	Received during year	Reopened during year	Total	Disposed of during year	On hand June 30, 1948
1936 through 1943.....	906	2,063	4,093	7,062	6,691	371
1944.....	1,120	2,982	5,259	9,341	9,007	334
1945.....	21,008	3,912	10,390	35,400	34,836	564
1946.....	447,847	24,550	3,849	476,246	431,989	44,257
1947.....	None	482,309	266	482,575	1,481	481,094
Total.....	470,971	495,796	23,857	990,624	494,003	506,621

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 1948

Claims:	Number
Pending at beginning of year.....	4,369
Filed during the year (new claims).....	15,464
Received from other sources.....	116
Total to be disposed of.....	19,949
Allowed in full or in part.....	12,864
Rejected.....	1,979
Canceled.....	268
Total disposed of.....	15,111
Pending at end of year.....	4,838
Certificates of overassessment and certificates of allowance issued when no claims were filed.....	1,382
Overassessments settled by:	Amount
Abatement.....	\$2,438,457.61
Credit.....	47,388.45
Refund.....	2,455,878.70
Total.....	4,941,724.76
Interest.....	89,533.35
Grand total.....	5,031,258.11

NOTE.—The amount involved in claims filed during the year 1948 was \$4,751,845. Included in the allowed claims shown in the above tabulation were 1,419 collectors' claims for abatement, of which 65 were multiple-item claims involving 275 items. There were also allowed 3,733 collectors' claims recommending refunds of \$201,708 plus interest of \$2,672. The amount involved in claims rejected during the year totaled \$609,082.

Offers in compromise.—On July 1, 1947, there were on hand 274 offers in compromise aggregating \$78,759, which had been submitted in settlement of an aggregate liability of \$517,520 incurred under Title IX of the Social Security Act and/or the Federal Unemployment Tax Act. There were 212 offers received, in the total amount of \$52,375, involving an aggregate liability of \$315,541; 222 offers in the amount of \$36,881 were accepted in settlement of liability of \$295,321; 72 offers amounting to \$21,576 and involving liability of \$106,679 were rejected; 5 offers amounting to \$10,786 and involving liability of \$17,087 were withdrawn; and 6 offers, totaling \$4,941, payable on the installment basis, covering liability of \$11,789, were terminated by default, leaving on hand at the close of the year 181 offers totaling \$56,950 and involving liability of \$402,185.

Railroad Retirement Tax Act.—Collections of employers' tax and employees' tax under the Railroad Retirement Tax Act aggregated \$560,061,477, as compared with \$379,462,850 for the previous year, an increase of \$180,598,627. Each tax was imposed at the rate of 5% percent of the taxable compensation paid. Collections of employee representatives' tax, which was imposed at the rate of 11½ percent of the taxable compensation paid, amounted to \$51,657, as compared with \$92,254 for the previous year, a decrease of \$40,597. Returns are required on a quarterly basis, 27,381 being filed by employers, a decrease of 2,754; 759 returns were filed by employee representatives, a decrease of 294 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 the Carriers Taxing Act of 1937:

Claims under the Railroad Retirement Tax Act and/or the Carriers Taxing Act of 1937 received and disposed of during the fiscal year 1948

Claims:	Number
Pending at beginning of year.....	35
Filed during year (new claims).....	622
Received from other sources.....	3
Total to be disposed of.....	660
Allowed in full or in part.....	483
Rejected.....	66
Canceled.....	10
Total disposed of.....	559
Pending at end of year.....	101
Certificates of allowance issued when no claims were filed.....	55
Overassessments settled by:	Amount
Abatement.....	\$587,224.21
Credit.....	56,401.29
Refund.....	26,063.27
Total.....	669,688.77
Interest.....	4,713.50
Grand total.....	674,402.27

NOTE.—The amount involved in claims filed during the year 1948 was \$1,949,506. The amount involved in the claims rejected during the year totaled \$2,451,849.

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. Copies of 307 opinions of the General Counsel of the Board were furnished to the Bureau.

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, 1948, collections of income and excess profits taxes amounted to \$31,172,190,533. This represents an increase of \$2,152,434,577 as compared with the

amount collected in 1947, which totaled \$29,019,755,956. The comparison in detail is as follows:

Collections during the fiscal years 1947 and 1948

Source	Fiscal year		Increase or decrease (-)
	1947	1948	
Individual income tax:			
Withholding—Current Tax Payment Act of 1943.....	\$9,842,282,260	\$11,533,576,972	\$1,691,294,712
Other current collections ¹	8,950,271,739	8,847,469,257	-102,802,532
Back collections ¹	550,743,227	616,734,470	65,991,243
Total	19,343,297,276	20,997,780,699	1,654,483,423
Corporation income tax:²			
Current collections ¹	5,441,775,696	8,864,251,451	3,422,475,755
Back collections ¹	613,320,253	987,248,086	373,927,853
Total ²	6,055,095,929	9,851,499,537	3,796,403,608
Declared value excess-profits tax:			
Current collections ¹	36,680,363	—	-36,680,363
Back collections ¹	18,504,430	17,643,249	-861,181
Total	55,184,793	17,643,249	-37,541,544
Excess profits tax:			
Current collections ¹	3,075,418,790	66,330,102	-3,010,088,688
Back collections ¹	489,759,168	238,921,374	-250,837,794
Total	3,565,177,958	305,251,476	-3,260,926,482
Army and Navy contracts		15,572	15,572
Grand total	\$29,019,755,956	31,172,190,533	2,152,434,577

¹ 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.

² The corporation income tax collections for the fiscal year 1947 include \$3,974 and for the fiscal year 1948 \$6,098 paid by Alaskan railroads under sections 1300 and 1301 of the Internal Revenue Code. In addition, these collections also include tax withheld at source under sections 143 and 144 of the Internal Revenue Code, and reported by withholding agents, although much of this tax was withheld from taxpayers other than corporations. The exact amount of these collections cannot be stated as it has not been tabulated separately.

³ Unjust enrichment tax collections during 1948 are included with repealed taxes; 1947 data revised accordingly.

Returns and declarations filed.—The number of all types of income tax returns filed during the past year on which tax was reported and assessed was 52,651,753, as compared with 50,147,993 returns filed in 1947, an increase of 2,503,760. In addition, 14,826,947 returns were filed during the year 1948 showing no income subject to tax, compared with 15,736,147 such returns for the preceding year. The total number of income tax returns filed by individuals was 54,984,219, which represents an increase of 1.1 percent from the number received in 1947. 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 1947 through January 1948, relating to the 1947 tax year, numbered 1,145,212, and brought the total number of 1947 declarations to 6,661,112, of which 5,717,077 are taxable. As of June 30, 1948, the number of declarations filed with respect to the 1948 tax year had reached 5,786,810, of which 5,004,799 are taxable.

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

Type of return	Fiscal year 1947			Fiscal year 1948		
	Taxable	Nontaxable	Total	Taxable	Nontaxable	Total
Individuals:						
Citizens and resident aliens.....	40,036,037	14,265,492	54,301,529	41,771,120	13,126,644	54,897,764
Nonresident aliens.....	68,248	(1)	68,248	86,455	(1)	86,455
Fiduciaries.....	127,170	220,765	347,935	113,061	276,301	389,362
Partnerships.....	—	743,280	743,280	—	1,012,441	1,012,441
Employers—income and victory tax withheld.....	9,560,922	(1)	9,560,922	10,299,710	(1)	10,299,710
Withholding agents.....	11,721	(1)	11,721	11,154	(1)	11,154
Corporations:						
Income tax.....	342,981	190,649	533,630	369,013	235,913	604,926
Personal holding company surtax.....	914	4,686	5,600	1,240	4,506	5,806
Exempt organizations.....	—	92,631	92,631	—	108,635	108,635
All other.....	—	* 218,744	* 218,744	—	* 62,447	* 62,447
Total returns	50,147,993	15,736,147	65,884,140	52,651,753	14,826,947	67,478,700
Declarations of estimated tax	5,918,844	967,888	6,886,732	5,937,486	994,536	6,932,022
Grand total	56,066,837	16,694,035	72,760,872	58,589,239	15,821,483	74,410,722

¹ Reported with the taxable returns.
² Includes excess profits tax returns, Form 1121.

Examination of income and excess profits tax returns upon receipt by the Income Tax Unit.—Of the returns filed during the year 1948, as shown in the preceding table, those forwarded to the Income Tax Unit at Washington numbered 3,409,358, 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.

Upon initial review of the returns forwarded to Washington (including those on hand in Washington July 1, 1947, relating to previous taxable years), 1,801,434 were closed and 751,167 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 1948 was 595,729, as compared with 715,893 for 1947. 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 18,185, as compared with 18,761 for 1947.

The total number of income and excess profits tax returns on which action was completed by the field offices during the year was 1,909,757, consisting of 1,784,539 income tax returns and 125,218 excess profits tax returns. In addition, the field offices completed their work on 27,963 estate and gift tax returns. The results shown include returns

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 1948, the number of Forms 1040 filed equaled 30,927,270, of which 28,601,664 were retained by collectors under this rule.

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 1948, 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 1947 and 1948

Type of return	Fiscal year	
	1947	1948
Income tax:		
Corporations, individuals, and fiduciaries: ¹		
No change.....	335,371	893,450
Deficiency adjustments.....	244,454	283,914
Overassessment adjustments.....	102,026	121,139
Total.....	681,851	1,298,503
Partnerships ¹	395,073	496,036
Total income tax returns.....	1,076,929	1,784,539
Excess profits tax:		
No change.....	63,160	73,274
Deficiency adjustments.....	36,683	36,012
Overassessment adjustments.....	16,710	15,932
Total excess profits tax returns.....	116,562	125,218
Estate and gift tax:		
No change.....	8,971	14,245
Deficiency adjustments.....	12,351	12,403
Overassessment adjustments.....	1,162	1,255
Total estate and gift tax returns.....	22,484	27,903

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 1948 involved 7,394 returns and proposed tax deficiencies of \$164,127,620. This compares with 6,319 returns and tax deficiencies of \$130,617,809 for the fiscal year 1947. For a statement showing the number of returns, amounts of proposed tax, and penalties in cases petitioned, classified by tax years, see page 132.

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 1948 reached an unprecedented total of \$1,405,624,010, representing an increase of 4.2 percent as compared with 1947. The portion of this total applicable to income tax returns is \$820,760,891, and the portion applicable to excess profits tax returns is \$584,863,119. Excluding jeopardy and duplicate items, the amounts for these two classes of taxes were \$763,612,288 and \$549,003,281, respectively. In relation to the total technical personnel assigned to the field offices, the amount of additional tax, interest, and penalty assessed in 1948 (including the estate and gift tax deficiencies set forth on page 39) represented an average of \$237,440 for each agent, as against \$187,635 for 1947. An analysis of the additional income and excess profits tax assessments for the fiscal year 1948 as compared with the fiscal year 1947 follows:

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1948 and 1947, by nature of assessment

Nature of assessment	Number of returns	Additional tax	Interest	Penalty	Total
FISCAL YEAR 1948					
Regular.....	344,014	\$1,107,458,590	\$178,461,722	\$26,695,257	\$1,312,615,569
Jeopardy ¹	1,900	63,202,939	10,435,153	9,875,828	83,513,920
Duplicate ¹	1,890	7,496,373	1,899,787	99,361	9,494,521
Total.....	347,804	1,178,156,902	190,796,662	36,670,446	1,405,624,010
FISCAL YEAR 1947					
Regular.....	289,803	1,125,734,241	112,388,298	19,028,840	1,257,151,379
Jeopardy ¹	1,876	64,110,075	9,166,447	10,469,139	83,745,661
Duplicate ¹	1,343	6,538,856	1,169,597	394,081	8,042,534
Total.....	293,122	1,196,383,172	122,724,342	29,832,060	1,348,939,574

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

The force of agents increased from 4,449 at June 30, 1945, to 7,501 at June 30, 1947, but decreased during the fiscal year 1948 to 6,539 at June 30, 1948.

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 345,904 income and excess profits tax returns on which regular additional assessments (including duplicate-regular) were made, 331,300 additional assessments, or 95.8 percent, were made by agreement with the taxpayers without the necessity of a statutory notice, as compared with 96.3 percent in the fiscal year 1947. Of the total regular additional tax assessed (including duplicate-regular), aggregating \$1,114,953,963, the amount assessed by agreement was \$1,024,754,563, or 91.9 percent, as compared with 95.1 percent 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 1947 and 1948:

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1948 and 1947 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 1948							
On agreements executed prior to issuance of statutory notice.....	331,300	95.8	\$1,024,754,563	91.9	\$160,390,076	\$23,483,521	\$1,208,628,160
Default or agreement after issuance of statutory notice.....	10,475	3.0	40,301,970	3.6	8,228,639	2,113,880	50,644,489

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1948 and 1947 by stage at which assessment was made—Con.

Stage at which additional assessment was made	Returns		Additional tax		Interest	Penalty	Total
	Number	Percent of total	Amount	Percent of total			
FISCAL YEAR 1948—CON.							
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.	4, 129	1. 2	\$49, 897, 430	4. 5	\$11, 742, 794	\$1, 197, 217	\$62, 837, 441
Total.....	345, 904	100. 0	1, 114, 953, 963	100. 0	180, 361, 509	26, 794, 616	1, 322, 110, 090
Jeopardy provisions of the Code.....	1, 900	-----	63, 202, 989	-----	10, 435, 153	9, 875, 828	83, 513, 920
Grand total.....	347, 804	-----	1, 178, 156, 902	-----	190, 796, 662	36, 670, 446	1, 405, 624, 010
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, 393
Default or agreement after issuance of statutory notice.....	7, 891	2. 7	26, 709, 463	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, 997	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, 075	-----	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, 989, 574

For a distribution of the additional assessments made during the fiscal year 1948 by tax years for each stage at which assessment was made, see pages 127-132.

Tentative carry-back adjustments.—Applications for tentative carry-back adjustments received during the fiscal year 1948 under the provisions of section 3780, Internal Revenue Code, numbered 15,116, with net tax reductions sought in the amount of \$486,966,625. Applications acted upon during the year numbered 13,590, with requested tax reduction of \$491,900,456. Of this number, 11,572 applications with requests for \$413,650,431 in tax reductions were allowed in full, the net amount allowed being \$417,016,758. Partial allowance was made in 1,162 cases, with \$53,738,241 allowed as compared with \$59,094,848 requested. There were 856 applications requesting tax reductions aggregating \$19,155,177 that were disallowed. At the close of the year, applications on hand numbered 2,405 and involved net tax reductions of \$32,669,485.

Refunds, abatements, and credits.—The tax adjustments made by the Income Tax Unit during the fiscal year 1948 included 170,228 income and excess profits tax cases involving refunds or credits of tax or interest, or abatements of tax, as compared with a total of

141,799¹ cases in which such adjustments were made during 1947. Of the 170,228 overassessments determined by the Unit during the year, 98,472 were allowed without claims having been filed. This compares with 82,530 in the previous year.

There were also allowed 104,830 collectors' claims of which 28,092 recommended abatements or credits and 76,738 recommended refunds. The collectors' abatement and credit claims included numerous multiple-item claims, i. e., claims in behalf of a number of taxpayers, and involved 34,682 items for abatement or credit. The refund claims submitted by collectors consisted largely of cases involving excessive prepayments of individual income tax, where the amount to be refunded exceeded \$1,000.

The following table provides a comparison of the allowances and claims acted upon by the Income Tax Unit during the years 1947 and 1948.

Number of income and excess profits tax overassessments allowed by the Income Tax Unit during fiscal years 1947 and 1948

	Fiscal year	
	1947	1948
Allowances determined by the Income Tax Unit:		
Audit adjustments not involving claims.....	82, 530	98, 472
Taxpayers' claims allowed in full or in part.....	1 51, 877	59, 022
Tentative adjustments (amortization or carry-back).....	7, 392	12, 734
Total.....	141, 799	170, 228
Collectors' claims allowed:		
Abatements or credits.....	17, 295	28, 092
Refunds.....	74, 596	76, 738
Total.....	91, 891	104, 830

¹ Revised.

The amount involved in income and profits tax overassessments of all types for 1948, including cases settled in the collectors' offices as well as in the Income Tax Unit, was \$2,953,437,943 as compared with \$3,881,822,795 for the preceding year. The following table shows the amounts of abatement, credit, refund, and interest comprising these totals.

Amounts of overassessment, by method of settlement, and interest allowed on income and excess profits tax cases closed during the fiscal years 1947 and 1948

	Fiscal year	
	1947	1948
Overassessments settled by—		
Abatements:		
Regular.....	\$147, 597, 173	\$184, 173, 365
Duplicate.....	36, 608, 827	24, 464, 935
Credit ¹	894, 090, 217	517, 044, 236
Refund.....	2, 756, 283, 674	2, 178, 567, 335
Total.....	3, 835, 179, 891	2, 899, 249, 871
Interest.....	46, 642, 904	54, 188, 072
Grand total.....	3, 881, 822, 795	2, 953, 437, 943

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

¹ Revised.

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 of the Income Tax Unit at the close of the year was 968,746, compared with 1,182,495 on June 30, 1947 (excluding in each year returns tentatively accepted without investigation). The net decrease between the two dates was 213,749, or 18.1 percent. Returns for 1945 and prior tax years on hand as of June 30, 1948, numbered 458,985, as compared with 542,347 returns for 1944 and prior tax years on hand a year ago; thus the prior year returns constituted 47.4 percent of the total number on hand at the close of the fiscal year 1948, as compared with 45.9 percent for 1947.

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, 1947 and 1948

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	
	1947	1948		1947	1948
1920 and prior.....	89	61	1937.....	975	616
1921.....	14	10	1938.....	1,278	835
1922.....	15	9	1939.....	2,123	1,422
1923.....	17	13	1940.....	7,848	4,986
1924.....	17	12	1941.....	22,017	13,225
1925.....	22	14	1942.....	58,075	21,899
1926.....	34	25	1943.....	129,484	59,791
1927.....	38	34	1944.....	337,448	105,105
1928.....	48	40	1945.....	572,761	249,748
1929.....	62	45	1946.....	67,220	470,880
1930.....	78	62	1947.....	167	38,796
1931.....	62	63	1948.....		85
1932.....	140	103			
1933.....	162	106	Total.....	1,182,495	968,746
1934.....	244	155	Total prior year returns.....	542,347	458,985
1935.....	367	220	Total current year returns.....	640,148	509,761
1936.....	670	380			

The income and excess profits tax returns on hand in the field offices as of June 30, 1947 and 1948, 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, 1947 and 1948

Pending status	Number of income and excess profits tax returns on hand as of June 30	
	1947	1948
Returns on which agents' reports have not been completed:		
Awaiting classification.....	64,189	51,193
In process of verification.....	837,335	703,072
In review or typing.....	184,589	104,041
Total.....	1,086,113	858,306
Returns on which agents' reports have been completed:		
In 30-day file.....	21,442	18,114
Awaiting action after protest or preliminary notice default.....	70,440	87,016
In 90-day file.....	4,500	5,310
Total.....	96,382	110,440
Grand total.....	1,182,495	968,746

Included above under "returns on which agents' reports have been completed" as of June 30, 1948, are 83,340 income and excess profits tax returns involving adjustments not agreed to by the taxpayers, as compared with 72,553 income and excess profits tax returns in such status at the close of the previous year.

Pension trust work.—The Bureau, through the Pension Trust Division in Washington and through the respective field offices, passes upon all matters relative 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; 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; the taxability of beneficiaries of exempt and nonexempt trusts under section 165 (b) and (c), respectively; the annuity treatment under section 22 (b) (2) (B); and related matters.

Rulings are issued and advice is furnished to taxpayers and other interested parties. Rulings issued through the field offices and findings with respect to tax liability after examination of the applicable tax returns are subject to post review in 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, 1947.....	251	117	56	7
Applications received during the fiscal year ended June 30, 1948.....	1,154	238	170	77
Total.....	1,405	355	226	84
Applications on hand at June 30, 1948.....	271	80	47	4
Rulings issued during the fiscal year ended June 30, 1948.....	1,134	275	179	80
Rulings issued to June 30, 1947.....	10,608	200	47	112
Rulings issued to June 30, 1948.....	11,742	484	226	192

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.

Salary Stabilization.—Under the provisions of Treasury Decision 5553, the Commissioner acquired jurisdiction over the salary stabilization cases, involving contravention of the Act of October 2, 1942, as amended, which had originated with the National War Labor Board or its successor, the National Wage Stabilization Board. Sixty

such open cases were transferred to the Commissioner on March 3, 1947, of which 52 were disposed of by July 1, 1947, and 8 were disposed of during the period covered by this report. These eight, involving contravention payments in excess of \$100,000, were closed by imposing sanctions totaling \$13,800 in those instances where such action was warranted.

In addition, there were 39 other salary stabilization contravention cases on hand at July 1, 1947. During the year, 84 new salary cases were received and 109 cases involving contravention payments of \$3,527,905 were disposed of by the imposition of sanctions totaling \$674,375, leaving 14 cases still to be completed.

In cases where it was clearly demonstrated that error had occurred in the imposition by the National War Labor Board or the National Wage Stabilization Board of sanctions upon employers, the sanctions previously imposed were entirely eliminated in two instances and in other cases the amount of the sanctions was reduced.

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.

The Council and its staff have offices only in Washington but the Council has technical supervision of the field personnel of the Bureau of Internal Revenue engaged in handling section 722 claims.

Between five and six hundred Revenue Agents in the 39 field divisions of the Bureau are working on section 722 claims. Because of part-time assignments, this number is the equivalent of about 280 persons engaged full time. The agents so assigned in each of the field divisions work under the supervision of a small group of specialists known as the "Section 722 Field Committee." Each claim is investigated under the supervision of the field committee (approximately two-thirds of the agents working on section 722 claims are engaged in making field examinations) and the committee makes the first efforts, through negotiation with the taxpayer, to reach agreement upon the merits of the claim.

The Excess Profits Tax Council is composed of 15 members, 10 of whom were recruited from outside the Bureau of Internal Revenue. At June 30, 1948, the Council had a staff of 39 accountants and attorneys, most of whom were drawn from the regular personnel of the Bureau.

The Council has three principal functions:

(1) It issues interpretative rulings with respect to section 722 for the guidance of the field committees and taxpayers generally.

(2) It reviews determinations made by the field committees with respect to all claims, irrespective of whether or not agreement with the taxpayer has been reached.

(3) It makes determinations in cases in which agreement was not reached by the field committees and taxpayers, and in cases where the Council does not approve the field committees' determinations.

The determinations of the Council are made after oral hearings with the taxpayer if the taxpayer so desires.

Size of job.—As of June 30, 1948, the cumulative total of claims filed amounted to 51,006, in which the tax reduction claimed amounted to approximately \$5,600,000,000. The claims still pending before the Bureau as of June 30, 1948, amounted to 25,244, in which the tax reduction claimed amounted to approximately \$4,500,000,000.

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.

Review of principles.—During the first year of operation, the Council promulgated certain policies by the issuance of memoranda designated E. P. C. 1-18, inclusive. During the current year, the Council has continued its study of the principles enunciated in the Bulletin on section 722 in the light of current case problems and experience. As the result of such study, E. P. Cs. 19-33 have been issued and are summarized below:

E. P. C. 19 restates certain principles with respect to changes in character by reason of changes in capacity, as previously enunciated in the law, the regulations, the Bulletin, and the decisions of The Tax Court of the United States. It sets forth the principle that, in cases where capacity is not represented by physical facilities, such facilities cannot serve as a reason for or as a limitation upon a reconstruction of normal earnings.

E. P. C. 20 deals with the avoidance of duplication of credits of affiliated corporations.

E. P. C. 21, "Capacity in relation to the application of the push-back rule," holds that any increase in capacity which is an essential part of, or an integral factor in, the developments which clearly may be expected to result from the commencement or change, by the end of the base period, under base period conditions, had the commencement or change been made 2 years earlier, may be recognized in establishing the constructive earnings level at the end of the base period.

E. P. C. 22 illustrates the application of the principle enunciated in E. P. C. 21.

E. P. C. 23 provides that, in the case of a fiscal year corporation qualifying for relief under section 722(c), the four calendar years 1936 through 1939 may be employed as the base period where conditions

during that period are appropriate for the determination of the taxpayer's normal earnings.

E. P. C. 24, which is an extension of E. P. C. 21, states that any event or condition which is an essential part of, or integral factor in, the developments which clearly would have been expected to result from the commencement or change in character of a business, by the end of the base period, in the ordinary course of business, under base period conditions, had the commencement or change been made 2 years earlier, may be recognized in establishing the constructive earnings level at the end of the base period.

E. P. Cs. 25-28, inclusive, set forth hypothetical case illustrations of the application of the principles enunciated in E. P. C. 24.

E. P. C. 29 was designed to prevent duplication in tax benefit in instances where taxpayers sustained net operating losses during the base period which were carried over as net operating loss deductions for excess profits tax taxable years. This E. P. C. provides a formula for adjusting constructive average base period net income which has the effect of subjecting to excess profits tax an amount of adjusted excess profits net income equal to the amount that would have been taxed had there been no net operating loss deduction. The Council feels that this E. P. C. is consonant with the provisions of section 722(a), which prescribes that the constructive average base period net income shall be a fair and just amount for the purpose of comparing normal earnings with earnings during an excess profits tax period.

E. P. Cs. 30 and 31 are hypothetical case illustrations, giving examples of factors to be considered in determining constructive average base period net income. They demonstrate that, in cases of the types illustrated, constructive average base period net income should represent normal earnings for the taxpayer as it existed, actually or constructively, at December 31, 1939.

E. P. C. 32 is a hypothetical case illustration which sets forth the principle that the applicability of the push-back rule is not limited to cases in which the taxpayers' initial development difficulties had not been overcome by December 31, 1939. The Council feels that whenever a taxpayer establishes that a higher level of earnings would have been reached by the end of the base period if the qualifying event had occurred 2 years earlier than it actually occurred, the push-back rule should be applied.

E. P. C. 33 presents a hypothetical case illustration involving the planting of an orange grove in 1935 which did not reach the productive stage until 1941 and the acquisition of a commercially producing grove in 1932. The Council holds that a change in taxpayer's capacity was consummated in 1941 when the grove planted in 1932 reached a commercially productive stage and that such change in capacity was the result of a course of action, i. e., planting, care, and cultivation, to which the taxpayer was committed prior to January 1, 1940. Continued natural growth of the grove acquired in 1932 is held to be inherent in the trees themselves and not to be the result of action of the owner. Accordingly, it is held that such natural growth cannot be regarded as the consummation of a commitment, or as a change in capacity occurring during the base period.

Review of taxpayer cases.—As of June 30, 1948, the Council has taken final action on 7,222 claims, representing more than 2,800 corporations, in which the tax reduction claimed amounted to \$347,374,869. Of these cases, action was taken during the year ended June 30, 1948, on 5,392 claims, in which the tax reduction claimed amounted to \$265,776,366.

The action of the Council with respect to 6,504 claims, or 90 percent of the claims involved, was agreed to in writing by the claimant corporations. Agreements on 5,748 claims were obtained by the field committees and agreements on 756 claims were obtained by the Council.

The Council has received 7,430 agreed claims from the field committees. It accepted the agreements on 5,748 claims, rejected agreements on 161 claims, and had under consideration at June 30, 1948, agreements on 1,521 claims.

The Council has received 3,612 claims on which the field committees did not obtain agreements. The Council obtained agreements on 625 of these claims, disposed of 688 without obtaining an agreement from the claimant corporation, and had under consideration at June 30, 1948, 2,299 of these claims. The Council also obtained modified agreements in 131 of the 161 claims on which it rejected agreements obtained by the field committees. In 30 of such claims no agreements were obtained. The Council, accordingly, obtained agreements on 756 claims and disposed of 718 claims where the claimant corporations did not agree with the Council determinations.

The aggregate reduction in excess profits tax claimed in the applications for relief disposed of by the Council from June 30, 1946, to June 30, 1948, amounted to \$351,101,574. The aggregate increase in the excess profits credit allowed on these claims amounted to \$80,347,000. The aggregate reduction in excess profits taxes is estimated to be \$68,295,000, about 20 percent of the amount claimed. An increase in the excess profits credit of a corporation has the effect of increasing its normal tax and surtax. When this factor is considered, the relief obtained on the claims disposed of by the Council as of June 30, 1948, is estimated to amount to \$35,727,662. A corporation was permitted to anticipate some of the relief claimed under section 722 by deferring payment of part of the tax shown as due on its return. This anticipation was provided for by the deferment provisions of section 710(a)(5) of the Code. The amount deferred with respect to the claims disposed of by the Council as of June 30, 1948, amounted to \$32,798,311.

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, 1948, the Council had received for review 297 of such taxpayer cases, and had completed action in 182 of them. Of the 182 cases disposed of, taxpayer agreements were obtained in 123 cases, thereby leaving 59 docketed cases which were returned to the Technical Staff without agreements.

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

Applications for excess profits tax relief (section 722, Internal Revenue Code as amended)—Cumulative receipts and disposals, fiscal years 1942-1948, inclusive

Item	Number	Excess profits tax reduction		Increase in income tax
		Claimed ¹	Allowed	
Net receipts (excluding transfers and reopened cases)	51,006	\$5,580,195,211		
Disposals:				
Allowed in whole	1,348	10,377,805	\$13,670,817	\$5,604,365
Allowed in part	3,821	130,853,395	38,780,743	14,810,842
Total allowances	5,169	141,231,200	52,451,560	20,415,207
Disallowed	8,545	328,089,865		
Withdrawn	9,235	621,686,680		
Eliminated ²	2,813			
Total disposals	25,762	1,091,017,745		
On hand June 30, 1948:				
In agents' offices:				
Awaiting investigation	2,255	818,554,321		
Under investigation	8,889	1,765,367,220		
Investigated, awaiting field conference, etc.	7,812	1,266,015,057		
In Excess Profits Tax Council: ³				
Awaiting decision	2,268	279,312,771		
Awaiting review	2,341	253,302,644		
In Technical Staff	12	2,095,193		
Before the Tax Court	579	39,718,773		
In process of closing	1,088	64,811,487		
Total pending	25,244	4,459,177,466		

¹ Amount of tax reduction claimed does not take into account tax adjustments made subsequent to the filing of relief applications.

² Consists of applications eliminated from further consideration upon agent's finding that no tax liability existed.

³ Based on field office reports. Includes cases in transit.

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 1948 were \$6,055,682,656, an increase of \$466,479,217 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 \$822,380,121, an increase of \$113,586,310 over the collections for the preceding year.

Collections of gift tax amounted to \$76,965,322, which represents an increase of \$6,468,060 as compared with the collections for the preceding year.

Assessment and collection of proposed deficiencies in estate and gift taxes amounting to \$43,076,720, asserted in 280 cases, were withheld pending the adjudication of appeals filed with The Tax Court of the United States.

Returns.—There were 25,493 estate tax returns and 30,603 gift tax returns received during the year. Estate tax returns are referred to

the internal revenue agents in charge for investigation and determination of the tax, and later these returns receive a post-audit review in the Bureau at Washington. Field investigations in connection with gift tax returns are conducted only in designated cases, which are likewise subjected to a post-audit review. All other gift tax returns are audited in the Bureau in Washington without reference to the field.

Number of estate tax and gift tax returns on hand, received, and audited during the fiscal years 1947 and 1948

	Estate tax		Gift tax	
	1947	1948	1947	1948
On hand at beginning of year	16,897	21,091	15,079	19,276
Received	23,209	25,493	27,046	30,603
Total to be disposed of	40,106	46,584	42,725	49,879
Disposed of	19,015	22,056	23,440	30,572
On hand at end of year	21,091	24,528	19,276	19,307

¹ During the year, 2,096 out of 2,257 gift tax cases requiring post-audit review were disposed of, leaving on hand only 161 requiring similar disposition.

As a result of field investigations and Bureau audits, additional assessments of tax, interest, and penalty amounting to \$126,925,338 were made in estate tax cases and \$9,861,586 in gift tax cases. Interest included in these totals amounted to \$14,703,426 in estate tax cases and \$1,818,249 in gift tax cases.

Claims.—There were 1,085 claims for refund of estate tax and gift tax received during the year, as compared with 969 claims received during the preceding year. Refunds of estate and gift taxes, with interest thereon, were allowed in the total amount of \$10,674,209, representing 2,237 cases. Included in this amount were refunds of \$5,295,602 authorized as a result of court decisions in 82 cases.

Estate tax and gift tax claims received and disposed of, fiscal year 1948

	Estate tax claims				Gift tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1947	659	\$17,396,541.82	4	\$627.31	164	\$1,376,942.01	3	\$2,609.75
Received	879	16,824,498.74	494	6,052,992.48	206	1,393,529.21	89	449,404.92
Reopened	60	710,785.96		0.00	4	45,949.58		0.00
Total to be disposed of	1,598	34,933,826.52	498	6,063,619.79	374	2,816,420.80	92	452,014.67
Allowed	611	4,517,219.33	481	6,736,360.10	117	269,654.19	85	311,042.11
Credited	1	16,862.91	1	164,588.80	1	71,980.89		0.00
Rejected	148	4,454,991.87	7	117,129.63	61	624,077.14	1	114,610.72
Total disposed of	760	9,089,074.10	489	6,018,078.52	179	965,712.22	86	425,652.83
On hand June 30, 1948	838	26,844,752.42	9	35,541.27	195	1,850,708.58	5	26,361.84
No claims filed, over-assessments allowed	1,299	3,858,844.43	184	5,034,573.37	210	268,523.13	4	207,719.33
Interest allowed		1,568,292.00		0.00		91,675.62		0.00
Total allowed, including interest	1,910	10,044,355.75	666	10,770,933.47	327	629,852.94	89	518,761.44

TOBACCO AND CAPITAL STOCK TAX DIVISION.—The Tobacco and Capital Stock Tax Division is concerned with the administration of the laws and regulations relating to the taxes on the manufacture, sale, or removal of tobacco, snuff, cigars, cigarettes, cigarette papers and tubes, the purchase and sale of leaf tobacco, and the tax-free removal of tobacco products for export, for use of the United States, and for use as sea stores. This division is also concerned with the administration of the capital stock tax, repealed by section 201 of the Revenue Act of 1945 with respect to the years ended after June 30, 1945, 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. The division is still engaged in closing out the capital stock tax returns, claims, and other matters relating to the tax.

Tobacco taxes.—The collections of tobacco taxes for the year amounted to \$1,300,280,153, an increase of \$62,511,851, or approximately 5.1 percent, over collections from similar sources during the preceding year.

A comparison of the collections of tobacco taxes for the fiscal years 1947 and 1948

Source	1947	1948	Increase or decrease (—)	
			Amount	Percent
Cigars (large):				
Class A.....	\$66,450.74	\$42,259.18	-\$24,191.56	-36.4
Class B.....	946,708.47	1,076,747.22	130,038.75	13.7
Class C.....	3,532,311.15	5,085,845.47	1,553,534.32	44.0
Class D.....	8,375,168.42	4,900,955.39	-3,474,213.03	-41.5
Class E.....	29,580,148.13	30,487,921.92	907,773.79	3.1
Class F.....	2,727,171.39	2,312,998.99	-414,172.40	-15.2
Class G.....	3,060,562.14	2,779,238.81	-281,323.33	-9.2
Total.....	48,288,520.44	46,685,968.98	-1,602,553.46	-3.3
Cigars (small)	85,695.15	65,536.14	-199.01	— .2
Cigarettes (large)	6,279.78	4,601.65	-1,678.13	-26.7
Cigarettes (small)	1,145,261,626.61	1,208,199,005.10	62,937,378.49	5.5
Tobacco, manufactured	36,547,648.55	37,024,391.73	476,743.08	1.3
Snuff	7,054,624.59	7,372,400.18	317,775.59	4.5
Total.....	43,602,273.24	44,396,791.91	794,518.67	1.8
Leaf tobacco sold	660.62	693.94	33.32	5.0
Cigarette papers	537,624.33	924,364.23	386,739.90	71.9
Cigarette tubes	1,040.86	1,140.00	99.14	9.5
Cigar floor stocks tax	3,535.96	627.71	-2,908.25	-82.2
Cigarette floor stocks tax	1,044.79	1,405.26	360.47	34.5
Grand total.....	1,237,768,301.78	1,300,280,152.92	62,511,851.14	5.1

The tax on small cigarettes, not including floor stocks tax, amounted to \$1,208,199,005, an increase of \$62,937,378, or 5.5 percent, over collections for the preceding year. During the year, 34,696,170,185 small cigarettes were withdrawn from factories without payment of tax, as compared with 33,305,155,000 cigarettes withdrawn during the preceding year. These tax-free withdrawals included shipments for export, shipments for use as sea stores on vessels on the high seas,

and also for use 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 40 bonded internal revenue sea stores warehouses, 16 Army and Navy sea stores warehouses, and 10 bonded internal revenue export warehouses in operation at the end of the year.

The tax on large cigars amounted to \$46,685,967, a decrease of \$1,602,553, 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 1948

	Refund		Redemption		Abatement		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1947.....	6	\$1,254.33	49	\$36,782.80	12	\$39,669.10		
Received.....	29	19,362.72	2,266	3,232,478.72	48	42,791.00	4	\$1,150.52
Allowed.....	26	1,232.09	2,164	3,037,019.52	46	68,438.89	3	1,083.52
Rejected.....	3	9,901.99	10	40,621.64	4	3,392.06		
On hand June 30, 1948.....	6	9,483.02	141	191,620.36	10	10,629.15	1	112.00

¹ In addition, interest in the amount of \$19.90 was allowed. The sum of \$3,037,019.52, representing claims allowed for the redemption of stamps, includes the following: Stamps which were rendered useless, \$1,195,694.35; stamps for which the owner alleged he had no further use, \$190,492.21; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer, \$1,650,830.96.

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 \$1,722,833.

As a result of the review and audit of returns, 755 assessments were made, involving tax, penalty, and interest in the amount of \$2,586,520.

Number of capital stock tax claims received and disposed of during the fiscal year 1948

	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1947.....	151	\$548,955.74	20	\$14,738.12	19	\$4,982.41	190	\$568,676.27
Received.....	192	463,007.11	71	48,094.33	92	15,569.71	355	526,671.15
Reopened.....	16	9,448.32	2	167.82			18	9,616.14
Allowed.....	141	98,155.35	34	9,051.11	102	18,317.44	277	125,523.90
Rejected.....	88	295,333.58	8	2,316.48	1	115.32	97	297,765.38
On hand June 30, 1948.....	130	627,922.24	51	51,632.68	8	2,119.36	189	681,674.28

During the year, a total of \$21,373, including interest of \$7,563, 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 1947 and 1948

Source	1947	1948	Increase or decrease (-)
Manufacturers' excise taxes:			
Lubricating oils.....	\$82,014,668.57	\$80,886,921.61	-\$1,127,746.96
Matches.....	8,413,182.27	10,809,657.09	2,396,474.82
Gasoline.....	433,675,867.82	478,637,825.15	44,961,957.33
Electrical energy.....	63,014,069.19	69,700,529.73	6,686,460.54
Tires and inner tubes.....	174,927,405.37	169,254,138.65	-5,673,266.72
Phonograph records.....	8,491,643.44	7,531,905.10	-959,738.34
Musical instruments.....	10,151,338.18	10,572,682.91	421,344.73
Luggage.....	48,562.50	189.13	-48,373.37
Electric, gas, and oil appliances.....	65,608,224.48	87,857,612.46	22,249,387.98
Business and store machines.....	25,183,429.44	32,707,141.16	7,523,711.72
Photographic apparatus.....	36,162,830.60	43,935,373.95	7,772,543.35
Electric light bulbs and tubes.....	23,178,762.04	24,835,505.39	1,656,743.35
Automobile trucks.....	62,098,895.81	91,962,891.20	29,863,995.39
Other automobiles and motorcycles.....	204,679,517.76	270,959,362.21	66,279,844.45
Parts and accessories for automobiles.....	99,932,349.73	122,850,708.25	23,018,358.52
Radio sets, phonographs, components, etc.....	69,856,292.16	67,263,856.93	-2,592,435.23
Refrigerators, air-conditioners, etc.....	37,852,386.96	58,473,372.22	21,120,985.26
Sporting goods.....	17,054,041.99	18,527,047.95	1,473,005.96
Firearms, shells, and cartridges.....	9,031,273.51	11,276,687.37	2,245,413.86
Pistols and revolvers.....	384,029.36	857,913.44	473,884.08
Total.....	1,425,259,622.48	1,649,234,052.56	223,974,390.08
Retailers' excise taxes:			
Jewelry.....	236,615,429.22	217,899,249.20	-18,716,180.02
Furs.....	97,480,959.51	79,539,152.40	-17,941,807.11
Toilet preparations.....	95,542,308.70	91,852,012.92	-3,690,295.84
Luggage.....	84,387,948.88	80,632,323.81	-3,755,625.07
Total.....	514,226,646.67	469,922,738.33	-44,303,908.34
Grand total.....	1,939,486,269.15	2,119,156,790.89	179,670,481.74

¹ Revised.

Assessments.—A total of \$4,653,326,310, representing 6,117,932 items, was assessed on 2,898 miscellaneous tax assessment lists, which included original and additional assessments of miscellaneous internal revenue taxes.¹ Included in the lists were 43,414 additional assessments, resulting from office audit and field investigations, representing tax, interest, and penalty of \$153,141,093. Interest included in this amount totaled \$19,229,559.

Field reports and returns.—At the beginning of the year there were on hand 141 field reports, in the amount of \$1,195,556, with respect to proposed additional sales taxes. During the year, 2,514 field reports were received, representing \$7,558,648 in proposed additional taxes, and 2,475 were examined and closed, representing taxes amounting to \$6,737,411. On June 30, 1948, there were 180 reports covering \$2,016,793 awaiting additional evidence. Sales and miscellaneous tax returns totaling \$6,047,049, representing tax in the amount of \$3,329,054,679, were received and examined during the year. The original copies of the various sales and miscellaneous tax returns filed on and after May 1, 1948 (except those returns on which credits are

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.

claimed and certain other types of returns where the taxpayers are not in agreement with the deputy collectors' findings), remain in the collectors' offices where such returns were originally filed.

Claims.—The number of claims received and disposed of by the Sales Tax Division during the fiscal year ended June 30, 1948, is shown in the following table:

Number of claims received and disposed of by the Sales Tax Division during the fiscal year 1948

Claims	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1947.....	931	\$3,173,184.23	490	\$1,090,239.63	1	\$38.39	1,412	\$4,272,462.25
Received.....	1,554	2,476,177.83	1,502	954,658.33	205	191,073.08	3,311	3,621,909.24
Reopened.....	34	281,573.03	4	3,565.96			38	285,138.99
Allowed.....	1,180	1,265,431.79	1,368	588,817.27	198	172,232.41	2,746	2,016,481.47
Rejected.....	237	2,068,696.12	83	737,505.04			370	2,806,201.10
On hand June 30, 1948.....	1,052	2,806,807.18	585	731,141.60	8	18,879.06	1,645	3,356,827.84

In connection with the claims shown in the foregoing table, interest was allowed in the amount of \$215,349, compared with \$124,879 allowed as interest during the preceding year.

Credit cases.—At the beginning of the year there were on hand 1,476 sales tax credit cases involving \$4,195,181. During the year 28,876 cases involving \$48,381,533 were received and 28,311 cases involving \$48,896,481 were disposed of. Of this number, 28,158 cases involving \$48,861,625 were allowed, while 153 cases representing \$35,356 were rejected.

Offers in compromise.—On July 1, 1947, there were on hand 9,973 offers in compromise aggregating \$299,779, which had been submitted in settlement of civil and criminal liabilities incurred in connection with various excise and miscellaneous taxes. There were 19,759 offers aggregating \$444,049 received; 23,096 offers aggregating \$383,120 were accepted; 306 offers in the amount of \$83,875 were rejected; and 68 offers amounting to \$9,174 were withdrawn during the fiscal year. On June 30, 1948, there were on hand 6,262 offers amounting to \$267,709 under consideration or awaiting additional evidence.

Miscellaneous tax field force.—The small group of internal revenue agents assigned to duty under the direction of the Miscellaneous Tax Unit, which operates chiefly as a mobile organization investigating various miscellaneous delinquent taxes, continued to obtain excellent results. During the year these field officers reported a total of 3,067 cases, involving \$9,026,666 in additional taxes, penalties, and interest.

MISCELLANEOUS DIVISION.—The Miscellaneous Division is concerned with the administration of the taxes on admissions, dues, telephone, telegraph, and cable facilities, 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

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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 1947 and 1948

Source	1947	1948	Increase or decrease (-)
Documentary stamps:			
Bonds of indebtedness, capital stock issues, etc.	\$49,105,883.24	\$50,771,302.94	\$1,665,419.70
Capital stock sales or transfers	21,963,073.30	20,373,627.57	-1,589,445.73
Playing cards	7,781,949.78	7,897,223.97	85,274.19
Silver bullion, sales or transfers	1,127,062.09	463,881.16	-663,180.93
Total	79,977,968.41	79,465,935.64	-512,032.77
Oleomargarine:			
Colored	2,131,712.17	5,290,241.35	3,158,529.18
Uncolored	1,441,110.03	2,066,263.77	625,153.74
Special taxes	2,300,915.60	2,449,924.22	149,008.62
Total	5,873,737.80	9,806,429.34	3,932,691.54
Adulterated butter	7,660.52	14,769.22	7,108.70
Renovated butter	2,660.02	3,278.00	597.98
Mixed flour			
Filled cheese	19,660.09	1,544.73	-18,115.36
Total	30,000.63	19,591.95	-10,408.68
Transportation of oil by pipe line	16,988,166.23	18,773,045.00	1,784,878.77
Telegraph, telephone, cable and radio messages, etc.	240,155,560.23	255,711,272.43	15,555,712.20
Leased wires, etc. (telegraph and telephone)	12,590,746.01	19,543,879.16	6,953,133.15
Local telephone service	164,944,261.45	193,520,917.11	28,576,655.66
Safe deposit boxes	8,560,125.23	9,081,102.94	520,977.71
Total	443,238,859.15	496,630,216.64	53,391,357.49
Admissions	392,873,883.06	385,100,669.12	-7,772,683.94
Cabaret	63,349,838.46	53,527,145.22	-9,822,693.24
Dues and initiation fees	23,298,760.96	25,499,192.75	2,200,431.79
Total	479,621,982.48	464,127,037.09	-15,394,945.39
Narcotics	772,418.98	869,821.45	97,402.47
Marihuana	19,170.94	18,821.19	-349.75
Total	791,589.92	888,642.64	97,052.72
Cosmet oils, etc., processed	17,313,936.61	25,704,319.58	8,390,382.97
National Firearms Act	8,327.87	9,359.71	1,031.84
Total	17,322,264.48	25,713,679.29	8,391,414.81
Bowling alleys, pool tables	4,457,993.20	4,085,677.01	-372,316.19
Coin-operated devices	20,432,234.06	19,270,940.65	-1,161,293.41
Transportation of persons	244,002,947.62	246,323,047.56	2,320,100.04
Transportation of property	275,701,414.68	317,203,134.25	41,501,719.67
Total	1,544,594,589.46	586,882,799.47	42,288,210.01
Sugar	59,151,022.36	71,248,833.76	12,097,811.40
Other miscellaneous receipts	856,502.49	806,269.15	460,233.34
Grand total	1,631,369,417.18	1,735,177,434.97	103,818,017.79

¹ Revised.

Oleomargarine; adulterated, process or renovated butter; and filled cheese.—At the beginning of the year there were 44 manufacturers of oleomargarine engaged in business, 32 of which produced colored oleomargarine. At the close of the year there were 51 manufacturers of oleomargarine engaged in business, 38 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 75,242,507 pounds of colored oleomargarine and 815,090,586 pounds of uncolored oleomargarine, as compared with production of 65,959,752 pounds of colored oleomargarine and 576,446,014 pounds of uncolored oleomargarine during the previous year. There were 33,902 returns filed during the year by manufacturers and wholesale dealers in oleomargarine.

There were 19,766,635 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 3,784,868 pounds.

One manufacturer of adulterated butter and four manufacturers of process or renovated butter registered during the fiscal year. The production of adulterated butter amounted to 45,172 pounds, as compared with 55,702 pounds produced during the preceding year. The process or renovated butter produced amounted to 1,246,525 pounds, as compared with 1,017,115 pounds produced during the preceding year.

There was one manufacturer of filled cheese registered during the fiscal year. Filled cheese produced amounted to 18,867 pounds as compared with none produced during the preceding year.

Firearms, under the National Firearms Act and the Federal Firearms Act.—The collections of taxes during year under the National Firearms Act, including the special taxes, amounted to \$9,360.

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 26,223.

Silver.—Section 1805 of the Internal Revenue Code imposes a tax equivalent to 50 percent 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 \$453,881, as compared with collections of \$1,127,062 for the preceding year.

Field and special squad reports.—There were received during the year 5,491 reports, representing additional taxes in the amount of \$9,180,825, and 5,509 reports amounting to \$8,390,066 were examined and closed, leaving 294 reports covering \$3,007,417 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 1948

Claims	Refund		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Miscellaneous excise:								
On hand July 1, 1947	1,381	\$1,948,594.60	550	\$384,415.85			155	\$60,301.19
Received	3,799	2,427,922.80	1,840	770,174.43			683	289,100.90
Reopened	66	43,047.08	9	16,743.14				25.00
Allowed	3,537	1,316,989.33	1,673	365,554.22			755	274,574.46
Rejected	509	531,101.08	111	380,198.90			4	1,265.26
On hand June 30, 1948	1,200	2,571,433.67	616	395,580.30			85	73,637.37
Miscellaneous stamps:								
On hand July 1, 1947	260	26,627.87	109	50,990.09	427	\$134,763.10	41	1,449.57
Received	1,371	146,286.81	507	171,407.35	3,022	404,599.69	409	46,057.69
Reopened	8	6,044.28	3	9,097.10	10	324.28	1	260.00
Allowed	1,374	59,090.48	533	151,406.84	2,887	323,241.87	492	45,667.04
Rejected	47	69,852.10	22	29,247.31	192	195,921.56		
On hand June 30, 1948	218	60,016.18	64	49,840.39	380	76,523.79	49	2,120.22
Narcotic:								
On hand July 1, 1947	21	38.10	2	2.00	2	286.92	1	303.75
Received	108	323.57	18	4,544.35	61	642.95	22	6,164.59
Reopened								
Allowed	113	318.02	16	2,715.71	55	777.46	20	6,199.02
Rejected	4	19.26	1	103.13	2	138.52		
On hand June 30, 1948	12	24.45	3	1,727.51	6	13.89	3	269.32
Marthana:								
On hand July 1, 1947							13	17,305.00
Received			12	68,716.51	1	8.00	151	636,011.53
Reopened								
Allowed			4	1,402.50	1	8.00	146	501,283.89
Rejected			5	62,900.00				
On hand June 30, 1948			3	4,414.01			18	152,022.04
Silver:								
On hand July 1, 1947			36	31,152.85	2	759.26		
Received	2	17,145.98	98	2,979,768.85	1	2,594.63		
Reopened								
Allowed			84	95,758.56	3	3,353.89		
Rejected	1	837.13	25	7,359.12				
On hand June 30, 1948	1	15,308.85	25	2,907,804.02				
Coal:								
On hand July 1, 1947			1	481.17			3	450.21
Received	3	162.66	7	835.14			54	6,635.17
Reopened								
Allowed	2	134.42	8	1,316.31			49	6,339.19
Rejected	1	28.24						
On hand June 30, 1948							8	746.19
Sugar:								
On hand July 1, 1947	36	119,052.46						
Received	646	26,109,187.22					1	1,368.72
Reopened	3	1,910.48						
Allowed	589	1,517,065.09						
Rejected	14	24,583,438.84					1	1,368.72
On hand June 30, 1948	82	129,646.28						
Total:								
On hand July 1, 1947	1,698	2,094,223.03	898	467,041.96	431	135,809.28	213	79,809.72
Received	5,929	28,701,028.64	2,482	3,995,446.63	3,085	407,845.27	1,415	985,368.60
Reopened	77	51,001.84	12	24,840.24	10	324.23	2	275.00
Allowed	6,615	2,893,547.34	2,318	648,154.14	2,946	332,381.22	1,463	825,442.32
Rejected	676	25,175,276.69	164	479,808.46	104	136,059.88	4	1,265.26
On hand June 30, 1948	1,513	2,777,429.58	710	3,359,366.23	386	76,537.68	163	228,745.74

Miscellaneous credit cases.—Six hundred and sixty-six cases, involving taxes of \$636,187, were received during the year. A total of 597 cases, involving \$384,550, was disposed of by the allowance of 578 cases, representing \$372,926, and the rejection of 19 cases, amounting to \$11,624.

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, 1948, there were authorized to operate a total of 2,371 registered and fruit distilleries, internal revenue bonded warehouses, industrial alcohol plants and warehouses, denaturing plants, rectifying plants, tax-paid bottling houses, wineries, breweries, and vinegar plants as compared with 2,423 as of June 30, 1947. This represents a decrease of 52 establishments. As of June 30, 1948, there were 467,811 wholesale and retail dealers, as compared with 454,459 a year ago, representing an increase of 13,352 dealers, or 2.9 percent. The total number of plants and permittees of all classes, as of June 30, 1948, was 487,027 as compared with 473,699 a year ago, representing an increase of 13,328 or 2.8 percent. A table showing the number for each class, as of June 30, 1948, is included in the Appendix.

Collections.—For the fourth 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 \$2,255,326,754 during the year represent a decrease of \$219,436,688 or 8.9 percent, as compared with collections of \$2,474,762,398 during 1947.

The total collections on distilled spirits alone in the fiscal year 1948 again exceeded one billion dollars, but represent a decrease of approximately 260 millions from collections for 1947. Such collections amounted to 66.2 percent of the total liquor tax collections in 1948, compared with 70.8 percent in the fiscal year 1947.

The total collections from all domestic and imported liquor taxes during 1948 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 1948	Fiscal year 1947	Amount	Percent
Distilled spirits.....	\$1,492,590,331	\$1,751,923,991	-\$259,333,660	-14.8
Fermented malt liquors.....	701,119,310	665,081,496	+36,037,815	+5.4
Wines.....	61,617,113	57,756,912	+3,860,201	+5.7
Total.....	2,255,326,754	2,474,762,398	-219,435,644	-8.9

¹ Revised.

The total excise tax collections on domestic and imported distilled spirits for the fiscal year 1948 amounted to \$1,434,789,176, as compared with \$1,683,741,737 for the preceding year, representing a decrease of 14.8 percent.

The total excise tax collections on domestic distilled spirits for 1948 amounted to \$1,324,823,881, as compared with \$1,562,180,223 for 1947, a decrease of \$237,356,342, or 15.2 percent. The total excise taxes on imported distilled spirits for 1948 amounted to \$109,965,295, compared with \$121,561,514 for 1947, a decrease of \$11,596,219, or 9.5 percent.

The total excise tax collections from all domestic and imported liquor taxes during 1948 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:

Source	Total excise tax collections		Change	
	Fiscal year 1948	Fiscal year 1947	Amount	Percent
Distilled spirits:				
Domestic.....	\$1,324,823,881	\$1,562,180,223	-\$237,356,342	-15.2
Imported.....	109,965,295	121,561,614	-11,596,219	-9.5
Total.....	1,434,789,176	1,683,741,737	-248,952,561	-14.8
Fermented malt liquors.....	697,097,258	661,417,516	+35,679,742	+5.4
Wines:				
Domestic.....	58,428,943	54,290,600	+4,138,343	+7.6
Imported.....	2,532,893	2,905,887	-372,994	-12.8
Total.....	60,961,836	57,196,487	+3,765,349	+6.6
Grand total.....	2,192,848,270	2,402,355,740	-209,507,470	-8.7

Production of distilled spirits.—During the fiscal year 1948, a food conservation program brought about temporary restrictions on the use of grain at registered distilleries and industrial alcohol plants. For a period of 60 days beginning October 26, 1947, the distilling industry voluntarily discontinued the use of grain for beverage distillation. Following this period until the end of January 1948, the use of grain was legally restricted by quotas established by law.

The total production of all distilled spirits for the fiscal year 1948 (by registered and fruit distilleries) amounted to 244,127,343 tax gallons, as compared with 315,157,700 tax gallons produced during the preceding fiscal year. The production of whisky for 1948 amounted to 129,597,067 tax gallons, as compared with 167,994,805 tax gallons for the preceding year.

The quantity of spirits produced for industrial purposes is not determinable. In the fiscal year 1948, 465,868 tax gallons of spirits were transferred to denaturing plants for denaturation, as compared with 93,454 tax gallons in 1947, and 20,920,794 tax gallons were transferred to industrial alcohol bonded warehouses, as compared with 20,754,921 tax gallons in 1947. Spirits transferred to industrial alcohol bonded warehouses can be withdrawn as alcohol for industrial or beverage purposes. 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 33,666,725 proof gallons for the fiscal year 1948.

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

	Production of distilled spirits			
	Tax gallons		Change	
	Fiscal year 1948	Fiscal year 1947	Amount	Percent
By registered distilleries:				
Whisky.....	129,597,067	167,994,805	-38,397,738	-22.9
Brandy.....	18,455	48,916	-30,461	-62.3
Rum.....	441,123	908,083	-466,960	-51.4
Beverages.....	1,567,410	1,561,046	+6,365	-.2
Industrial.....	3,681,105	7,359,998	-3,668,893	-49.8
Gin.....	83,193,482	92,025,366	-8,831,884	-9.6
Spirits.....				
Total.....	218,498,733	269,898,213	-51,399,480	-19.0
By fruit distilleries:				
Brandy.....	21,154,197	40,801,511	-19,647,414	-48.2
Spirits.....	4,474,413	4,457,875	+16,537	+4
Total.....	25,628,610	45,259,487	-19,630,877	-43.4
Grand total.....	244,127,343	315,157,700	-71,030,357	-22.5

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 147,160,331 tax gallons during the fiscal year 1948, as compared with 173,505,111 tax gallons for 1947.

Tax-paid withdrawals of each kind of distilled spirits for the fiscal year 1948 is compared with such tax-paid withdrawals for 1947 in the following table:

	Tax-paid withdrawals of distilled spirits			
	Tax gallons		Change	
	Fiscal year 1948	Fiscal year 1947	Amount	Percent
Whisky:				
Bottled in bond.....	9,130,136	9,318,802	-188,666	-2.0
Total.....	53,603,200	58,822,676	-5,219,476	-8.9
Brandy.....	1,395,887	3,014,474	-1,618,587	-53.7
Rum.....	297,033	477,734	-180,701	-37.8
Gin.....	3,475,525	6,764,660	-3,289,135	-48.6
Spirits.....	49,630,289	57,281,501	-7,651,212	-13.4
Total.....	108,401,934	126,361,045	-17,959,111	-14.2
Alcohol.....	38,758,397	47,144,066	-8,385,669	-17.8
Grand total.....	147,160,331	173,505,111	-26,344,780	-15.2

Tax-free withdrawals of distilled spirits.—During the fiscal year 1948 a total of 27,421,266 tax gallons of distilled spirits were withdrawn tax-free, as compared with 42,129,349 tax gallons for 1947.

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 1948 amounted to 125,575,845 proof gallons, consisting of 39,596,883 proof gallons of whisky, 49,916,952 proof gallons of spirits, 33,674,979 proof gallons of alcohol, and 2,387,031 proof gallons of other spirits. (A break-down of domestic and imported distilled spirits used in the production of rectified products is included in the Appendix.)

Production of rectified products.—The total production of rectified products for the fiscal year 1948 amounted to 125,732,822 proof gallons, consisting of 114,916,903 proof gallons of whisky, 7,267,090, proof gallons of gin, 2,207,673 proof gallons of cordials and liqueurs and 1,341,156 proof gallons of other products, as compared with the total 1947 production of 148,560,353 proof gallons, consisting of 130,700,615 proof gallons of whisky, 10,547,373 proof gallons of gin, 4,545,503 proof gallons of cordials and liqueurs, and 2,766,862 proof gallons of other spirits.

Consumption of distilled spirits.—The total distilled spirits bottled during the year (exclusive of distilled spirits bottled for exportation) amounted to 165,888,683 wine gallons, of which 144,018,537 wine gallons were rectified products, 12,717,091 wine gallons were unrectified products (other than bottled-in-bond), and 9,153,055 wine gallons were bottled-in-bond products. This compares with a total of 195,531,435 wine gallons bottled during the fiscal year 1947, consisting of 170,539,470 wine gallons of rectified products, 15,559,274 wine gallons of unrectified products (other than bottled-in-bond), and 9,432,691 wine gallons of bottled-in-bond products. The total

whisky bottled amounted to 149,232,495 wine gallons for 1948 as compared with 166,218,217 wine gallons during the prior fiscal year. The total rectified whisky bottled during the fiscal year 1948 contained 34.5 percent of whisky, as compared with 33.4 percent for 1947 and 36.7 percent for 1946.

Stocks of distilled spirits.—The total stocks of whisky, brandy, rum, gin, and spirits as of June 30, 1948, amounted to 594,733,085 original tax gallons, as compared with 525,827,726 original tax gallons as of June 30, 1947, or an increase of 13.1 percent. The stocks of whisky increased from 464,825,305 original tax gallons as of June 30, 1947, to 522,260,756 original tax gallons as of June 30, 1948, or 12.4 percent. The stocks of whisky 4 years old or older amounted to 55,506,519 tax gallons as of June 30, 1948, as compared with 124,078,735 tax gallons as of June 30, 1947, a decrease of 55.3 percent.

Specially denatured rum.—During the year there were produced 1,066,574 wine gallons of specially denatured rum, as compared with 1,036,301 wine gallons for 1947.

Fermented malt liquors.—Production of fermented malt liquors during the fiscal year amounted to 91,291,219 barrels, the highest production of record, or 3.9 percent more than the preceding year (87,856,902 barrels). Tax-paid withdrawals, also the highest of record, were 86,992,795 barrels, or 5.3 percent more than the preceding year (82,629,441 barrels). Fermented malt liquors withdrawn by pipe line for bottling represented 68.4 percent of the total tax-paid withdrawals, as compared with 66.4 percent in the preceding year. Tax-free withdrawals for export were 730,709 barrels, a decrease of 26,461 barrels as compared with the fiscal year 1947.

Wines.—Production of still wines amounted to 105,424,549 wine gallons, or 37.8 percent less than the preceding year (169,627,429 wine gallons). Tax-paid withdrawals of still wines amounted to 110,114,160 wine gallons, or 7.7 percent more than in the preceding year (102,211,690 wine gallons). Tax-paid withdrawals of domestic sparkling wines amounted to 20,413,746 half-pint units, a decrease of 34.1 percent from the preceding year (30,984,544 half-pint units). Tax-paid withdrawals of vermouth produced at wineries amounted to 1,686,816 wine gallons, a decrease of 12.0 percent from the preceding year (1,916,933 wine gallons). Production of distilling materials at wineries (to be used at fruit distilleries) amounted to 208,903,247 wine gallons, as compared with 345,707,766 wine gallons, for the prior fiscal year.

Production of ethyl alcohol.—The total ethyl alcohol production for the year amounted to 332,282,148 proof gallons, as compared with 248,798,639 proof gallons for 1947, an increase of 33.6 percent.

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, for transfer to customs manufacturing bonded warehouses, and in Puerto Rico for medicinal, beverage, and other purposes, amounted to 304,825,389 proof gallons.

The total quantity of ethyl alcohol withdrawn for denaturation during the year amounted to 301,101,168 proof gallons. The total quantity removed for use of the United States amounted to 284,447

proof gallons. There were withdrawn during the year for hospital scientific, and educational use a total of 2,565,242 proof gallons.

Stocks of undenatured alcohol.—As of June 30, 1948, the stocks of ethyl alcohol amounted to 38,273,358 proof gallons, as compared with 27,016,234 proof gallons as of June 30, 1947, an increase of 41.7 per cent.

Production of denatured alcohol.—During the year there were produced 149,394,037 wine gallons of specially denatured alcohol, as compared with 147,348,371 wine gallons for the fiscal year 1947; 34,887,789 wine gallons of completely denatured alcohol, as compared with 36,395,715 wine gallons for the fiscal year 1947. The total production was 184,281,826 wine gallons, as compared with the total production of 183,744,086 wine gallons for 1947.

The quantity of specially denatured alcohol used in the manufacture of synthetic rubber amounted to 370,818 wine gallons for the fiscal year 1948, as compared with 9,259,489 wine gallons for 1947.

Production of vinegar.—The production of vinegar by the vaporizing process for the fiscal year 1948 amounted to 24,816,502 gallons (100-grain strength) as compared with 26,855,444 gallons (100-grain strength) for the fiscal year 1947.

Assessments.—There were received and reviewed for tax liability during the year 8,405 reports of inspection and investigation by field offices. The review disclosed that liability to taxes was incurred in 3,204 of such cases in the amount of \$1,657,905.

During the year, there were certified to the Commissioner 803 assessment lists totaling 96,926 items, aggregating \$486,063,706. Included in these were 3,186 assessments of tax made by the Alcohol Tax Unit, resulting from office audits and field investigations, together with penalties amounting to \$1,633,228.

Claims for drawback of tax on distilled spirits used in nonbeverage products.—During the year there were received 4,333 claims amounting to \$30,005,864, compared with 4,505 amounting to \$32,782,557 during the preceding year. There were 4,366 claims amounting to \$30,840,199 allowed, and 33 claims amounting to \$10,047 rejected. During the prior year there were allowed 4,429 claims amounting to \$32,641,529, and there were rejected 41 claims amounting to \$50,735.

Claims for remission of taxes on distilled spirits and wines.—During the year there were received 3,827 claims amounting to \$4,747,966. There were allowed 2,742 claims amounting to \$4,149,400 for remission of tax on distilled spirits, and 238 claims amounting to \$373,391 for remission of tax on wines. There were rejected 768 claims amounting to \$136,548 for remission of tax on distilled spirits, and 91 claims amounting to \$14,920 for remission of tax on wines.

Claims for redemption of stamps, abatement and refund of taxes.—During the fiscal year 1948 there were allowed 10,138 claims for redemption of stamps, abatement and refund of taxes amounting to \$4,181,773, compared with 11,060 claims amounting to \$5,819,532 during 1947. There were rejected 1,575 claims amounting to \$720,817, compared with 1,996 claims amounting to \$1,230,853 the previous year.

Export claims.—During the year there were allowed 902 claims amounting to \$1,255,773 for drawback of tax on alcohol used in flavoring extracts, toilet and medicinal preparations exported; 3,373

claims amounting to \$5,920,394 for drawback of tax on distilled spirits and wines bottled especially for export and exported; 20 claims amounting to \$520,013 for drawback of tax on distilled spirits exported in distillers' original packages, and 83 claims amounting to \$2,574 on stills exported.

Offers in compromise under internal revenue laws.—During the year, 4,578 offers in compromise aggregating \$438,261 were received, 4,355 offers aggregating \$380,932 were accepted, and 196 offers aggregating \$43,865 were rejected; and 12 offers aggregating \$5,745 were returned to the district supervisors for further investigation.

Offers in compromise under Federal Alcohol Administration Act.—During the year, 138 offers in compromise aggregating \$25,510 were received, 132 offers aggregating \$26,150 were accepted, 9 offers aggregating \$5,935 were rejected, and no offers were returned to the district supervisors for further investigation.

Laboratory activities.—During the year the laboratory in Washington, D. C., received 5,403 samples for analysis, as compared with 6,498 for the fiscal year 1947.

The branch laboratories received 39,074 samples, as compared with 43,070 for the fiscal year 1947. The field chemists spent 643 days in court and 499 days in inspections. More than 23 percent of the samples examined in the field were narcotics.

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

Data accumulated during the past three or four years in the Washington laboratory and in some of the branch laboratories were used in perfecting the obscuration method for determining the true proof of blended spirits in bottling operations. Regulations were amended to prescribe such method.

New methods for determining the presence of alcohol in acetone and ether produced in connection with the production of ethyl alcohol, and for detecting mixtures of novocaine and cocaine were developed.

The laboratory collaborated with the Association of Official Agricultural Chemists in developing and selecting methods of analysis for official adoption.

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. Personnel in each district office were trained and assisted in the use of a work simplification program. Under the program, each office initiated work studies, which were analyzed to determine where it was possible to adopt any time-saving procedures. All studies are being reviewed in the headquarters office so that any procedures developed may be prescribed and utilized in all district offices. Many time-saving procedures have already been suggested and installed.

During the fiscal year, a total of 280,161 inspections of plants and permittees were made by field offices, of which 4,762 were made pursuant to original applications filed by persons in the beverage liquor business or in the industrial alcohol industry.

A total of 28,611 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, including information for use in connection with the temporary restrictions on the grain used in distilling and brewing during the food conservation program. Statistical tables giving detailed information covering plants and permittees, production, withdrawals, and stocks of distilled spirits, alcohol, fermented malt liquors, wines, and vinegar, claims, label activity under the Federal Alcohol Administration Act, and enforcement activities are contained in the Appendix. The issuance of annual releases for distilled spirits, alcohol, wine, and fermented malt liquors were resumed after suspension of such publications during the war years.

Administrative procedure.—During the year continued improvements were made in the administrative procedure relating to operations, transactions, and inspections of plants and permittees and regulations were promulgated as follows: Terminated the transportation, in tank trucks, of tax-free distilled spirits, authorized during the National Emergency. (T. D. 5568.)

Prescribed more definite instructions regarding the keeping of records involving the purchase and sale of warehouse receipts covering distilled spirits. (T. D. 5571 and T. Ds. 5633 through 5641.)

Prescribed a more efficient procedure for the filing of claims for drawback. (T. D. 5572.)

Regulated the use by rectifiers of alcohol flavoring material subject to drawback under section 3250 (1) I. R. C.; provided for a more practicable operation of rectifying plants by eliminating unnecessary requirements relative to construction and operations; provided a more efficient method of determining the proof of sweetened spirits and wines at rectifying plants; and permitted the gauging by weight of rectified products containing solids. (T. D. 5573.)

Relieved restrictions of winery premises, pursuant to the Act of July 14, 1947 (Public Law 186, 80th Cong.), by permitting (1) interior communication between the vermouth department and other departments or parts of a bonded warehouse, (2) the production of aperitif wines in the vermouth department of wineries, (3) the production of retsina wine on a bonded winery premise, (4) permitted wines produced with sugar-water solution to be fermented somewhat in excess of 13 percent of alcohol so that subsequent sweetening will not lower the alcoholic content below the present 13 percent limit, and (5) permitted the acidity of loganberry, currant, and gooseberry wines to be adjusted with a sugar-water solution not in excess of 60 percent (instead of the previous 35 percent) of the volume of the resulting product. (T. D. 5575.)

Prescribed procedure for the blending of certain brandies in internal revenue bonded warehouses operated by distillers exclusively for the storage of brandy or wine spirits, pursuant to the Act of July 14, 1947 (Public Law 187, 80th Cong.). (T. D. 5581.)

Extended the provisions of the pertinent regulations to cover the packaging as well as the bottling of distilled spirits and wines especially

for export with benefit of drawback, pursuant to the Act of July 14, 1947 (Public Law 185, 80th Cong.). (T. D. 5599.)

Following the holding of public hearings in Washington, D. C., and San Francisco, Calif., amended Regulations 4, under the Federal Alcohol Administration Act (labeling and advertising of wine), and Regulations 5, under the Federal Alcohol Administration Act (labeling and advertising of distilled spirits). (T. Ds. 5618 and 5617, respectively.)

Authorized the establishment of off-premises rooms for the storage of tax-paid distilled spirits or wines bottled or packaged especially for export. (T. D. 5631.)

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 18,053, the number in effect on July 1, 1947, to 18,912 on June 30, 1948. The major portion of this increase was in the wholesaling field. 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, 1948.

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. During the year 33,753 applications for label approval were received, as compared with 29,241 during the previous year. A table is included in the Appendix showing the volume of work handled in this field during the fiscal year.

Advertising.—In the enforcement of the advertising regulations promulgated under the Federal Alcohol Administration Act, 121,048 advertisements, appearing in 27,619 publications, were reviewed. Regulatory action of a corrective nature was taken in 1,733 cases where minor technical irregularities were noted. Radio continuities numbering 20,200, and 3,232 pieces of point-of-sale material were also reviewed. Ten cases involving more serious irregularities were closed upon the acceptance of offers in compromise. As an aid to the industry and to prevent the dissemination of improper advertisements, the Bureau reviewed and commented upon 2,044 advertisements or advertising campaigns prior to publication.

Trade practice.—The continued increase in activity in this field indicates a return of the industry to the competitive buyer's market situation, existing prior to the war period. Permit revocation or suspension proceedings were instituted in 15 cases involving trade practice infractions, and suitable offers in compromise were accepted in 86 cases.

During the war years many distributors of alcoholic beverages, unable to obtain their usual supplies of well-known and readily salable brands, were faced with the necessity of purchasing unknown brands and so-called whisky substitutes to assure a continuity of

supplies to their customers. Many of the distributors overpurchased and, upon return of the market to more normal conditions, attempted to force the return of their remaining stocks of the undesirable merchandise to the original vendors, contrary to section 5(d) of the Federal Alcohol Administration Act. As the result of prompt corrective action by the Bureau, this practice has been largely eliminated.

Interlocking directorates.—Application for approval of interlocking directorates and officers, under section 8 of the Federal Alcohol Administration Act, are dealt with directly by the Bureau's Washington office. During the year, 42 applications were received and acted upon under this section of the law.

ENFORCEMENT ACTIVITIES

Seizures.—During the fiscal year, 6,757 illicit stills, 2,715,801 gallons of mash, 103,715 gallons of illicit liquors, 14,519 gallons of tax-paid liquors, and 1,177 automobiles and trucks were seized, as compared with the seizure of 6,053 illicit stills, 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 during 1947. The appraised value of the property seized during the fiscal year 1948 was \$1,710,833, as compared with \$1,717,254 for 1947.

Arrests and prosecutions.—There were 7,640 persons arrested for violations of the internal revenue liquor laws; recommendations were made for the prosecution of 6,903 persons in Federal courts in Alcohol Tax Unit cases, a decrease of 330 or 4.6 percent, as compared with 1947; and 5,027 persons were indicted. There were 4,259 persons convicted and as of June 30, 1948, 2,261 persons were awaiting grand jury action, and 1,439 persons were awaiting trial action for internal revenue liquor law violations.

Applications for pardon and parole.—During the year 13 applications for pardon and 771 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, 41 vehicles and 2,212 gallons of tax-paid liquors valued at \$77,711 were seized. Fifty-six persons were arrested, 22 persons were indicted, and 25 persons were convicted.

Apparent diversion of sugar to illicit distilling in Southeastern States.—During the fiscal year 1948 seizure figures for violations of the internal revenue liquor laws as compared with 1947 show a general increase. The general increase in seizures may be attributed to a large extent to the availability of sugar, which is used as a mash basis, due to the termination of consumer and institutional sugar rationing on June 12, 1947, and industrial sugar controls on July 28, 1947. Deliveries of sugar by primary distributors (refiners and importers) for the month of April 1948 as compared with the average monthly deliveries for the years 1943–1946 (the only complete calendar years in the rationing period) show an increase of 24.5 percent in the Southeastern States of Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee, and Virginia, whereas the increase in all the other States in the Union was only 5.2 percent. During the fiscal year 1948, in the 14 Southern States, which include the States

named herein and Arkansas, Louisiana, Oklahoma, Texas, and West Virginia, there was a 10.0 percent increase in the number of illicit stills seized and a 10.6 percent increase in mash gallons seized. Sugar was being used as a mash basis at practically all of the stills seized, which indicates that a large percentage of the abnormal quantity of sugar delivered to dealers in the Southeastern States during the month of April 1948 found its way into illicit distilling channels. Further indicative of this, there were seized in the 14 Southern States for the fiscal year 1948, 6,485 stills, as compared with 6,757 for the entire United States, or 96.0 percent of the total. In these same States, 2,581,069 gallons of mash were seized as compared with 2,715,801 gallons in the entire United States, or 95.0 percent of the total.

Accident investigations.—During the fiscal year ended June 30, 1948, the Enforcement Division conducted a total of 360 investigations and submitted reports on the facts and circumstances surrounding accidents involving personnel of the Bureau of Internal Revenue, which resulted in personal injury to the employees or others and/or property damage to the Government or private property. These investigations were made in order that the Bureau and Department would be in a position to pass properly on claims and defend the Government's interests in suits growing out of the accidents under the Federal Tort Claims Act.

Firearms program.—During the year the Alcohol Tax Unit continued the intensive investigative program to bring about the registration of automatic and other firearms coming within the purview of the National Firearms Act. As a result of this program a total of 97,446 investigations were conducted, resulting in the registration with the Commissioner of Internal Revenue of 12,064 automatic firearms.

Information obtained since this program was started revealed that service personnel also imported thousands of dangerous war trophies, such as semiautomatic firearms, grenades, land mines, projectiles, cartridges, and similar devices. In an effort to combat this situation, the Treasury, Army, and Navy Departments, the National Rifle Association, and representatives of the United States Customs, Coast Guard, and Department of the Air Force have been engaged in a publicity program to bring to the attention of the public the danger of possessing and handling these dangerous war trophies. This program was started May 23, 1947, and as of June 26, 1948, 42,959 inquiries had been made concerning the deactivation of dangerous war trophies; 32,892 trophies had been examined; and 19,066 deactivated.

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 (as of June 30, 1948) 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 115-117 on pages 223-225.

With respect to contested cases not docketed before The Tax Court of the United States, there were 5,283 on hand on July 1, 1947, awaiting Staff action, and 599 awaiting action by taxpayers on statutory deficiency notices directed or sustained by the Staff, or a total of 5,882 nondocketed cases. Receipts and dispositions during the year were as follows:

On hand July 1, 1947.....	5,882
Received.....	7,750
Total.....	13,632
Dispositions:	
Settled by agreement.....	3,368
Defaulted after statutory notice.....	713
Petitions filed after statutory notice.....	1,209
Unagreed overassessments and claim rejections.....	183
Returned to internal revenue agents in charge, without action.....	224
Transferred to other Bureau agencies (bankruptcy, etc.).....	11
	5,708
On hand at the close of June 30, 1948.....	7,924

Of the number on hand at the close of the year, 7,214 were awaiting Staff action and 710 action by taxpayers on deficiency notices. In addition to the above dispositions, 561 subsidiary cases were closed in accordance with the action taken in the respective basic cases. Receipts of nondocketed cases in 1948 exceeded those of 1947 by 1,397. Dispositions, exclusive of transfers and cases returned to revenue agents in charge without action, exceeded those of 1947 by 230.

During the fiscal year ended June 30, 1948, the Staff field divisions directed the issuance of statutory deficiency notices in 1,798 cases. In 38.3 per cent of these cases the taxpayer did not take an appeal to the Tax Court. The comparable percentage for the preceding 7-year period, 1941 to 1947, inclusive, was 34.2.

During the year 610 so-called 90-day cases in which the statutory notice was issued direct by the internal revenue agents in charge were considered to a conclusion by the field divisions of the Staff. The revenue agent was sustained in 271 of these cases without an agreement being received from the taxpayer and 339 were settled. With respect to the 271 statutory notices which were sustained, the taxpayers filed petitions with the Tax Court in 158 cases and defaulted in the remaining 113.

On July 1, 1947, there were 4,272 docketed cases on hand in the Staff field divisions and 4,598 dockets were received during the year. Of these docketed cases, 2,472 were settled by stipulated agreement, 458 were dismissed for various reasons by the Tax Court, and 949 were submitted to the Tax Court on the merits, leaving a balance of 4,991 on hand June 30, 1948. In addition to the dispositions summarized above, action was taken on 414 subsidiary cases which were closed in accordance with the closing of the respective basic cases.

Receipts of docketed cases during 1948 exceeded receipts of 1947 by 1,266. Dispositions, excluding cases submitted to the Tax Court, exceeded those of 1947 by 735. More cases were disposed of by deficiency stipulations in 1948 than in any year since 1943 and more cases were dismissed than in any year since 1941.

For the 9-year period (fiscal years 1940 to 1948, inclusive), Staff reports show decisions handed down by the Tax Court, in 9,339 docketed cases. Analyses of these decisions, made currently as they were received, show a total of 3,649, or 39 percent, in which the Bureau's position was wholly sustained; 3,605, or 39 percent, in which the Bureau's position was partly sustained and partly reversed; and 2,085, or 22 percent, in which the Bureau's position was wholly reversed. The percentages for the fiscal year 1948, during which the court handed down 845 decisions, were 36 percent wholly sustained, 46 percent partly sustained and partly reversed, and 18 percent wholly reversed.

That Staff settlement standards maintained a relatively even keel during the fiscal year 1948 appears evident from the following:

CASES BEFORE THE TAX COURT

Cases	8-year period 1940 to 1947, inclusive	Percentage	Fiscal year 1948	Percentage
Stipulated.....	19,234	64.99	2,472	63.73
Dismissed.....	1,543	5.23	453	11.81
Tried.....	8,814	29.78	949	24.46
Total.....	29,590	100.00	3,879	100.00

CASES NOT BEFORE THE TAX COURT

Settled by agreement.....	30,856	60.04	3,368	61.54
Defaulted by taxpayer after statutory notice.....	5,691	11.07	713	13.03
Petitions filed by taxpayer after statutory notice.....	11,879	23.11	1,209	22.09
Unagreed overassessments and claims rejections.....	2,968	5.78	183	3.34
Total.....	51,394	100.00	5,473	100.00

In the Commissioner's annual report for 1947 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 1948.

The field divisions of the Technical Staff operated during 1948 with substantially the same number of personnel as in 1947, the conference personnel averaging 218 in 1948 as compared with 213 in 1947, and the total personnel averaging 523 in 1948 as compared with 531 in 1947. In this connection it may be stated that the average number of conference, auditor, and clerical employees in the Technical Staff during both 1947 and 1948 was less than on November 30, 1941, preceding Pearl Harbor and the enactment of the Revenue Act of 1942, and subsequent legislation, with complexities greater than any ever before experienced.

All case dispositions are based upon consideration of 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 nine years 1940 to 1948, inclusive, during which time 34,224 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 non-docketed 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 861 compromise cases on hand July 1, 1947; during the year, 1,629 cases were received and 1,293 cases were disposed of, leaving 1,197 cases on hand June 30, 1948. There was 1 extension-of-time case on hand at the beginning of the year; 105 were received and 99 were disposed of, leaving 7 cases on hand June 30, 1948. With respect to closing agreement cases, the number on hand for review July 1, 1947, was 34; 206 were received and 213 disposed of, leaving a balance on hand June 30, 1948, of 27 such cases. A summary of work done on compromise, extension of time, and final closing agreement cases is shown in table 117 on page 225.

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. 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 1948 the committee had on hand (exclusive of reward claims) 51 cases; during the year it received 1,891 and closed 1,876, leaving 66 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, 1947, 1,279; presented or reopened during year, 877; disposed of during year, 181; pending June 30, 1948, 1,975. Of the claims disposed of, 37 were allowed in a total sum of \$99,975.49 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 216 cases, acted on re-reference of 11 cases previously reported, and supplied expert testimony in 7 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 insofar 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 3,733 memoranda, 129 briefs, 6,274 opinions, 274 libels, and 11 indictments. In connection with alcohol and Federal Alcohol Administration permits, the division prepared 56 denials of applications, 90 notices of contemplated denials of applications, 37 citations for revocation and suspension, and 107 orders in suspension and revocation proceedings, and participated in 56 formal and 15 informal hearings. Review work included 2,600 case reports and 3,248 compromise cases. In addition, 96 petitions for remission or mitigation of forfeitures and 20 tort claims cases 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 of final decisions of The Tax Court of the United States. 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 fact 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 565 corporate reorganization and arrangement cases closed during the year, claims in the amount of \$11,849,670 were filed. Of the aforementioned 565 cases, 255 cases which involved the amount of \$5,925,378 were arrangement proceedings of taxpayers who subsequently went into bankruptcy. The remaining 310 corporate reorganization and arrangement proceedings involved \$5,924,292, of which the amount of \$5,193,393 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 1,360 cases closed during the year involved claims of \$4,034,545, of which the amount of \$1,557,224 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 1,527 cases closed during the year involved claims in the amount of \$10,178,333, of which \$5,219,819 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 the internal revenue statutes (except such as relate to taxes on alcoholic beverages), the Federal Insurance Contributions Act, the Federal Unemployment Tax Act, and the Railroad Retirement Tax Act; 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 356 cases on hand, received 1,928, and disposed of 1,936, leaving 348 on hand at the close of the year.

In addition to the formal consideration and action in the cases above noted a vast amount of special and miscellaneous work was performed of such nature that a statistical summary thereof is not possible.

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

PENAL DIVISION.—The work of the Penal Division, including the offices of the regional counsel, deals with practically all classes of internal revenue taxes where criminal liability is involved, comprising, among others, income and profits tax cases, miscellaneous tax cases, and employment tax cases. When it is decided that criminal proceedings should be instituted, law and fact letters or criminal reference reports are prepared transmitting such cases to the Department of Justice for criminal prosecution. This division also 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 or the United States attorney, an attorney from this division assists in the preparation and trial of criminal tax cases.

At the beginning of the year, 1,550 cases were pending in the Penal Division. New cases totaling 1,400, involving 4,963 tax years and over \$109,400,000 in tax liability, including penalties, were received, and 831 cases were closed, leaving 2,119 cases pending on June 30, 1948, a net increase of 569. Of the total number of cases received, 1,194 were income tax cases, both corporate and individual, 108 were miscellaneous tax cases, 9 were of a mixed nature, and 89 involved miscellaneous law questions. The penal work has been performed in close cooperation with the Department of Justice. During the year, 867 cases, involving 1,043 defendants, were transmitted to the Department of Justice. Of this number, prosecution was recommended in 813 cases, and in 54 prosecution was not recommended. The Department of Justice referred 379 cases, involving 447 defendants, to various United States attorneys with authorization to institute criminal proceedings. In addition, the Department of Justice referred 67 cases, involving 105 defendants, to United States attorneys without a definite authorization for prosecution. Indictments were returned involving 415 defendants and grand juries refused to indict 3 defendants. The Department of Justice and the United States attorneys declined to prosecute in 87 cases. Of the number reaching the trial stage for the entire year, 39 defendants were convicted, and 318 defendants, involving 290 cases, entered pleas of guilty or *nolo contendere*; indictments involving 48 defendants and 34 cases were dismissed or *not prossed* for various reasons, and there were 19 defendants, involving 15 cases, acquitted. In addition to the cases referred to the Department of Justice for criminal prosecution, the Penal Division, upon review of the facts, law, and circumstances involved, concluded against recommending prosecution in 266 cases. Miscellaneous law questions, numbering 131, were also disposed of.

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, and allowances already made of tentative amortization and carry-back

adjustments of income and excess profits taxes (also deficiencies when coupled with tax reductions under review), where the net 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 net overpayments of income, excess profits, estate, or gift taxes exceed \$75,000. It also examines and reviews special cases referred to it by the Chief Counsel for the Bureau. The division disposed of 1,057 cases during the fiscal year 1948.

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 Office, Income Tax Unit, and to other officials on questions involving the interpretation and construction of the Act of October 2, 1942 (Public Law 729, 77th Cong., 2d sess.), as amended, the regulations and rulings of the Commissioner of Internal Revenue promulgated under the Act, and, since Executive Order 9809, dated December 12, 1946, the regulations, rulings, orders, and directives promulgated by the National Wage Stabilization Board. The legal work performed in connection with the enforcement of the Act of October 2, 1942, in the office of the legal advisor to the Salary Stabilization Office includes representing 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; preparation of briefs; preparation of memoranda and opinions relating to such Act and the regulations, rulings, orders, and directives promulgated thereunder; the review of letters involving legal questions; and the preparation of letters for the signature of the Deputy Commissioner of the Income Tax Unit, the Commissioner of Internal Revenue, and the Chief Counsel. The year was begun with 7 cases pending, 85 new cases were received, and 91 cases were disposed of, leaving a single case pending at the close of the year.

The Chief Counsel maintains at several of the larger tax collection centers a small group of special attorneys who furnish legal advice and assistance to the internal revenue officials in the area as well as to the United States attorneys. A considerable volume of work, mostly of an advisory nature, was handled by this group during the year.

INTELLIGENCE UNIT

The Intelligence Unit is principally concerned with the investigation, in cooperation with revenue agents and deputy collectors, of cases involving alleged evasion of taxes, investigation of charges of a serious nature against employees 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 1948, 3,806 investigations were made of alleged evasion of income and miscellaneous taxes, resulting in the recommendation for prosecution in 988 cases involving 1,348 individuals. There were 328 individuals tried, of whom 315 were convicted and 13 acquitted. The percentage of convictions was 96. Investigation of these cases resulted in recommendation for assessment of additional taxes and penalties totaling \$228,808,194. There were 5,560 investi-

gations of applications of attorneys and agents to practice before the Treasury Department, and 32 investigations of charges against enrolled agents and attorneys. Character investigations were completed upon 1,130 applicants for positions in the Bureau. During the fiscal year 73 cases of charges against employees of the Bureau of Internal Revenue were investigated, resulting in the separation from the Service of 43 employees and the prosecution and conviction of 11. Forty-four cases of a miscellaneous nature were investigated, resulting in the prosecution and conviction of 3 individuals.

CONCLUSION

In submitting this report for the fiscal year ended June 30, 1948, I am pleased to state that every branch of the Internal Revenue Service has given its full cooperation to the administration of the internal revenue laws.

GEO. J. SCHOENEMAN,
Commissioner of Internal Revenue.

APPENDIX

STATISTICAL TABLES

RECEIPTS FROM INTERNAL REVENUE TAXES

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

70 REPORT OF COMMISSIONER OF INTERNAL REVENUE

Districts	Individual income taxes			Corporation income and profits taxes		
	Withheld by employers	Other	Total individual income taxes	Income	Excess profits ¹	Declared-value excess profits ²
Alabama.....	\$78,991,858.46	\$82,133,017.33	\$161,124,873.79	\$70,629,312.09	\$2,837,697.76	\$39,734.76
Arizona.....	25,052,001.67	34,124,123.05	59,176,124.72	12,224,948.76	527,428.05	10,318.06
Arkansas.....	24,533,817.77	51,217,021.96	75,800,839.73	27,623,646.14	743,262.98	9,125.09
First California.....	458,615,558.10	417,440,389.78	876,055,947.88	312,604,278.09	2,724,097.81	471,938.73
Sixth California.....	476,419,339.79	529,420,121.34	1,005,839,461.13	218,301,647.38	2,320,408.15	3,496,027.98
Colorado.....	71,969,106.71	94,128,416.93	166,097,523.64	58,549,178.02	3,326,985.18	19,915.92
Connecticut.....	220,552,317.53	166,375,099.34	386,927,416.87	141,825,577.23	786,943.05	2,824.29
Delaware.....	61,710,754.48	53,042,555.62	114,753,310.10	167,062,770.26	2,230,882.15	115,865.32
Florida.....	95,121,296.01	145,954,173.18	241,075,469.19	67,857,359.19	2,299,872.62	139,242.34
Georgia.....	106,999,905.21	119,045,233.80	226,045,139.01	112,000,105.42	4,445,683.82	317,716.40
Hawaii.....	42,172,329.71	33,006,850.27	75,179,179.98	17,822,729.77	71,047.06	
Idaho.....	21,803,170.83	33,706,908.41	55,510,079.24	14,474,202.75	126,402.82	2,912.41
First Illinois.....	992,275,214.71	586,586,681.89	1,578,861,896.60	875,787,685.55	28,408,162.49	1,341,241.79
Eighth Illinois.....	104,064,302.70	169,030,736.20	273,095,038.90	87,630,226.30	4,612,309.96	7,653.31
Indiana.....	204,263,850.44	205,921,215.34	410,185,065.78	182,648,507.62	6,700,536.36	267.70
Iowa.....	91,299,898.74	200,275,855.53	291,575,742.27	73,475,692.32	2,143,504.44	43,098.90
Kansas.....	60,715,227.71	141,349,822.63	211,065,050.34	75,083,265.72	4,422,568.47	40,422.63
Kentucky.....	75,276,533.92	96,255,505.38	171,532,039.30	91,928,484.90	1,095,524.22	75,484.45
Louisiana.....	77,173,243.49	101,007,636.14	178,180,879.63	94,190,787.33	2,629,769.12	261,574.71
Maine.....	36,563,957.98	32,389,139.63	68,953,097.61	41,639,272.28	1,119,239.62	153,487.29
Maryland.....	444,592,561.84	234,489,425.37	679,081,987.21	140,468,730.89	4,001,240.33	181,422.45
Massachusetts.....	438,992,085.13	347,034,898.35	786,026,983.48	300,897,749.16	13,304,454.67	556,509.18
Michigan.....	676,161,815.02	339,530,426.46	1,015,692,241.48	548,521,310.95	12,351,476.43	167,106.26
Minnesota.....	192,765,202.89	171,146,744.76	363,911,947.65	178,249,158.58	4,947,853.68	125,450.35
Mississippi.....	23,245,172.37	43,985,713.63	67,230,886.00	22,673,776.75	500,042.21	19,254.57
First Missouri.....	204,417,900.28	137,615,790.34	342,033,690.62	212,003,443.12	7,553,138.07	326,151.96
Sixth Missouri.....	92,650,542.33	90,880,615.00	183,531,157.33	96,007,273.11	4,547,858.18	258,096.04
Eighth Missouri.....	19,668,556.71	39,021,864.93	58,690,421.64	15,367,275.06	562,233.76	17,031.54
Montana.....	70,179,402.82	108,319,264.07	178,498,666.89	47,420,919.17	1,320,186.96	8,569.83
Nebraska.....	11,319,711.94	18,574,531.43	29,894,243.37	5,899,544.84	18,621.15	11,672.02
Nevada.....	29,475,956.06	22,029,105.84	51,505,061.90	20,579,246.88	941,811.52	9,231.15
New Hampshire.....	69,654,987.30	65,854,323.39	135,509,310.69	58,645,690.77	2,155,786.84	98,084.46
First New Jersey.....	306,968,696.67	238,536,167.33	545,504,864.00	245,238,609.78	6,243,177.99	195,407.97
Fifth New Jersey.....	14,766,678.97	27,161,736.69	41,928,415.66	6,250,505.51	149,833.10	5,374.28
New Mexico.....	230,173,369.20	273,050,762.99	503,224,132.19	121,102,210.50	2,638,931.74	694.14
First New York.....	67,499,007.18	423,098,409.95	1,094,597,417.13	898,784,501.62	22,951,395.94	1,235,495.47
Second New York.....	1,006,135,652.23	459,966,394.81	1,466,102,046.54	1,067,170,723.07	22,667,576.37	1,174,667.03
Third New York.....	214,706,075.67	144,174,883.28	358,880,958.95	111,223,595.76	1,050,011.85	360,343.29

REPORT OF COMMISSIONER OF INTERNAL REVENUE

Twenty-first New York.....	91,769,859.34	56,168,789.42	147,938,648.76	69,603,566.07	2,858,834.82	8,993.34
Twenty-eighth New York.....	171,428,890.71	116,103,388.77	287,532,279.48	139,842,455.91	7,721,385.50	362,348.29
North Carolina.....	114,682,538.16	113,338,240.04	228,020,778.20	180,250,329.28	7,549,439.52	91,628.07
North Dakota.....	11,637,509.72	45,814,484.38	57,451,994.10	6,507,615.97	48,855.66	
Ohio.....	169,817,974.92	130,479,020.38	300,296,995.30	181,138,462.57	3,970,964.08	210,955.49
First Ohio.....	95,162,819.72	70,184,292.08	165,347,111.80	99,542,270.80	1,921,241.50	1,629,104.32
Tenth Ohio.....	75,349,928.48	60,378,998.47	135,728,926.95	56,395,366.25	2,537,447.51	33,445.35
Eleventh Ohio.....	424,798,608.79	211,096,313.66	635,894,922.45	403,589,026.01	26,759,244.39	449,796.56
Eighteenth Ohio.....	82,787,649.81	98,043,010.20	180,830,660.01	90,616,607.79	41,492.72	887,548.17
Oklahoma.....	98,751,521.55	111,714,166.17	210,465,687.72	63,992,567.52	3,051,702.75	112,598.77
Oregon.....	493,101,544.64	402,981,090.57	896,082,635.21	303,571,601.79	19,736,547.25	456,168.32
First Pennsylvania.....	104,846,028.11	54,840,924.08	159,686,952.19	67,527,064.56	3,244,662.91	191,528.65
Twelfth Pennsylvania.....	371,608,169.95	211,860,557.75	583,468,727.70	274,868,138.28	12,011,200.34	391,705.27
Twenty-third Pennsylvania.....	68,718,828.75	54,584,127.49	123,302,956.24	76,613,892.47	3,111,249.23	25,655.72
Rhode Island.....	47,049,937.97	46,516,125.69	93,566,063.66	87,714,695.24	2,751,796.87	29,492.56
South Carolina.....	12,684,656.04	47,858,375.55	60,543,031.59	7,311,280.72	167,559.65	15,527.50
South Dakota.....	94,926,509.24	106,695,425.74	201,621,934.98	98,706,506.71	4,436,775.95	8,815.20
Tennessee.....	153,805,483.13	241,348,544.18	395,154,027.31	166,004,662.32	601,134.97	164,910.82
First Texas.....	132,030,599.64	239,768,667.33	371,799,266.97	116,147,861.21	341,106.14	303,889.15
Second Texas.....	29,794,221.35	28,874,849.11	58,669,070.46	19,129,629.76	188,387.70	1,137.16
Utah.....	15,003,130.50	12,855,570.59	27,858,701.09	10,191,810.87	158,387.70	5,038.50
Vermont.....	126,894,640.40	116,223,638.73	243,118,279.13	126,884,130.82	4,612,180.82	203,510.34
Virginia.....	179,833,841.47	166,329,206.49	346,163,047.96	105,881,621.04	4,978,611.14	28,177.89
Washington.....	73,212,967.70	60,280,202.86	133,498,170.56	66,018,406.48	1,446,724.13	244,500.15
West Virginia.....	229,064,196.25	169,183,357.10	398,227,553.35	200,542,412.90	11,279,846.32	504,683.89
Wisconsin.....	9,727,942.19	18,820,808.22	28,548,750.41	5,037,140.09	69,073.52	2,690.53
Wyoming.....						
Total.....	11,533,576,972.05	9,464,203,726.97	20,997,780,699.02	9,851,499,536.20	305,251,476.10	17,643,249.10

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

Alaska.....	\$10,475,551.54	\$4,453,282.08	\$14,928,833.62	\$1,183,018.75	\$63,753.83	\$258.58
California.....	935,034,897.89	946,860,511.12	1,881,895,409.01	530,905,925.47	5,044,805.96	3,967,996.71
District of Columbia.....	205,285,898.61	88,944,060.31	294,229,958.92	96,246,682.92	1,135,541.96	29,150.95
Illinois.....	1,096,339,517.41	755,617,416.09	1,851,956,933.50	963,417,891.85	33,020,472.45	1,348,895.10
Maryland.....	289,306,663.28	145,502,226.58	434,808,889.81	104,222,047.97	2,876,698.37	152,271.50
Missouri.....	297,068,342.56	228,496,405.34	525,564,747.90	255,564,747.90	11,328,823.25	584,248.02
New Jersey.....	376,628,682.97	304,390,490.72	681,019,173.69	303,882,300.55	8,398,964.83	293,492.43
New York.....	2,385,712,884.33	1,472,562,698.72	3,858,275,583.05	2,397,727,083.02	59,888,316.22	3,132,541.56
Ohio.....	765,129,331.91	472,138,624.59	1,237,267,956.50	740,665,125.69	35,189,147.48	2,328,301.72
Pennsylvania.....	969,555,742.70	669,682,572.40	1,639,238,315.10	645,966,804.52	34,982,440.50	1,039,402.24
Texas.....	285,836,082.77	481,117,231.51	766,953,314.28	282,152,028.53	5,037,910.92	458,799.97
Washington.....	169,358,289.98	161,875,924.41	331,234,214.34	104,698,602.29	4,914,757.31	27,919.31
Puerto Rico.....		43,138.48	43,138.48			

¹ Repealed effective with respect to taxable years beginning after December 31, 1945.
² Repealed effective with respect to income-tax taxable years ending after June 30, 1946.

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

Districts	Corporation income and profits taxes—Continued			Employment taxes		
	Excess profits (Army and Navy contracts)	Total corporation income and profits taxes	Total income and profits taxes	Other than carriers—Federal Insurance Contributions Act (2 percent of the taxable wages)	Employers of 8 or more—Federal Unemployment Tax Act (3 percent of the taxable payroll)	Total Federal Insurance Contributions Act and Federal Unemployment Tax Act
Alabama		\$73,506,744.61	\$234,631,618.40	\$16,810,205.57	\$2,089,318.31	\$17,849,523.85
Arizona		12,762,694.87	71,938,819.59	3,789,866.03	382,314.62	4,172,180.65
Arkansas		28,376,034.21	104,176,873.94	5,604,485.46	658,828.37	6,263,313.83
First California		315,800,314.63	1,191,856,262.51	55,213,108.54	6,671,285.87	61,884,344.41
Sixth California		224,118,093.51	1,229,957,544.64	62,801,825.45	7,738,015.90	70,539,841.35
Colorado		61,896,079.12	227,993,602.76	10,237,948.49	1,206,734.27	11,444,682.76
Connecticut		142,615,344.57	529,542,761.44	30,178,377.23	4,136,154.67	34,314,531.90
Delaware		169,499,517.73	284,162,827.83	9,339,368.81	1,187,103.21	10,526,472.02
Florida		70,296,474.15	311,371,943.34	16,282,169.20	1,828,292.29	18,110,461.49
Georgia		116,763,505.64	342,808,644.65	19,659,443.62	2,479,558.24	22,139,001.86
Hawaii		17,893,776.83	93,072,956.81	3,909,488.19	510,244.08	4,419,732.27
Idaho		14,603,517.98	70,113,597.22	3,615,759.68	384,673.92	3,900,433.60
First Illinois		905,537,059.83	2,484,398,966.43	129,704,427.95	17,361,178.88	147,065,606.83
Eighth Illinois		92,250,189.57	365,345,228.47	15,727,646.81	1,918,142.34	17,645,789.15
Indiana		189,349,401.68	599,634,467.46	31,384,703.93	3,977,446.41	35,362,150.34
Iowa		75,662,295.66	367,238,037.93	14,745,839.18	1,704,171.22	16,450,010.40
Kansas		77,547,256.82	288,612,307.16	8,683,863.63	1,002,705.23	9,686,568.91
Kentucky		93,099,493.66	267,631,532.96	13,080,380.75	1,693,137.34	14,773,518.09
Louisiana		97,082,131.16	275,263,010.79	13,687,266.10	1,729,092.04	15,416,358.14
Maine		42,911,999.19	111,865,093.40	6,448,361.40	771,663.37	7,220,024.77
Maryland		144,651,393.67	823,733,380.88	27,271,874.57	3,632,837.13	30,904,711.70
Massachusetts		314,758,713.01	1,100,785,696.47	63,425,829.21	8,546,408.47	71,972,237.68
Michigan		561,039,893.64	1,576,732,135.12	101,549,005.94	13,315,021.47	114,864,027.41
Minnesota		182,922,462.61	546,834,410.26	25,162,616.49	3,095,821.07	28,258,437.56
Mississippi		23,593,073.53	90,823,959.58	5,307,381.24	570,969.12	5,878,350.36
First Missouri		219,882,733.17	581,916,323.74	28,678,559.75	3,770,855.88	32,449,415.68
Sixth Missouri		100,040,854.33	283,572,011.66	14,222,268.10	1,724,159.84	15,946,427.94
Montana		15,946,540.36	74,636,962.00	2,778,456.87	281,166.20	3,059,623.07
Nebraska		48,758,676.01	227,257,342.90	7,974,501.11	929,171.97	8,903,673.08
Nevada		5,929,838.01	35,824,081.38	1,425,146.75	143,010.01	1,568,156.76
New Hampshire		21,430,279.55	72,935,341.45	4,851,896.12	623,078.28	5,474,974.40
First New Jersey		60,899,562.07	196,408,872.76	10,302,424.18	1,349,609.02	11,652,033.20
Fifth New Jersey		251,675,195.74	797,180,058.74	42,123,580.39	5,233,296.57	48,046,886.96
New Mexico		6,405,712.84	48,334,128.50	2,357,657.78	263,673.42	2,621,331.20
First New York		123,741,836.47	626,965,968.66	34,169,031.82	4,191,944.11	38,360,975.93
Second New York		922,971,393.03	2,017,588,810.16	83,510,634.72	11,825,077.87	95,335,712.59
Third New York		1,081,013,146.47	2,547,115,163.01	127,273,972.78	16,940,282.19	144,214,254.97
Fourteenth New York		112,633,950.90	471,514,909.65	30,063,090.82	3,494,025.43	33,547,116.25

Twenty-first New York		72,471,394.23	220,410,072.99	13,958,279.72	1,860,026.41	15,818,306.13
Twenty-eighth New York		147,916,189.70	435,448,469.18	24,995,446.54	3,319,611.27	28,315,057.81
North Carolina		187,891,391.87	416,912,163.07	23,277,066.33	2,991,089.13	26,268,155.46
North Dakota		6,556,371.63	64,008,365.73	1,688,287.08	140,436.99	1,828,724.02
First Ohio		185,320,382.14	485,517,377.44	24,310,903.06	3,243,386.85	27,554,289.91
Tenth Ohio		103,062,866.68	268,439,978.48	14,853,018.06	1,925,212.54	16,778,230.60
Eleventh Ohio		58,966,259.11	194,595,186.06	11,277,319.64	1,472,108.78	12,749,423.42
Eighteenth Ohio		430,798,066.96	1,066,692,989.41	59,233,094.71	8,093,516.07	67,326,619.78
Oklahoma		91,545,648.68	272,376,308.69	13,737,119.45	1,679,973.33	15,417,093.78
Oregon		67,156,869.04	277,622,556.76	13,993,778.11	1,729,297.73	15,723,076.84
First Pennsylvania	\$15,572.26	323,779,889.62	1,219,862,524.83	65,068,166.10	8,023,077.69	73,091,243.79
Twelfth Pennsylvania		70,963,286.06	320,650,238.25	19,518,103.36	2,647,811.02	22,265,914.37
Twenty-third Pennsylvania		287,271,043.84	870,739,771.54	61,467,649.36	8,594,127.33	70,061,776.68
Rhode Island		79,750,797.42	203,053,753.66	10,370,634.74	1,474,574.93	11,845,209.67
South Carolina		90,475,984.67	184,042,048.33	9,938,744.68	1,264,964.50	11,203,709.18
South Dakota		7,494,367.87	68,037,399.46	1,966,076.82	176,344.64	2,142,421.46
Tennessee		97,932,388.70	299,584,323.68	17,318,108.70	2,221,830.66	19,539,939.36
First Texas		170,596,349.09	565,750,376.40	23,971,037.30	2,972,324.63	26,943,361.93
Second Texas		117,052,385.33	488,651,672.30	21,348,871.71	2,560,657.90	23,909,529.61
Utah		19,471,873.06	73,140,943.52	4,351,696.13	542,898.03	4,894,594.16
Vermont		10,395,237.07	38,343,938.16	2,560,798.47	299,123.82	2,849,922.29
Virginia		131,898,821.98	374,818,101.11	19,172,575.54	2,371,384.33	21,543,959.87
Washington		110,883,310.07	457,051,358.08	22,608,190.47	2,634,735.99	25,242,926.46
West Virginia		67,709,830.76	201,202,801.32	13,347,017.04	1,754,278.07	15,101,295.81
Wisconsin		212,326,943.11	610,554,496.46	34,662,372.94	4,370,405.08	39,032,778.02
Wyoming		5,108,904.14	33,657,654.55	1,404,223.49	144,786.56	1,549,010.05
Total	15,572.26	10,174,409,833.66	31,172,190,532.68	1,612,720,918.14	208,508,299.66	1,821,229,218.80

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

Alaska		\$1,247,031.16	\$16,175,864.78	\$882,207.04	\$59,233.89	\$941,440.93
California		539,918,398.14	2,421,813,907.15	118,014,933.99	14,409,251.77	132,424,185.76
District of Columbia		37,401,375.83	331,631,334.75	7,165,612.23	991,205.89	8,156,818.12
Illinois		997,787,259.40	2,849,744,194.96	145,431,974.76	19,379,321.22	164,711,295.98
Maryland		107,250,017.84	492,058,927.03	20,106,262.34	2,641,631.24	22,747,893.58
Missouri		319,923,887.50	845,488,335.40	42,900,824.85	5,495,015.72	48,395,843.57
New Jersey		312,574,757.81	993,588,931.50	52,426,884.57	7,272,905.59	59,698,800.16
New York		2,460,747,040.80	6,319,023,393.85	313,960,456.40	41,680,667.28	355,691,423.68
Ohio		778,177,574.89	2,015,445,531.39	109,674,335.47	14,734,219.24	124,408,554.71
Pennsylvania	\$15,572.26	682,014,219.52	2,321,252,534.62	146,143,318.80	19,265,016.04	165,408,934.84
Texas		287,648,734.42	1,054,602,048.70	45,319,909.01	5,632,982.63	50,952,891.64
Washington		109,641,278.91	440,875,493.25	21,725,983.43	2,575,502.10	24,301,485.53
Puerto Rico			43,138.48			

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

Districts	Employment taxes—Continued				Capital stock, \$1.25 per \$1,000 ^a	Estate tax—Transfers of estates of decedents	Gift tax—Transfer of any property by gift
	Railroad employment compensation, 6½ percent of the taxable compensation	Railroad employees' representative tax, 6½ percent of the taxable compensation	Total carriers taxes	Total all employment taxes			
Alabama	\$4,434,875.10	\$879.75	\$4,435,554.85	\$22,285,078.73	\$284.02	\$4,480,429.47	\$263,712.93
Arizona	38,254.27		38,254.27	4,210,434.92		1,628,549.49	73,288.55
Arkansas	118,208.42		118,208.42	6,381,522.25	1,366.26	2,996,808.67	512,735.14
First California	29,054,853.77	693.89	29,055,547.66	90,939,392.07	311,896.04	26,351,117.19	1,558,429.84
Sixth California	3,006,745.51	62.29	3,006,807.80	73,546,649.15	1,373.03	47,830,287.53	1,804,221.99
Colorado	4,530,877.74		4,530,877.74	15,975,560.50	420.77	5,193,574.43	553,838.33
Connecticut	9,280,255.08		9,280,255.08	43,594,786.98	3,260.38	19,799,403.79	1,453,023.00
Delaware	769.96	101.04	871.00	10,527,343.02	4,764.60	6,899,397.75	670,543.70
Florida	1,923,766.64		1,923,766.64	20,034,228.13	16,669.48	19,966,146.17	1,081,062.61
Georgia	3,786,967.15		3,786,967.15	25,925,969.01	26,206.44	9,359,822.00	562,666.63
Hawaii	179,757.04		179,757.04	4,599,489.31	884,715.38	1,334,396.30	95,097.44
Idaho	205,693.00		205,693.00	4,106,126.60	292.81	656,868.35	112,367.14
First Illinois	79,082,668.49	3,799.68	79,086,468.17	226,152,075.00	64,598.03	66,237,995.39	3,924,459.26
Eighth Illinois	612,724.42		612,724.42	18,258,413.57	2,853.87	6,983,199.58	865,201.26
Indiana	634,289.77	2,860.56	634,361.33	35,996,511.67	5,269.28	9,580,254.27	1,171,782.93
Iowa	644,280.30		644,280.30	17,094,299.70	2,587.56	6,737,828.26	346,506.61
Kansas	19,028,723.17	1,181.46	19,029,904.63	28,716,473.54	362.04	4,852,635.19	202,442.66
Kentucky	11,870,398.18	4.67	11,870,402.85	26,643,920.94	2,570.46	6,770,291.06	270,791.33
Louisiana	1,346,329.05		1,346,329.05	16,762,687.19	1,265.44	7,356,724.10	709,598.65
Maine	2,182,832.50		2,182,832.50	9,492,857.27		3,077,194.13	285,907.21
Maryland	42,339,199.86	546.74	42,339,746.60	73,244,458.30	12,254.91	20,133,737.43	1,185,223.66
Massachusetts	5,851,177.95		5,851,177.95	77,823,415.63	7,446.58	32,500,731.48	2,049,356.72
Michigan	4,689,892.33	80.74	4,689,973.07	119,554,000.48	8,303.09	34,749,545.72	4,047,603.99
Minnesota	27,508,134.58	336.73	27,508,471.31	55,766,908.87	1,436.39	15,921,079.81	560,383.10
Mississippi	324,861.08		324,861.08	6,203,211.44	45.87	2,549,331.08	71,048.34
First Missouri	27,744,063.00	1,339.16	27,745,402.16	60,194,847.79	6,421.34	12,849,342.50	712,973.88
Sixth Missouri	2,498,923.78		2,498,923.78	18,445,351.72	1,927.98	6,121,107.04	226,154.92
Montana	133,502.47		133,502.47	3,193,125.64	76.45	1,026,095.91	92,914.52
Nebraska	18,976,813.62	131.14	18,976,944.76	27,880,667.84	60.19	4,666,653.46	160,834.50
Nevada	13,047.76		13,047.76	1,581,204.52	574.72	1,340,159.13	26,404.11
New Hampshire	25,308.08		25,308.08	5,500,282.48	3,690.68	2,544,638.67	120,866.32
First New Jersey	5,716.31		5,716.31	11,657,749.51	4,665.44	10,703,266.32	376,964.65
Fifth New Jersey	4,071,096.15	784.51	4,071,880.66	52,118,737.62	14,393.77	27,316,746.38	1,176,144.49
New Mexico	579.02	19.09	598.11	2,621,829.31	108.21	721,821.25	101,320.34
First New York	48,733.46		48,733.46	38,409,709.39	7,803.10	33,206,749.66	1,652,428.85
Second New York	7,832,389.90		7,832,389.90	103,168,102.49	48,040.70	11,291,550.34	1,760,872.92
Third New York	70,728,800.41	1,408.75	70,730,209.16	214,944,464.13	68,462.01	93,891,666.34	17,648,599.32
Fourteenth New York	3,337,361.66		3,337,361.66	36,884,477.91	66,578.05	31,603,872.52	1,358,676.43

Twenty-first New York	39,363.18	181.50	39,544.68	15,857,850.81	14.75	3,924,584.16	288,903.43
Twenty-eighth New York	106,729.85	529.64	107,259.49	28,422,217.30	3,970.68	12,810,672.51	605,973.03
North Carolina	8,185,560.68		8,185,560.68	34,453,716.04	383.76	9,125,643.36	321,680.88
North Dakota	13,369.05		13,369.05	1,842,093.07	199.18	570,195.10	16,626.36
First Ohio	854,234.47	28.37	854,262.84	28,408,552.75	519.00	11,192,939.85	1,098,756.22
Tenth Ohio	568,131.21	206.70	568,337.91	17,349,583.51	332.12	3,948,292.42	473,287.71
Eleventh Ohio	16,445.11		16,445.11	12,765,964.87	5,094.26	4,660,886.64	156,425.47
Eighteenth Ohio	35,975,428.68	71.29	35,975,500.97	109,802,105.75	1,703.17	14,427,507.75	465,719.85
Oklahoma	434,292.02	116.08	434,408.10	15,851,501.88	839.35	6,648,400.96	889,731.21
Oregon	1,897,613.01	828.00	1,898,441.01	17,621,511.85	331.51	3,229,188.91	150,567.08
First Pennsylvania	68,687,450.42	6,702.61	68,694,153.03	141,785,396.82	11,053.14	32,493,175.28	2,281,334.37
Twelfth Pennsylvania	1,486,089.70	36.58	1,486,126.28	23,752,040.65	14,626.71	25,750,816.87	2,837,658.73
Twenty-third Pennsylvania	6,954,160.86	27,679.81	6,981,840.67	77,033,617.35	31,802.09	7,767,850.05	344,741.04
Rhode Island	9,562.08		9,562.08	11,854,771.75	137.77	3,336,563.97	154,957.40
South Carolina	102,718.34		102,718.34	11,909,427.52	239.71	3,321,858.19	22,122.41
South Dakota	11,113.16		11,113.16	2,153,534.62	5.34	5,504,031.86	472,858.59
Tennessee	3,822,540.41	65.88	3,822,606.29	32,362,545.65	5.34	22,401,284.41	1,494,844.27
First Texas	11,571,496.32	110.21	11,571,606.53	38,514,968.48	32,538.86	12,002,460.05	1,365,485.43
Second Texas	10,643,392.15	238.47	10,643,630.62	34,553,160.23	830.85	975,627.51	27,967.22
Utah	724,365.07	445.87	724,810.94	5,619,405.10	3,494.21	15,495.67	32,321.62
Vermont	1,097,233.64		1,097,233.64	3,947,205.93	10,751.42	3,320,842.07	482,251.07
Virginia	17,893,161.56	9.71	17,893,171.27	39,437,131.14	2,421.13	7,164,259.26	1,034,949.50
Washington	546,124.94		546,124.94	25,789,051.40	1,108.16	2,918,101.29	181,645.78
West Virginia	66,526.23	29.97	66,556.20	15,167,852.01	1,499.15	10,541,377.25	1,310,917.94
Wisconsin	257,349.08		257,349.08	39,260,127.10		572,771.18	40,020.72
Wyoming	7,059.93		7,059.93	1,556,069.98			
Total	560,061,477.03	51,656.93	560,113,133.96	2,381,342,352.76	1,722,833.36	822,380,121.25	76,965,322.40

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

Alaska	\$132.17		\$132.17	\$941,623.10	\$77.14	\$173,257.49	\$2,142.88
California	32,061,599.28	\$756.18	32,062,355.46	164,486,541.22	313,269.07	74,181,404.72	3,352,451.83
District of Columbia	22,906,431.71		22,906,431.71	31,063,249.83	1,010.36	5,710,461.87	579,986.64
Illinois	79,695,392.91	3,799.68	79,699,192.59	244,410,488.57	67,451.90	73,221,094.97	4,789,660.52
Maryland	19,432,768.15	546.74	19,433,314.89	42,181,208.47	11,244.55	14,423,275.96	805,255.12
Missouri	30,243,016.78	1,339.16	30,244,355.94	78,640,199.51	8,349.32	18,970,449.54	936,128.80
New Jersey	4,076,812.46	784.51	4,077,596.97	63,776,487.13	9,559.21	38,020,012.70	1,553,109.14
New York	32,093,378.46	2,119.89	32,095,498.35	437,686,922.03	194,878.29	186,728,965.63	33,316,453.68
Ohio	37,414,234.47	402.40	37,414,636.87	161,823,191.58	7,648.55	34,229,628.66	2,194,189.25
Pennsylvania	77,127,700.98	34,419.00	77,162,119.98	242,571,054.82	25,679.85	69,655,273.08	5,186,611.00
Texas	22,214,888.47	348.68	22,215,237.15	73,068,128.69	33,369.71	34,403,844.46	2,860,329.70
Washington	645,942.77		645,942.77	24,847,428.30	2,343.99	6,961,001.77	1,032,807.12
Puerto Rico							

^a Repealed effective with respect to taxable years ending after June 30, 1945.

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

Districts	Distilled spirits								
	Excise taxes		Seizures, penalties, etc.	Floor tax (tax-paid stocks on hand Apr. 1, 1944), \$3 per gallon	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	
	Imported (collected by customs), \$9 per gallon	Domestic, \$9 per gallon						Bottled in bond	Red strip stamps
Alabama	\$83,742.05	\$16,400.37	\$27,876.22						\$4.13
Arizona	1,138.66		2,297.33	\$306.80					
Arkansas			5,402.63						
First California	6,249,721.62	33,249,906.47	108,683.90	5,666.75		\$793,312.28	\$2.10	\$81.06	289,963.27
Sixth California	6,173,520.27	10,630,535.12	19,236.67	2,134.48		156,986.39	4.60	6,995.42	79,680.87
Colorado	75,827.05	32,871.70	3,737.90					3.30	288.09
Connecticut	673,222.25	241,931.09	5,627.38	1,632.45		130,729.86			52,055.17
Delaware			6.16					.43	
Florida	535,291.71	5,748.60	29,595.81			17.10			279.84
Georgia	47,585.42	612,261.10	110,690.68			555.20		9,083.57	
Hawaii	620,543.05	4,310.70	110.00	10,547.46					2,667.79
Idaho			225.40						
First Illinois	10,474,051.77	8,240,948.86	43,788.46			69,108.55		1,470.00	31,402.94
Eighth Illinois		192,728,570.55	17,310.74	420.57		5,417,474.45	245.70	840.00	1,601,940.96
Indiana	6,669,504.08	246,828,588.71	6,915.00	204.86		7,749,128.40	933.90	2,620.00	2,490,348.77
Iowa		33,388,371.90	20,685.89			3,176.00		4,650.00	
Kansas		57,350,570.40	6,969.76			110.00			
Kentucky	42,639.37	296,161,017.80	13,353.68	158.47	\$5.72	7,974,760.99	3,331.26	374,300.96	2,713,530.26
Louisiana	360,829.77	7,088,776.26	13,611.56	30.31	7.63	1,439.79	1.40	1,617.77	
Maine	808.14	59,516.60	203.36			1,075.00		1,065.00	
Maryland	1,378,617.44	120,332,162.15	75,511.11		110.82	4,866,157.80	984.20	11,148.66	1,353,553.33
Massachusetts	2,333,439.30	15,326,008.21	10,482.99	1,648.74	236.06	292,761.38	3.20	118.56	146,291.06
Michigan	12,633,826.25	2,986,144.30	80,846.91	372.83		118,101.20			131,310.97
Minnesota	495,846.41	659,788.40	22,134.30			28,337.60			19,154.93
Mississippi			39,755.12		26.49				
First Missouri	219,802.61	1,074,034.46	8,003.55			19,712.90		9,202.95	
Sixth Missouri		595,487.11	4,732.10			2,591.01			3,992.60
Montana	243.30	7,528.02	1,277.47		76.00				
Nbraska		17,932,147.60	23,040.72					4.96	
Nevada			4,105.00					6.63	
New Hampshire		7,340.40	25.00						
First New Jersey		945,073.30	1,279.50	173.60		12,632.40			8,500.84
Fifth New Jersey		11,734,697.46	24,168.13	1,964.12		209,421.48	28.40		296,420.42
New Mexico			976.00	619.58		341.00			311.01
First New York		834,653.47	24,476.91	3,280.84		40,410.99		330.00	16,056.00
Second New York		5,950.56	1,169.12	39.15		69.41			530,898.18
Third New York	52,029,887.36		2,952.66	3,764.46		392,660.54			86,216.65

Fourteenth New York		22,202,131.14	7,322.63	6.01	24.50	666,401.44			235,184.92
Twenty-first New York	2,206,373.32		12,743.45						12.13
Twenty-eighth New York	946,676.02	1,735.29	11,010.36	561.80		2,816.75			1,396.45
North Carolina	23.85	13,337.64	111,476.59		250.00			46.08	
North Dakota	258.03		356.09						
First Ohio		70,497,784.41	3,899.90			1,602,264.16			613,827.78
Tenth Ohio			215.30						
Eleventh Ohio		71.61	120.00						
Eighteenth Ohio	1,472,366.67	834,193.36	32,181.54	744.58		11,893.32	10.60		4,396.46
Oklahoma		24,484.41	1,320.09	1,430.91					
Oregon	260,872.94	100.17	110.00			8,777.66			10,181.65
First Pennsylvania	1,510,950.95	76,273,706.97	15,370.60	770.66		1,700,847.61	74.30	13,063.68	562,631.28
Twelfth Pennsylvania		139,761.39	130.00			4,750.50		1,028.00	
Twenty-third Pennsylvania	36,831.71	91,829,364.25	396,289.36	1.80	28.50	2,690,691.89	1,094.70	8,246.82	725,848.73
Rhode Island	129,318.30		430.00	1,263.46					
South Carolina	36,609.43	8,472.54	10,095.99					195.00	
South Dakota		1,170,992.70	910.00						.37
Tennessee	24,766.92	1,604,602.28	22,530.06			127.00			15,752.18
First Texas	1,008,577.21	189.93	3,700.00						901.73
Second Texas	8,098.36		7,344.45					416.22	
Utah									.25
Vermont	416,437.56		75.00					619.50	1.00
Virginia	27,483.78	1,041,284.07	28,945.82						5,627.00
Washington	953,645.64	30,707.06	1,711.00						9,180.14
West Virginia		4,069.16	15,972.07						1.00
Wisconsin	141,926.36	111,542.40	3,492.00	219.18		13,711.92			3,193.94
Wyoming			1,605.00						
Total	109,965,294.82	1,324,828,881.34	1,443,712.41	37,913.54	795.03	34,983,321.96	6,714.16	446,948.80	12,035,803.74

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

Alaska									
California	\$12,423,241.89	\$43,880,441.69	\$127,920.57	\$7,801.23		\$950,298.67	\$6.60	\$7,076.48	\$369,644.14
District of Columbia			2,060.34					475.28	
Illinois	10,474,051.77	200,969,619.41	61,099.20	420.67		6,486,583.00	245.70	2,310.00	1,633,343.90
Maryland	1,378,617.44	120,325,675.13	73,450.77		\$110.82	4,866,157.08	984.20	10,673.38	1,346,343.25
Missouri	219,802.61	1,669,501.67	12,735.65			22,273.91		9,202.95	3,992.60
New Jersey		12,679,770.76	25,447.63	2,137.72		222,053.88	28.40		304,921.26
New York	55,181,936.70	23,044,470.46	59,665.13	7,632.26	24.50	1,102,358.13		330.00	867,763.33
Ohio	1,472,366.67	71,332,049.37	36,416.74	2,175.49		1,614,157.47	10.50		618,224.24
Pennsylvania	1,647,782.66	168,247,822.61	405,789.96	772.46	28.50	4,396,290.00	1,169.00	22,398.50	1,278,480.01
Texas	1,011,676.57	189.93	11,044.45					416.22	901.73
Washington	953,645.64	30,707.06	1,711.00						9,180.14
Puerto Rico		6,477.02				.72			13,210.08

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

Districts	Distilled spirits—Continued										
	Stills or worms manufactured, \$22 each	Manufacturers of stills, \$55 per year	Rectifiers		Special or occupational taxes					Total distilled spirits	
			Less than 500 barrels, \$110 per year	500 barrels or more, \$220 per year	Wholesale liquor dealers, \$110 per year	Retail liquor dealers, \$27.50 per year	Retail dealers in medicinal spirits, \$27.50 per year	Retail liquor dealers at large, \$27.50 per year	Nonbeverage manufacturers of spirits, \$25, \$50, \$100 per year		
Alabama						\$1,210.00	\$14,847.39	\$56.38		\$600.00	\$144,736.54
Arizona			\$45.84			10,022.40	44,356.71				58,167.73
Arkansas						3,824.31	27,239.01			225.15	36,731.10
First California	\$528.00	\$874.52	2,383.41	\$2,614.18	79,364.46	539,664.62				6,273.46	41,323,245.09
Sixth California	154.00	77.93	1,631.68	2,126.68	53,210.07	578,637.40				5,666.60	17,708,598.08
Colorado			1,420.59		5,475.81	48,905.84		6,001.78	\$332.00	900.00	177,764.36
Connecticut		55.00	660.00	1,540.00	12,623.07	161,538.53				1,275.00	1,181,880.80
Delaware		9.17			853.00	15,423.80				225.00	16,522.66
Florida			2,901.45		17,493.31	173,700.25			82.50	300.00	765,410.57
Georgia		55.00	110.00		6,888.52	63,820.75				1,975.00	758,025.24
Hawaii	44.00	74.49	137.50	498.92	9,146.73	22,069.38				200.00	570,240.02
Idaho					513.33	24,305.32					25,044.05
First Illinois	198.00	334.59	2,377.62	1,980.00	56,437.45	532,318.30		568.34	330.00	11,400.00	19,467,214.88
Eighth Illinois	110.00	151.25	2,419.68	2,669.82	14,809.58	140,034.27		1,574.39		650.00	199,929,281.96
Indiana	330.00	301.60	880.03	2,122.09	6,735.57	136,366.87				2,550.00	263,787,430.88
Iowa			455.71	440.00	2,227.52	84,587.34		417.12	25.21	1,125.00	33,506,160.69
Kansas	44.00	72.65	1,192.62	5,808.97	1,315.64	4,550.09				1,175.00	57,362,840.76
Kentucky	484.00	206.25	1,264.67	403.34	24,595.75	65,684.60		302.50	595.84	825.00	307,387,848.62
Louisiana			200.00	440.00	11,284.11	159,696.80			27.50	1,650.00	7,640,480.50
Maine						7,698.23				600.00	71,476.33
Maryland	286.00	275.00	495.00	2,636.68	26,964.34	178,495.18		165.00	5,621.14	3,487.50	128,246,661.35
Massachusetts	776.00	496.36	920.93	1,760.00	27,333.69	197,320.29		23,385.73	5.50	7,050.00	18,369,095.50
Michigan	22.00	168.68	220.00	880.00	49,916.65	472,595.92		27.50		4,325.00	16,478,758.21
Minnesota	16.00		507.13	660.00	5,797.81	61,270.84		3,992.09		1,376.00	1,299,180.51
Mississippi	47.08	116.17			10,895.15	43,347.36				800.00	84,714.87
First Missouri	924.00	416.18	428.56	440.00	7,202.37	108,728.41		176.46	1,706.15	3,650.00	1,454,423.60
Sixth Missouri	1,419.00	6.42	1,870.08	440.00	10,021.39	71,664.90		55.00	18.34	1,062.50	693,250.45
Montana					2,905.83	46,779.21				158.55	58,987.38
Nebraska	44.00	50.42	88.01		2,612.30	44,411.22		495.00		300.00	18,053,194.22
Nevada			64.17		2,557.52	27,387.72		1,535.43			36,636.47
New Hampshire			110.00		110.00	8,404.39		110.00			16,449.79
First New Jersey	176.00	87.75		220.00	6,836.34	102,589.95				400.00	1,077,930.68
Fifth New Jersey	1,879.90	820.68	146.67	1,961.67	23,370.79	207,010.72			13,813.74	5,700.00	12,581,404.18
New Mexico			1,261.30		3,610.78	38,823.25					45,932.90
First New York	176.00	91.91	311.68	220.00	5,481.24	191,514.80		27.50		4,700.00	1,120,710.34
Second New York	22.00	271.67	110.00		5,657.31	36,064.98		55.00	939.59	5,750.00	52,616,874.33
Third New York		18.23	989.22	220.00	19,621.54	149,695.05		673.75	137.61	2,400.00	658,359.61
Fourteenth New York	283.08	252.09	300.01	440.00	7,903.17	226,688.43				2,925.00	23,349,842.42
Twenty-first New York	481.00	785.00	332.30		1,870.00	85,716.23		9,588.50		1,725.00	2,318,626.93
Twenty-eighth New York	286.00	55.00	326.34	165.00	1,283.35	132,459.71				1,350.00	1,100,121.07
North Carolina					13,625.32	74,130.70		82.50		825.00	213,791.58
North Dakota					2,417.74	28,253.02					31,284.88
First Ohio	924.00	288.77		1,100.00	7,553.80	103,515.18			4.59	2,275.00	72,833,437.58
Tenth Ohio					6,523.03	76,309.85					83,773.18
Eleventh Ohio	66.00	110.00			8,107.90	72,283.97				1,475.00	82,979.06
Eighteenth Ohio	491.34	212.44	349.17	230.00	24,750.79	301,257.63				3,025.00	2,686,789.02
Oklahoma	239.25	55.00			10,605.58	38,217.85				100.00	75,022.18
Oregon	44.00	22.93	130.17	220.00	9,450.87	62,951.17		82.50		1,025.00	343,968.96
First Pennsylvania	814.00	770.01	311.67	4,546.67	34,579.93	261,728.52		82.50	577.50	8,900.00	80,384,726.85
Twelfth Pennsylvania		187.00	200.00		13,293.97	90,494.00		27.50		275.00	250,357.36
Twenty-third Pennsylvania	962.00	184.60	1,416.72	880.00	26,670.00	181,072.01				1,600.00	95,895,123.09
Rhode Island	286.00		248.01		4,016.01	51,651.19		2,637.71	1,237.50	725.00	191,813.18
South Carolina					1,070.78	30,510.45		1.52			86,955.71
South Dakota			239.71		5,962.68	31,217.51					1,209,342.97
Tennessee			110.00		5,004.85	24,192.34		83.88		72,175.00	1,769,334.50
First Texas		55.00			6,361.45	130,461.74			330.00	825.00	1,146,402.06
Second Texas					10,295.14	101,940.74				1,250.00	1,29,344.91
Utah					110.00	3,219.60					3,329.60
Vermont					586.68	8,616.44		96.25		200.00	426,013.18
Virginia	66.00	45.33			7,267.74	79,773.72				1,605.00	1,192,695.96
Washington	22.00		110.00		28,760.78	163,170.47				1,300.00	1,188,607.09
West Virginia	574.99	110.00			1,348.91	20,906.20				100.00	43,062.33
Wisconsin	352.00	77.92	2,557.63	220.00	18,746.65	396,042.13		16,655.39	201.69	1,700.00	710,449.21
Wyoming			595.87		162.09	13,820.26		165.00			16,548.22
Total	13,462.14	8,163.51	33,395.34	38,612.03	787,385.89	7,683,941.75	71,104.72	25,986.30		183,873.75	1,492,590,331.23

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

Alaska					\$3,519.75	\$17,119.00				\$11,946.06	\$20,638.85
California	\$682.00	\$952.45	\$4,015.09	\$4,940.86	132,574.53	1,115,302.02				380.00	59,036,843.17
District of Columbia					12,434.17	48,800.55		\$55.00	\$1,695.12		65,900.46
Illinois	308.00	485.84	5,297.30	4,649.82	71,307.03	672,352.57		2,142.73	330.00	12,050.00	219,396,496.84
Maryland	286.00	275.00	495.00	2,636.68	14,530.17	129,604.63		110.00	3,928.02	3,107.50	128,156,073.07
Missouri	2,343.00	422.69	2,298.64	880.00	17,223.76	180,393.31		231.46	1,724.49	4,652.50	2,147,679.05
New Jersey	2,055.90	873.43	146.67	2,181.67	30,207.13	369,600.67			13,813.74	6,100.00	13,659,343.86
New York	1,498.08	1,473.90	2,409.55	1,945.00	41,816.61	822,139.20		10,344.75	1,077.10	18,500.00	81,164,534.70
Ohio	1,481.34	611.21	349.17	1,330.00	46,935.52	653,366.63			4.69	7,850.00	75,686,978.84
Pennsylvania	1,716.00	1,141.61	1,928.39	6,646.67	74,543.90	533,294.53		110.00	577.50	10,776.00	176,530,207.30
Texas		55.00			16,656.59	232,402.48				2,075.00	1,275,746.97
Washington	22.00		110.00		25,241.02	146,051.38				1,300.00	1,167,968.24
Puerto Rico											24,687.82

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

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

Districts	Wines, cordials, etc.								
	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	Special or occupational taxes				Total wines
	Imported (collected by customs)	Domestic			Wholesale dealers in wines, \$110 per year	Wholesale dealers in wines and malt liquors, \$110 per year	Retail dealers in wines, \$27.50 per year	Retail dealers in wines and malt liquors, \$27.50 per year	
Alabama	\$223.11	\$818.70			\$110.00			\$55.00	\$1,206.81
Arizona			\$5.60						5.60
Arkansas		88,160.77				\$1,100.00		8,124.46	97,385.23
First California	73,048.76	27,605,344.60				110.00		94,786.58	27,773,289.94
Sixth California	68,951.02	5,962,480.16							6,031,431.20
Colorado	3,339.46	228,322.80						1,331.48	232,093.74
Connecticut	1,340.80	462,627.50							464,168.30
Delaware									
Florida	1,499.70	3,183.67		\$1.17		2,957.65		109,336.94	116,979.13
Georgia	108.86	117,210.30			220.00	3,795.42	\$888.54	35,391.51	157,614.63
Hawaii	4,621.37	415.80	147.99	6.60					5,091.76
Idaho							61.31	111.38	172.69
First Illinois	114,022.01	2,206,311.79			350.17		27.50	36.68	2,320,749.05
Eighth Illinois		3,792.00							3,792.00
Indiana	806,807.78	409.76			1.38	1,515.29	91.67	62,813.11	861,638.99
Iowa		125,480.80							125,480.80
Kansas						859.19		67.50	926.69
Kentucky	6,429.72	740,403.00			110.00		27.50	107.71	747,077.93
Louisiana	2,307.17	297,307.55							299,614.72
Maine	26.43	222.75				724.17			973.35
Maryland	92,757.91	1,068,071.30				134.75		5,868.41	1,166,832.37
Massachusetts	147,780.95	810,504.85							958,285.80
Michigan	12,079.08	780,139.11	100.00		650.85	2,640.04		220.00	796,829.08
Minnesota	1,835.09	501.66			100.84		11.46		2,540.05
Mississippi					110.00		27.50	4,254.04	4,391.64
First Missouri	694.45	253,846.37	8.25		330.00		82.50		254,961.67
Sixth Missouri		454,766.64							454,766.64
Montana									
Nebraska									
Nevada		965.25							965.25
New Hampshire									
First New Jersey		365,642.30			230.00			193.13	365,642.30
Fifth New Jersey		1,857,094.96		843.00	2,392.52		763.48		1,861,098.96
New Mexico		1,232.15							1,232.15
First New York		4,232,887.30			1,797.57	288.08	290.59	1,089.41	4,236,352.95
Second New York	1,135,487.03	1,110,359.64			6,952.01		1,726.86	1,716.04	2,256,241.52
Third New York		622,319.40	245.65		2,550.74	11.88	706.79	1,245.98	627,060.44
Fourteenth New York		1,305,407.35			1,535.42				1,306,942.77
Twenty-first New York	58.04	138,162.00							138,220.04
Twenty-eighth New York	632.99	2,381,819.63			352.00		33.00		2,382,837.62
North Carolina		113,588.67			126.34	89.65	533.50	6,009.13	120,349.39
North Dakota									
First Ohio		109,144.55			91.67	6.67			109,243.09
Tenth Ohio		242,354.29							242,354.29
Eleventh Ohio		1,333.00							1,333.00
Eighteenth Ohio	19,217.61	515,966.36	15.13		162.54		200.00	185.55	535,747.29
Oklahoma							806.68	3,094.06	3,900.74
Oregon	3.96	29,908.51							29,912.47
First Pennsylvania	24,649.05	2,228,371.90							2,253,020.95
Twelfth Pennsylvania		188,230.34			36.67		9.17		188,276.18
Twenty-third Pennsylvania	4,660.71	58,323.90							62,984.61
Rhode Island	1,975.84	372.00				36.68			2,384.52
South Carolina	105.95	936.80			358.85	1,045.00	20.54	35,163.33	37,630.47
South Dakota								82.50	89.70
Tennessee	7.20					229.17		155,706.01	564,443.08
First Texas	4,379.51	404,137.39							205,680.10
Second Texas	5.80	205,674.30							
Utah									
Vermont	1.74					2,447.50		23,151.54	25,600.78
Virginia	901.66	493,619.74			293.34	2,726.63	58.34	57,594.02	556,193.73
Washington	1.12	470,279.27							470,280.39
West Virginia		40,343.70			110.00			10,204.67	50,658.37
Wisconsin	2,839.40	100,673.35	3.15						103,515.90
Wyoming									
Total	2,532,893.18	58,428,942.95	525.77	850.77	18,965.01	20,717.97	6,368.97	607,880.19	61,617,112.81

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

Alaska									
California	\$141,999.78	\$33,567,824.78				\$110.00		\$94,786.58	\$33,804,721.14
District of Columbia		121,776.00						551.29	122,327.29
Illinois	114,022.01	2,210,103.79			\$350.17		\$27.50	36.68	2,324,541.05
Maryland	92,757.91	946,265.52				134.75		5,317.12	1,044,478.30
Missouri	694.45	708,618.01	\$8.25		330.00		82.50		709,728.21
New Jersey		2,292,419.26							2,292,419.26
New York	1,136,178.06	9,790,955.32	245.65	\$843.00	2,612.52		763.48	103.13	10,947,675.34
Ohio	19,217.61	568,796.20	15.13		13,187.74	299.96	2,757.18	4,051.43	888,677.67
Pennsylvania	29,209.76	2,474,926.14			254.31	6.87	200.00	185.55	2,504,181.74
Texas	4,379.51	609,711.69				229.17			770,023.18
Washington	1.12	470,279.27							470,280.39
Puerto Rico		26.78							26.78

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

Districts	Fermented malt liquors										
	Excise tax per barrel of 31 gallons, \$8	Floor stock tax on stocks on hand Apr. 1, 1944, \$1 per harrel	Floor stock taxes levied by acts prior to Apr. 1, 1944	Special or occupational taxes					Total fermented malt liquors		
				Brewers, less than 500 barrels, \$55 per year	Brewers, 500 barrels or more, \$110 per year	Wholesale dealers in fermented malt liquors, \$55 per year	Retail dealers in fermented malt liquors, \$22 per year	Retail dealers in malt liquors at large, \$22 per year		Temporary dealers in fermented malt liquors, \$2.20 per month	
Alabama					\$4,851.80	\$58,021.84			\$4.40	\$62,878.04	
Arizona	\$1,054,460.00	\$18.29		\$110.00	1,015.24	1,015.24			40.20	1,060,896.21	
Arkansas		4.13			4,579.75	43,263.03			11.00	47,857.91	
First California	21,296,249.02			1,320.00	10,514.29	5,515.51				1,488.18	21,315,087.00
Sixth California	13,323,870.00			\$73.34	687.51	10,548.69				413.70	13,446,395.60
Colorado	4,971,024.00			98.54	220.00	4,183.50		\$44.00		4,994,382.97	
Connecticut	4,435,680.33			55.00	440.00	18,083.70				1,555.17	4,437,711.20
Delaware	1,112,280.00			55.00	330.00	861.68				37.40	1,149,768.53
Florida	3,491,395.00				660.00	5,239.78			6.60	3,558,407.88	
Georgia	3,572,850.00				110.00	4,135.97			69.03	3,573,150.00	
Hawaii	1,021,679.00	798.54			146.69	2,167.59				1,026,349.23	
Idaho	516,750.00				330.00	4,801.27				561,396.51	
First Illinois	25,383,041.35				2,878.34	51,247.23		60.50	2,081.47	25,465,190.21	
Eighth Illinois	19,191,413.88	12.19			947.01	18,132.40			1,254.76	19,222,427.21	
Indiana	25,105,855.21			1,540.00	13,318.86	27,550.61		72.70	370.60	25,148,707.98	
Iowa	1,148,448.00			330.00	16,364.43	89,204.16			66.00	1,254,412.59	
Kansas	25.00				12,026.95	100,787.61		8,140.16	128.25	121,107.97	
Kentucky	13,229,745.00				550.00	9,541.20		79.75	226.60	13,230,292.55	
Louisiana	12,757,911.00				760.84	8,542.60			1,371.75	12,845,656.61	
Maine					3,923.34	57,846.11		154.00	4.40	61,927.85	
Maryland	16,079,315.00			880.00	1,320.00	11,648.30			1,743.99	16,134,801.25	
Massachusetts	13,287,813.89				1,402.50	23,009.59			1,076.29	13,319,940.07	
Michigan	37,426,273.34				2,713.35	21,117.02			3,618.95	37,464,066.20	
Minnesota	25,541,672.96			55.00	1,320.00	18,325.03		128.34	873.95	25,737,661.88	
Mississippi	45,764,986.00	35.50			880.00	6,310.61			57.20	45,811,279.49	
First Missouri	7,412,795.00				10,596.14	83,843.95		185.65	1,023.25	7,497,354.99	
Sixth Missouri	7,412,795.00				440.00	10,285.64		131.28	166.48	7,477,546.45	
Montana	1,769,825.00				925.83	3,446.68			70.60	1,780,533.95	
Nebraska	8,377,655.00				550.00	7,393.54			19.80	8,415,493.42	
Nevada	237,745.00				220.00	1,181.83		16.52	11.00	243,913.73	
New Hampshire	116,210.00				110.00	2,184.67				153,569.92	
First New Jersey	1,291,697.26	197.47			330.00	12,308.04		2,829.24	326.42	1,307,836.38	
Fifth New Jersey	47,616,644.60				884.40	25,948.10		2.00	3,085.74	47,663,709.81	
New Mexico						784.47				1,558.31	

First New York	48,699,094.60			1,090.84	14,657.11	210,021.53		154.00	514.80	48,922,532.88
Second New York					948.30	14,503.63		220.00	55.00	15,726.93
Third New York	15,518,520.00	232.32		440.00	1,993.76	78,303.26			134.20	15,599,623.54
Fourteenth New York	12,448,163.18	165.54		770.00	12,566.40	159,305.75			618.63	12,621,589.50
Twenty-first New York	4,568,414.58			440.00	7,081.32	53,245.50			444.40	4,629,625.80
Twenty-eighth New York	18,469,892.24			660.00	6,337.87	91,960.23			1,183.82	18,570,034.16
North Carolina	699,880.00				9,263.25	145,775.41			25.00	854,943.66
North Dakota					4,624.20	9,556.83			30.80	14,211.83
First Ohio	20,821,186.00	62.54		990.00	2,546.18	24,626.81		2.30	1,107.10	20,850,520.93
Tenth Ohio	5,381,690.00			1,210.00	2,428.28	10,941.33		307.73	355.40	5,396,962.74
Eleventh Ohio	3,504,070.00			815.84	2,038.93	11,960.48			132.00	3,519,017.25
Eighteenth Ohio	16,573,623.76	3.31		1,540.00	5,796.34	11,713.21			2,026.20	16,593,602.82
Oklahoma	791,566.00				266.88	9,768.21		22.00	59.50	801,662.59
Oregon	2,933,070.00		729.36		418.92	59,933.89			122.84	3,001,891.03
First Pennsylvania	32,106,375.00	150.87			3,868.33	62,473.07			28.60	32,224,326.95
Twelfth Pennsylvania	11,422,153.62			55.00	1,650.00	10,758.58			77.00	11,447,496.80
Twenty-third Pennsylvania	28,307,997.77				1,375.00	52,575.94			2.30	28,394,054.61
Rhode Island	6,157,964.07				110.00	3,465.96			105.51	6,162,495.77
South Carolina					4,273.54	104,438.84			99.40	108,811.78
South Dakota					5,991.50	30,772.98			29.00	36,796.48
Tennessee	2,072,970.00				220.00	7,483.67		88.00	90.30	2,182,162.59
First Texas	13,631,360.00			440.00	24,033.14	128,592.92		946.00	307.90	13,785,679.96
Second Texas	492,480.00	61.55		110.00	14,126.13	51,881.83			62.20	558,721.81
Utah	1,371,990.00				2,008.44	27,058.63			24.20	1,401,301.27
Vermont					1,249.45	2,325.21			15.40	3,590.06
Virginia	1,433,502.00				330.00	7,746.76		13,551.56	19.80	1,478,991.31
Washington	12,846,624.83				806.67	5,532.06		49.04	117.92	12,876,369.41
West Virginia	635,136.69				110.00	10,557.73		7.70	2.20	747,221.20
Wisconsin	84,991,773.65			55.00	7,700.00	47,380.28		16.60	2,367.97	85,146,865.33
Wyoming	687,450.00				110.00	1,710.33			68.20	691,396.60
Total	697,097,257.83	1,742.35	729.36	1,326.88	48,147.95	707,652.68	3,203,749.10	27,208.97	31,495.01	701,119,310.13

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

Alaska					\$823.36	\$485.99			\$1,100.35
California	\$54,620,110.02			\$73.34	21,062.88	116,317.87		\$1,901.88	34,761,482.60
District of Columbia	1,052,862.00			110.00	1,237.05	3,432.31			562.13
Illinois	44,574,456.23	\$12.19			3,825.35	69,379.63		\$60.50	3,336.22
Maryland	15,026,453.00			770.00	1,320.00	10,411.25			1,181.86
Missouri	53,177,791.00	35.50			1,320.00	20,881.78		316.93	1,189.76
New Jersey	48,906,341.86	197.47			1,214.40	38,250.14		2,831.24	3,412.16
New York	99,701,084.60	397.96			3,400.84	43,584.76			48,961,546.19
Ohio	46,279,469.76	65.86			4,555.84	12,809.73		310.03	100,359,132.81
Pennsylvania	71,835,628.39	150.87		55.00	6,899.33	125,907.59			3,620.70
Texas	14,123,840.00	61.55			350.00	38,159.27		946.00	370.10
Washington	12,846,624.83				806.67	4,908.70		49.04	117.92
Puerto Rico									

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

Districts	Oleomargarine—Continued						Adulterated butter		
	Uncolored, per pound, ¼ cent	Special taxes	Wholesale dealers		Retail dealers		Total oleomargarine taxes	Manufactured or sold, etc., per pound, 10 cents	Manufacturers' special tax, \$600 per year
			Manufacturers, \$600 per year	Colored oleomargarine, \$480 per year	Uncolored oleomargarine, \$200 per year	Colored oleomargarine, \$48 per year				Uncolored oleomargarine, $6 per year
Alabama	\$144.75	\$625.00	\$5,880.00	\$6,450.02	\$15,294.20	\$27,629.32	\$295,825.99		
Arizona		125.00	360.00	2,763.34	1,824.00	7,321.05	12,554.35		
Arkansas			4,807.20	5,166.70	7,595.80	26,548.44	44,118.14		
First California	202,509.72	600.00	10,716.78	8,633.40		57,057.67	270,884.17		
Sixth California	145,245.12	3,600.00			151.10	39,638.34	197,267.96		
Colorado			1,033.33	3,000.00	5,189.59	14,843.27	24,066.19		
Connecticut		5.00		5,983.95	60.00	9,310.90	15,349.85		
Delaware				1,683.34	16.00	4,031.89	5,731.23		
Florida		25.00	12,280.00	9,533.37	32,726.40	34,929.85	89,494.62		
Georgia	78,424.50	2,050.00	7,579.00	11,400.09	20,566.40	43,085.76	498,187.72		
Hawaii				2,266.73	72.00	2,169.06	4,507.79		
Idaho			160.00	1,191.67	304.00	2,734.20	4,562.87		
First Illinois	513,935.00	4,800.00	920.00	17,793.38	36.00	59,966.24	2,719,270.45		
Eighth Illinois			2,800.00	12,998.38		37,667.10	53,465.48		
Indiana	162,765.68		11,080.00	12,883.91	61,505.35	42,711.67	445,958.61		
Iowa				10,341.73		24,790.38	35,134.51		
Kansas	170,135.50	600.00	3,810.00	7,481.75	14,046.90	26,149.84	588,430.69		
Kentucky			3,480.00	5,266.69	20,260.20	32,693.32	61,700.21		
Louisiana			3,172.00	5,963.36	20,139.95	28,336.39	57,610.70		
Maine			136.00	8,133.36	104.00	21,663.85	30,037.21		
Maryland	54,495.00	2,600.00	3,604.00	8,670.20	6,860.00	21,834.37	170,214.77		
Massachusetts		25.00	80.00	13,483.39	200.00	87,290.45	51,078.84		
Michigan	77,418.00	75.00		21,886.76	379.03	59,867.33	161,174.00		
Minnesota			133.34	2,650.08		11,782.85	14,566.27		
Mississippi			1,720.00	5,267.03	6,563.00	19,081.38	33,003.21		\$50.00
First Missouri	38,860.00		6,712.00	5,133.36	5,732.80	24,938.86	164,953.82		
Sixth Missouri	8,045.00	600.00	3,204.00	7,898.17	9,206.22	21,706.76	205,490.15		
Montana				1,616.70		3,344.73	4,961.43		
Nebraska	20,255.00	800.00	1,000.00	4,516.69	4,527.20	12,025.56	62,338.45		
Nevada				1,090.00		2,270.43	3,350.43		
New Hampshire				2,783.37		8,943.33	11,726.70		
First New Jersey		5.00	483.34	4,322.17	1,405.00	8,870.85	15,177.56		
Fifth New Jersey	185,595.00	1,250.00	760.00	8,053.37	3,706.40	20,021.89	247,126.96	\$1,382.40	875.00
New Mexico			520.00	1,750.03	1,532.00	7,064.87	10,866.90		
First New York				4,630.04	2.88	27,738.64	32,371.56		
Second New York			1,865.00	6,096.73		1,332.82	9,345.25		
Third New York				1,633.34	35.00	7,828.93	9,497.27		
Fourteenth New York				11,255.07		24,635.16	35,890.23		300.00
Twenty-first New York			66.67	9,706.60		21,774.83	31,587.20		
Twenty-eighth New York				9,850.02		21,872.63	31,722.65		
North Carolina			2,441.60	7,146.14	5,488.10	26,961.51	42,247.75		
North Dakota				333.35		1,603.81	1,937.16		
First Ohio	124,685.00	1,200.00	80.00	5,890.86	68.00	23,206.51	155,176.17		
Tenth Ohio	45,225.00	600.00		4,760.85		65,773.72	185,364.75		
Eleventh Ohio	65,025.00			6,161.68		23,941.50	95,263.98		
Eighteenth Ohio				11,900.03		30,483.75	42,383.78		
Oklahoma			9,160.00	4,200.03	29,768.14	30,960.06	74,088.23		
Oregon			403.98	4,786.73	53.93	20,934.34	25,278.98		
First Pennsylvania			320.00	16,400.11		48,299.19	65,052.00	2,300.00	1,034.68
Twelfth Pennsylvania				6,039.24		17,683.62	23,722.86		
Twenty-third Pennsylvania				12,653.46		40,014.86	52,668.32		8,827.14
Rhode Island			120.00	2,947.34	400.00	7,615.83	11,083.17		
South Carolina	8,295.00	1,200.00	5,298.50	6,386.68	11,938.50	22,421.86	671,601.74		
South Dakota						4,113.71	4,113.71		
Tennessee	24,000.00	150.00	120.00	7,374.18	12.00	28,777.39	60,478.57		
First Texas	22.50	150.00	20,875.00	8,733.36	57,595.57	35,317.74	123,704.57		
Second Texas	141,193.00	850.00	12,444.00	8,083.39	55,778.04	39,991.15	1,284,719.58		
Utah			80.00	1,143.64	112.00	6,605.03	7,940.67		
Vermont				2,594.00		6,384.71	8,978.71		
Virginia			1,200.00	9,392.54	4,840.00	27,926.36	43,358.90		
Washington			180.00	1,250.01	274.60	1,489.69	3,174.20		
West Virginia		45.00	1,320.00	13,076.36	4,729.50	36,013.29	55,184.15		
Wisconsin				383.34		5,334.01	5,726.95		
Wyoming				566.67		2,013.66	2,580.35		
Total	2,066,263.77	22,655.00	131,668.96	424,139.03	411,089.80	1,460,371.43	9,806,429.34	3,682.40	11,086.82

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

Alaska					\$224.00	\$572.64	\$796.64		
California	\$347,754.84	\$4,200.00		\$19,350.18	151.10	96,698.01	468,152.13		
District of Columbia			\$1,285.00	1,303.01	855.00	4,030.45	7,473.46		
Illinois	513,935.00	4,800.00	3,720.00	30,791.76	36.00	97,633.34	2,772,735.93		
Maryland	54,495.00	2,600.00	2,319.00	7,367.19	6,005.00	17,803.92	162,741.31		
Missouri	46,895.00	600.00	9,916.00	13,031.53	14,939.02	46,645.62	370,443.97		
New Jersey	185,595.00	1,255.00	1,243.34	12,375.54	5,111.40	28,862.74	262,304.22	\$1,382.40	\$875.00
New York			1,931.67	43,171.80	37.88	105,183.01	150,414.16		300.00
Ohio	234,935.00	1,800.00	80.00	26,713.42	68.00	143,405.48	478,188.68		
Pennsylvania			320.00	35,092.81		105,997.07	141,443.19	2,300.00	9,861.82
Texas	141,215.50	1,000.00	33,319.00	16,816.75	113,373.61	75,308.89	1,408,424.15		
Washington			160.00	1,250.01	50.60	916.95	2,377.56		
Puerto Rico									

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

Districts	Process or renovated butter		Filled cheese, manufacturers' or dealers' special taxes	Narcotics (opium, coca leaves, or derivatives thereof)					
	Manufactured or sold, etc., ¼ cent per pound	Manufacturers' special tax, \$50 per year		Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Opium order blanks, per hundred, \$1	Accepted offers in compromise, etc., on account of narcotics tax violations	Special taxes		
							Importers, manufacturers, and compounders, \$24 per year	Wholesale dealers, \$12 per year	Retail dealers, \$3 per year
Alabama.....	\$2, 113. 60	\$100. 00		\$223. 70	\$3, 560. 00	\$24. 00	\$259. 35	\$1, 899. 46	
Arizona.....				74. 00	100. 00		87. 00	834. 85	
Arkansas.....				138. 50			84. 00	1, 830. 16	
First California.....				\$ 19	1, 116. 00	72. 00	307. 00	4, 917. 75	
Sixth California.....				109. 01	1, 399. 00	72. 00	624. 00	5, 747. 60	
Colorado.....				165. 10	471. 88		276. 00	1, 724. 71	
Connecticut.....				228. 10	1, 000. 00	60. 00	140. 00	2, 780. 00	
Delaware.....				26. 40	289. 00		4. 00	278. 50	
Florida.....				289. 80	1, 030. 00		162. 00	2, 300. 07	
Georgia.....	1, 015. 00	50. 00		312. 30	100. 00	24. 00	454. 00	3, 014. 10	
Hawaii.....				14. 50	25. 00		91. 00	79. 25	
Idaho.....				45. 20			36. 00	668. 90	
First Illinois.....				2, 788. 25	1, 763. 25	120. 00	504. 00	6, 728. 15	
Eighth Illinois.....				85. 00	1, 684. 50	52. 00	301. 00	2, 407. 51	
Indiana.....				65, 705. 93	344. 50	196. 00	596. 00	3, 930. 15	
Iowa.....				12. 00	210. 10	72. 00	498. 00	2, 699. 05	
Kansas.....				177. 36	165. 00	90. 00	213. 00	2, 891. 06	
Kentucky.....				5. 00	226. 70		247. 25	2, 243. 55	
Louisiana.....				182. 24	5, 000. 00		188. 00	3, 452. 04	
Maine.....			\$1, 511. 39	97. 50		115. 36	132. 65	884. 25	
Maryland.....				256. 46	309. 10	168. 00	369. 80	3, 435. 70	
Massachusetts.....				1, 516. 00	482. 10	138. 00	570. 60	5, 211. 74	
Michigan.....				10, 154. 50	458. 41	700. 00	651. 85	6, 047. 35	
Minnesota.....			33. 34	6. 00	283. 50	48. 00	267. 00	3, 145. 95	
Mississippi.....				150. 80	415. 00		69. 00	1, 603. 40	
First Missouri.....				42, 615. 75	161. 20	10, 455. 55	538. 00	2, 854. 77	
Sixth Missouri.....				5. 00	195. 20		366. 60	8, 572. 00	
Montana.....				60. 70	165. 00		36. 00	625. 64	
Nehraska.....				353. 00	135. 00	24. 00	144. 00	1, 996. 15	
Nevada.....				19. 90	5. 00		24. 00	222. 28	
New Hampshire.....				38. 00	49. 95	25. 00	48. 00	622. 00	
First New Jersey.....				15	116. 80		36. 00	1, 365. 30	
Fifth New Jersey.....				163, 651. 53	327. 52	720. 00	164. 00	4, 714. 75	
New Mexico.....				47. 42	100. 00		144. 00	743. 89	
First New York.....				27, 361. 83	580. 50	1, 725. 00	80. 00	7, 392. 90	

Second New York.....				350. 00	81. 10	210. 15	192. 00	440. 60	764. 87
Third New York.....				251. 20	243. 00	2, 185. 00	72. 00	156. 00	2, 888. 56
Fourteenth New York.....				64, 267. 50	445. 40	1, 635. 00	42. 00	141. 00	4, 959. 70
Twenty-first New York.....				19. 60	137. 90	765. 00	120. 00	216. 00	1, 320. 90
Twenty-eighth New York.....				16. 00	215. 00		48. 00	216. 00	1, 503. 69
North Carolina.....				294. 47	36. 40	1, 872. 00	204. 00	2, 851. 43	
North Dakota.....				1, 185. 50	165. 08	750. 00	24. 00	241. 00	1, 899. 10
First Ohio.....				5. 00	83. 20	525. 00	24. 00	167. 00	969. 03
Tenth Ohio.....				384. 67	116. 50		72. 00	252. 00	1, 136. 96
Eighteenth Ohio.....				187. 33	318. 50		286. 00	516. 00	3, 785. 70
Oklahoma.....				217. 77	219. 13	2, 019. 13	248. 75	2, 532. 42	
Oregon.....				28. 25	152. 90	5, 241. 10	96. 00	1, 662. 01	
First Pennsylvania.....				9, 278. 24	525. 20	710. 00	386. 00	682. 00	7, 156. 00
Twelfth Pennsylvania.....				66. 00	139. 10		168. 00	1, 359. 50	
Twenty-third Pennsylvania.....				68. 60	313. 40	620. 14	48. 00	224. 00	4, 485. 51
Rhode Island.....				190. 37	7. 80		92. 00	1, 090. 25	
South Carolina.....				46. 70	284. 60	285. 00	85. 00	1, 718. 15	
South Dakota.....				2, 154. 00	46. 70	450. 00	36. 00	829. 35	
Tennessee.....				316. 07	316. 07	2, 799. 86	52. 75	318. 00	2, 491. 42
First Texas.....				285. 60	337. 16	750. 00	24. 00	334. 25	5, 314. 90
Second Texas.....					58. 80			182. 20	4, 577. 72
Utah.....					35. 60	5. 00		37. 50	688. 70
Vermont.....				1, 461. 81	262. 70	315. 00	24. 00	156. 00	2, 459. 18
Virginia.....					236. 60	635. 00		328. 00	2, 287. 35
Washington.....				46. 59	217. 44		48. 00	156. 00	1, 132. 43
West Virginia.....				51. 04	295. 60	2, 000. 00	48. 00	245. 00	3, 760. 44
Wisconsin.....					21. 50			24. 00	263. 75
Wyoming.....									
Total.....	3, 128. 00	150. 00	1, 544. 73	394, 771. 33	13, 815. 57	59, 937. 56	3, 724. 11	16, 125. 20	166, 947. 62

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

Alaska.....					\$0. 10				\$79. 99
California.....				\$109. 20	1, 124. 25	\$2, 515. 00	\$144. 00	\$931. 00	10, 665. 25
District of Columbia.....				26. 95	109. 70	8. 10	24. 00	138. 00	1, 145. 12
Illinois.....				2, 873. 25	732. 22	3, 427. 75	172. 00	805. 00	9, 135. 66
Maryland.....				229. 51	199. 40	612. 90	144. 00	231. 80	2, 280. 63
Missouri.....				42, 020. 75	356. 40	10, 455. 55	240. 00	904. 50	11, 527. 37
New Jersey.....				163, 651. 68	444. 12	720. 00	240. 00	200. 00	6, 080. 05
New York.....				92, 266. 93	1, 702. 90	6, 520. 15	554. 00	1, 313. 50	18, 630. 62
Ohio.....				1, 762. 50	683. 28	1, 275. 00	406. 00	1, 176. 00	7, 790. 79
Pennsylvania.....				9, 344. 24	977. 70	1, 330. 14	434. 00	1, 074. 00	13, 001. 61
Texas.....				285. 60	653. 28	3, 549. 86	48. 00	651. 25	9, 882. 62
Washington.....					236. 50	635. 00		328. 00	2, 157. 36
Puerto Rico.....									

REPORT OF COMMISSIONER OF INTERNAL REVENUE

REPORT OF COMMISSIONER OF INTERNAL REVENUE

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

Districts	Narcotics (opium, coca leaves, or derivatives thereof)—Continued				Marihuana			
	Special taxes—Continued			Total narcotic taxes	Marihuana transfers, per ounce, \$1	Transfers to unregistered persons, per ounce, \$100	Marihuana order forms, 2 cents each	Fines, penalties, etc., for marihuana tax violations
	Practitioners, \$1 per year	Laboratories, \$1 per year	Dealers in untaxed narcotic preparations, \$1 per year					
Alabama	\$2,318.80		\$5.00	\$8,290.31				
Arizona	825.25		1.00	1,022.10		\$25.00		\$100.00
Arkansas	1,757.58		20.00	3,830.24				
First California	7,776.55	\$24.00	228.08	14,904.82				
Sixth California	12,155.70	10.00	45.00	20,823.21		1,171.69		1,135.10
Colorado	2,246.25		17.00	4,900.94				
Connecticut	3,496.10	11.00	98.50	7,793.70				
Delaware	421.30	2.00	12.00	1,063.20				
Florida	2,847.40		3.00	6,832.27				
Georgia	3,535.19	7.00	24.35	7,470.94				
Hawaii	409.30	1.00	48.00	668.05				
Idaho	681.40			1,431.50				
First Illinois	9,848.00	11.05	54.00	22,382.30		1,644.30		425.00
Eighth Illinois	3,003.05	2.00	76.30	7,789.98				
Indiana	4,654.21	3.20	101.20	76,131.29				
Iowa	3,441.40	3.00	140.00	7,084.55	\$6.00		\$0.12	
Kansas	2,424.08		27.00	5,987.44				425.32
Kentucky	3,020.40	2.00	32.46	5,777.36		312.31		
Louisiana	2,937.66	1.00	21.00	11,781.94		1,828.23		
Maine	1,368.55		6.00	2,704.41				
Maryland	5,126.26	42.86	4.05	10,333.17		10.00		
Massachusetts	7,746.04	11.42	162.85	17,233.65				125.00
Michigan	6,816.07	7.00	239.62	25,308.80		236.03		2,443.79
Minnesota	4,338.45		15.00	9,503.90	1.00		.02	
Mississippi	1,730.80		61.30	4,021.30				
First Missouri	3,594.40	47.00	6.00	60,564.67				
Sixth Missouri	2,638.00	5.00	79.37	11,909.67				
Montana	588.80		1.00	1,477.34				
Nebraska	1,922.05	2.00	35.00	4,756.50	28.00		.56	
Nevada	273.25		7.00	551.40				
New Hampshire	721.05		50.00	1,478.00				
First New Jersey	2,010.66	1.00	4.35	3,534.06				
Fifth New Jersey	5,813.72	13.00	32.00	175,676.52	115.00			
New Mexico	806.60	.17	7.00	1,705.08				
First New York	9,342.30	5.00	46.00	46,677.53				

Second New York	870.50	3.00	21.00	2,934.12				40.00
Third New York	8,731.15	14.00	14.00	14,554.91	900.60			100.00
Fourteenth New York	6,483.85	2.75	28.00	78,003.20	10.00	245.00		
Twenty-first New York	2,294.50		26.15	4,898.95				
Twenty-eighth New York	3,320.50	16.00	22.60	5,357.79	1.36	297.38		250.00
North Carolina	3,465.15	7.00	301.90	8,985.95				
North Dakota	594.00		2.00	1,261.80				
First Ohio	3,021.10	1.00	35.00	7,321.78		230.00		40.00
Tenth Ohio	1,351.00	2.00	52.00	3,188.23				
Eleventh Ohio	1,840.90	2.00	36.00	3,841.03				
Eighteenth Ohio	5,510.29		30.00	10,653.82		60.00		
Oklahoma	2,634.10		46.00	7,698.17		85.77		322.04
Oregon	2,185.55	2.05	6.00	9,660.86		136.62		
First Pennsylvania	9,198.80	15.00	42.80	27,994.04				480.00
Twelfth Pennsylvania	1,727.82	1.00	7.00	3,402.42				
Twenty-third Pennsylvania	5,611.65	17.00	5.00	11,390.70				
Rhode Island	1,214.20	2.00	46.00	2,522.85				
South Carolina	1,709.20		7.00	3,994.72				
South Dakota	578.25		13.90	1,953.30				
Tennessee	3,014.80	4.00	32.00	8,351.57				
First Texas	4,692.25		396.00	14,077.33				
Second Texas	4,566.67	1.00	289.00	11,148.15		738.02		2,325.00
Utah	841.05	10.00		1,680.75				
Vermont	609.75	2.00	113.25	1,190.10				
Virginia	3,445.25	3.00	352.15	8,479.09				
Washington	2,552.40	3.00	19.90	6,011.35				
West Virginia	1,974.60	1.00	2.90	3,578.06		100.00		
Wisconsin	4,304.95	.34	56.50	10,761.87				
Wyoming	319.65		3.00	661.90				
Total	211,461.50	320.78	3,716.68	869,821.45	1,061.96	7,120.35	.70	8,220.25

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

Alaska	\$74.25			\$154.34				
California	19,932.25	\$34.00	\$273.08	35,728.03		\$1,171.69		\$1,135.10
District of Columbia	1,764.34	3.00	1.00	3,220.21				
Illinois	12,851.05	13.05	132.30	30,172.28		1,644.30		425.00
Maryland	3,361.92	39.80	3.05	7,112.96		10.00		
Missouri	6,232.40	52.00	85.37	72,474.34				
New Jersey	7,824.38	14.00	36.35	179,210.58	\$115.00			390.00
New York	31,042.90	40.75	155.65	152,427.50	911.96	542.38		40.00
Ohio	11,733.29	5.00	153.00	24,984.86		290.00		489.00
Pennsylvania	16,538.27	33.00	54.80	42,787.16				2,325.00
Texas	9,458.92	1.00	685.00	25,225.48		738.02		
Washington	2,478.15	3.00	19.00	5,857.01				
Puerto Rico								

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

Districts	Marihuana— Continued					Total marihuana taxes	Stamp taxes		
	Special or occupational taxes						Issues and transfers of bonds of indebtedness, issues of capital stock, foreign insurance policies, and deeds of conveyance	Sales by post-masters	Sales by collectors
	Importers, manufacturers, and compounders, \$24 per year	Dealers, \$3 per year	Practitioners, \$1 per year	Laboratories, \$1 per year	Producers, \$1 per year				
Alabama		\$6.00	\$1.00			\$7.00	\$210,841.19	\$77,975.16	
Arizona	\$45.00					170.00	93,336.00	124,335.83	
Arkansas		8.00	2.00			8.00	147,226.42	52,417.80	
First California		30.00			\$2.00	32.00	1,770,762.27	1,745,505.35	
Sixth California		9.00	42.00			2,357.79		2,369,081.75	
Colorado		15.00	5.00			20.00	209,888.55	254,468.98	
Connecticut			2.00			2.00	179,652.85	349,158.53	
Delaware			1.00			1.00	15,300.75	69,671.19	
Florida		3.00	7.00			10.00	601,787.11	135,887.39	
Georgia			2.00			2.00	329,391.04	210,957.11	
Hawaii			2.00			2.00	1,351.19	110,833.44	
Idaho							104,417.51	19,816.79	
First Illinois	24.00	165.50	15.00		\$1.00	2,274.80	736,226.63	3,006,925.90	
Eighth Illinois		6.00	5.00			11.00		111,302.94	
Indiana		3.00	8.00	1.00		12.00	524,348.00	264,420.36	
Iowa			9.00		1.20	16.32	613,219.06	10,572.08	
Kansas			1.00			426.32	325,454.97	132,132.87	
Kentucky		25.75	9.25			403.81	308,633.71	134,769.47	
Louisiana		3.00				1,831.23	299,746.27	226,173.17	
Maine							112,147.00	9,096.10	
Maryland	21.00	6.00	17.40			54.40	394,413.02	540,209.58	
Massachusetts			20.00	2.00		147.00	490,943.42	765,187.60	
Michigan	1.77	15.00	6.00			2,702.59	546,690.67	880,800.35	
Minnesota		18.00	7.00			26.02	374,870.64	360,205.35	
Mississippi							116,936.82	40,393.04	
First Missouri		465.51	1.00			466.51	386,958.76	274,697.88	
Sixth Missouri		6.00	5.00			11.00	225,396.04	211,371.39	
Montana							120,965.37	12,961.59	
Nabraska	24.00	15.00	40.00	1.00	1.00	109.56	243,369.74	92,585.94	
Nevada							26,563.53	47,555.47	
New Hampshire							63,399.63	19,243.79	
First New Jersey		15.00	4.00			19.00		96,391.57	
Fifth New Jersey		18.00	7.00			140.00	711,627.49	515,268.48	
New Mexico							76,927.28	43,737.45	
First New York		93.71	4.00		2.00	99.71		343,593.49	

REPORT OF COMMISSIONER OF INTERNAL REVENUE

Second New York	96.00	3.00				139.00	897,049.41	12,299,192.08
Third New York		33.00	14.00	1.00		1,048.80		67,400.04
Fourteenth New York			1.00			256.00		120,873.32
Twenty-first New York		3.00	7.00			10.00		147,001.42
Twenty-eighth New York		12.00	17.00	2.00		579.74		358,360.81
North Carolina							527,857.08	123,005.78
North Dakota							77,327.40	19,466.13
First Ohio		3.00	7.25			280.25	443,829.59	408,294.50
Tenth Ohio			10.00			10.00		115,355.83
Eleventh Ohio			4.00			4.00		194,003.71
Eighteenth Ohio		64.00	1.00			125.00	394,594.64	751,851.30
Oklahoma		3.00	1.00			411.61	412,642.10	137,349.85
Oregon		10.25	4.00			150.87	305,917.53	193,253.26
First Pennsylvania	24.00	18.00	23.00	2.00		556.00	243,869.30	1,562,817.03
Twelfth Pennsylvania		3.00	179.00			182.00		101,148.37
Twenty-third Pennsylvania		6.00	5.00			11.00	419,605.89	501,616.10
Rhode Island		6.00				6.00	39,477.37	123,894.17
South Carolina		3.00	3.00	2.00	1.00	9.00		38,849.42
South Dakota							105,352.00	9,895.47
Tennessee		3.00	1.00			4.00	320,049.95	105,528.81
First Texas			6.00			6.00	559,659.40	536,374.70
Second Texas						3,063.02	496,283.04	652,383.83
Utah							42,667.42	91,768.16
Vermont							48,309.67	24,120.48
Virginia			4.00			4.00	434,086.10	110,131.43
Washington		64.94	2.00			66.94	363,426.85	680,864.64
West Virginia		3.00	1.00	1.00		105.00	203,019.39	49,843.06
Wisconsin		12.00	3.00		363.90	408.90	444,910.52	369,288.14
Wyoming		18.00	5.00			23.00	55,409.70	16,567.64
Total	235.77	1,192.66	518.90	14.00	456.60	18,821.19	17,200,137.28	33,571,165.66

REPORT OF COMMISSIONER OF INTERNAL REVENUE

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

Alaska		\$39.00	\$42.00	\$2.00		\$2,389.79	\$1,770,762.27	\$4,114,567.10
California			8.40			8.40	13,689.29	449,235.35
District of Columbia			20.00		\$1.00	2,295.80	736,226.63	3,118,228.84
Illinois	\$24.00	171.50	20.00			46.00	390,723.73	99,974.23
Maryland	21.00	6.00	9.00			477.51	612,354.80	488,069.27
Missouri		471.51	6.00			159.00	711,627.49	612,660.05
New Jersey		33.00	11.00			2,133.05	897,049.41	13,336,421.16
New York	96.00	144.71	43.00	3.00	2.00	419.25	838,424.23	1,469,505.34
Ohio		67.00	22.25			749.00	693,475.19	2,165,581.50
Pennsylvania	24.00	27.00	207.00	2.00		3,069.02	1,055,942.44	1,185,768.53
Texas		64.94	2.00			66.94	363,426.85	680,864.64
Washington								
Puerto Rico								

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

Districts	Stamp taxes—Continued				Manufacturers' excise taxes			
	Capital stock transfers, on each \$100 of face value or fraction thereof, 5 cents or 6 cents	Silver bullion transfers, 50 percent of profit	Playing cards per pack, 13 cents	Total stamp taxes	Lubricating oils, per gallon, 6 cents	Gasoline, per gallon, 1 1/2 cents	Tires (wholly or in part of rubber), per pound, 5 cents	Inner tubes, per pound, 9 cents
Alabama		\$2,162.95	\$0.39	\$290,979.69		\$279,186.14	\$40,465.29	\$139,306.14
Arizona		10,053.93	115.70	227,846.46				
Arkansas	\$253,526.89	9,004.41	2,027.74	3,786,826.66	\$654,608.26	867,347.78	276,066.82	2.64
First California	256,149.12	24,079.91	1,653.08	2,650,943.86	4,473,462.36	29,283,282.88	30,478.22	
Sixth California		1,093.47	250.12	465,701.12	109,582.13	1,481,553.12	386,712.82	66,415.41
Colorado	143,139.34	547.00	364.91	672,862.63	333,734.09	333,734.09	1,621,753.59	266,574.77
Connecticut	17,740.11	212.43		102,924.48	25,666.87	174,878.24		
Delaware	37.07		5.59	737,697.16		2,358,569.07		
Florida				540,348.15	44,489.59	967,199.68	704.03	
Georgia	7,208.60		4,696.77	124,090.00	406.07	144.65	122.26	7.44
Hawaii				124,234.30	3,256.09	189,370.30		
Idaho	609,301.64	6,622.84	823,943.27	5,183,020.28	7,283,948.92	35,529,146.00	596,167.72	44,439.29
First Illinois	4,300.99			115,603.93	62,922.91	1,394,435.51		
Eighth Illinois	318.20	18,033.99	26.00	807,146.55	131,156.90	1,675,139.82	214,634.94	
Indiana				623,791.14	64,729.21	142,052.53	1,619,203.53	
Iowa				457,587.84	398,522.00	6,568,095.74	1.16	.27
Kansas	19,965.04		68.12	463,368.22	1,766,932.36	10,829,812.48	45.00	.29
Kentucky		12.34		525,999.90	682,125.70	5,566,874.42	86.85	
Louisiana	2,796.25		1.82	124,041.17		5,946.13		
Maine	78,804.55	180.85	78.65	1,013,686.65	1,023,370.12	11,284,758.41	4,055,406.02	1,008,413.36
Maryland	634,699.21	4,504.80	1.82	1,895,336.85	529,794.28	6,723,498.90	311,393.48	
Massachusetts	128,664.05	4,737.13	1.82	1,582,066.02	403,594.16	3,052,759.13	173,625.06	33,518.94
Michigan	12,371.50	83.73	504,790.39	1,252,321.61	855,884.21	5,817,182.80	5,954.28	186,569.70
Minnesota				157,329.86	21,706.90	229,471.37	1,651,804.34	278,605.15
Mississippi			117.39	765,184.01	274,753.61	2,157,112.98	37,842.25	407,565.49
First Missouri	103,408.98		552.60	443,460.37	1,192,211.87	724,524.25		
Sixth Missouri	5,800.06	340.38	.62	133,927.48		244,379.65		
Montana			2.34	338,256.02	216,256.70	571,214.94		
Nbraska	2,298.00			74,119.00			15.06	
Nevada				82,693.40				
New Hampshire	49.98	59.42	3,510.52	99,991.51	24,045.39		1,203.10	
First New Jersey	10,332.53	189,501.79	54.34	1,427,784.63	524,176.17	942,445.57	14,851.55	
Fifth New Jersey	3,684.02			126,348.75		619,281.09		
New Mexico	984.59	1,488.91	15.34	346,082.33	140,150.01	136,831.10	2,309.84	
First New York	17,139,884.54	101,978.44	1,726.14	30,439,830.61	14,513,413.15	86,942,768.96	227.48	23.22
Second New York								
Third New York		60,962.86	2,456.61	130,819.51	11,082,852.28	69,520,415.11	30,651,913.65	5,408,106.32
Fourth New York		1,400.00	73,971.43	196,244.75		111,468.35	1,249.07	
Twentieth New York	2,924.16			149,925.58	2,873.87	86,604.47	2,493,078.54	351,270.35
Twenty-first New York	47,687.51	1,163.71	93,614.30	500,826.33	98,678.56	629,216.61	4,098.72	
Twenty-eighth New York	12,720.75			663,583.61	1.10	21,577.49		
North Carolina				96,793.63	10,918.03	298,158.79	1,444,800.77	196,432.94
North Dakota	27,698.85	367.92	5,748,548.78	6,628,739.64	73,600.00	4,590,990.89	999,009.15	67,477.16
First Ohio	3,493.00	.03	156.26	119,005.12	853,291.77	93,916.23	1,335,836.80	140,748.86
Tenth Ohio	505.00	50.66	68.90	194,628.27	25,704.32	10,313,743.63	81,265,305.19	17,041,391.65
Eleventh Ohio	85,594.89	612.88		1,232,760.47	2,282,558.70	50,241,502.84		
Eighteenth Ohio			52.00	550,043.95	5,171,717.37		30.95	
Oklahoma			67.34	499,238.13			1,993,768.99	791,883.30
Oregon	571,265.30	44.13	.52	2,377,996.28	5,732,068.17	37,576,557.59		
First Pennsylvania	4,041.93		.52	1,013,997.89	12,604,859.77	33,336,835.40	915,139.57	517,413.84
Twelfth Pennsylvania	92,643.38	132.00		216,436.71	8,338.61	161,845.41	22.30	
Twenty-third Pennsylvania	50,333.21	2,731.96		38,849.42		40,761.62		
Rhode Island				115,247.47		69,940.14		
South Carolina				451,468.54	41,952.35	584,380.15		
South Dakota	25,800.38	88.40		1,107,540.97	968,341.94	6,878,451.66		
Tennessee	11,393.08	113.79		1,148,681.79	1,103,637.72	11,998,001.73	1,169.61	
First Texas	14.40	.52		140,897.45	112,877.28	1,367,502.22		
Second Texas	6,460.87	1.00		72,431.71		7,053.57		
Utah		1.56		544,394.64	36.30	544,694.89	89,452.65	10.48
Vermont		176.59		1,047,937.54	1,742.38	820,252.83		
Virginia	3,628.50		17.55	258,028.03	104,595.31	475,708.50	1.06	
Washington	5,163.68			1,415,176.81	220,776.44	1,325,142.35	97,654.78	4,279.69
West Virginia		7.82		71,977.34		600,259.94		
Wisconsin								
Wyoming								
Total	20,373,527.57	453,881.16	7,867,223.97	79,465,935.64	80,886,921.61	478,637,625.15	132,333,606.49	23,950,446.60

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

Alaska	\$509,076.01	\$33,094.32	\$3,680.82	\$6,491,770.52	\$9,439,532.05	\$59,116,399.49	\$306,545.04	\$2.64
California	18,677.73	179.17	22.49	461,804.03		59,203.24		
District of Columbia	613,602.63	6,622.84	823,943.27	5,298,624.21	7,346,871.83	36,923,581.51	596,167.72	44,439.29
Illinois	60,126.82	1.68	56.16	631,882.62	1,023,370.12	2,881,637.23	37,842.25	1,008,413.36
Maryland	109,210.04	340.38	669.89	1,208,644.38	1,466,965.38	2,881,637.23	16,054.65	5,759,399.89
Missouri	10,332.53		3,664.86	1,527,776.14	548,221.56	942,445.57	33,148,778.68	17,446,060.51
New Jersey	17,191,480.80	189,591.21	171,783.82	31,763,729.11	25,837,967.87	157,427,304.60	85,044,951.91	1,309,297.14
New York	117,391.74	1,031.49	5,748,780.70	8,175,133.60	3,285,154.79	70,913,918.36	2,908,908.56	1,169.61
Ohio	667,950.61	176.13	114.31	3,497,184.47	18,336,927.94	18,876,453.89	89,452.65	10.48
Pennsylvania		11,407.48	17.55	2,256,222.76	2,069,979.66	820,252.83		
Texas	3,628.50			1,047,937.54	1,742.38			
Washington								
Puerto Rico								

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

Districts	Manufacturers' excise taxes—Continued								
	Sporting goods, 10 percent	Photographic apparatus and films, 15 and 25 percent	Firearms, shells, and cartridges, 11 percent	Pistols and revolvers, 11 percent	Musical instruments, 10 percent	Tax on luggage, 10 percent †	Electric, gas, and oil appliances, 10 percent	Business and store machines, 10 percent	Phonograph records, 10 percent
Alabama	\$13,135.11				\$3,598.66		\$8,087.73		
Arizona							979.80		\$7.50
Arkansas	55,913.30								
First California	50,679.17	\$3,833.27	\$51,493.33	\$2,561.55	310,439.11		2,605,259.59	\$1,219,097.20	18,275.50
Sixth California	606,728.43	710,202.22	4,374.79		127,627.83		3,915,731.38	280,627.10	1,447,789.87
Colorado	99,670.03	127,361.11	143.53		5,810.28		59,153.22		
Connecticut	918,554.49	428,381.73	7,553,680.08	514,261.51	66,613.19		8,443,458.17	1,460,591.36	1,861,917.49
Delaware	6,248.18	1,484,895.93					25.00		
Florida	39,590.16		1.00				29,615.46		4.28
Georgia	79,164.38		2,070.13		766.07		163,849.94		
Hawaii	196.91	307.28	64.09		4,847.65			38,726.99	6,285.49
Idaho	11,174.59	264.17	47.68						
First Illinois	3,495,022.02	4,214,050.53	12,215.02		2,817,021.26		14,915,228.55	2,241,401.84	563,794.37
Eighth Illinois	626,801.51	29.41	1,132,060.23		9,482.05		717,287.45	19,176.44	
Indiana	759,960.26	105,129.44			923,454.48		5,325,020.71	1,630.70	314,094.76
Iowa	201,579.00	7,678.81					45,281.43	7,797.55	
Kansas	78,000.67		333.87		10,935.59	\$162.82	456,343.49	611.27	3,137.48
Kentucky	394,485.37	1,411.31			3,027.28		363,153.36		20,542.16
Louisiana	5,206.63						9,375.39		
Maine	110,143.82		43.97				11,906.19		
Maryland	47,668.36	592.57	11,121.71		132,769.39		502,336.88	10,728.06	4,196.48
Massachusetts	2,382,643.12	829,131.11	257,490.95	333,416.22	161,907.92		2,760,601.68	301,629.34	5,152.37
Michigan	1,687,962.17	1,589,340.88	11,468.18	2,088.20	483,574.18		9,022,725.02	2,955,093.61	17,128.15
Minnesota	170,285.88	387,798.94	701,588.42		10,575.53		469,633.78	3,012.19	3,198.44
Mississippi	3,060.95		5.00				7.95		
First Missouri	437,375.63	153,694.84	833.00		37,594.47		4,264,270.57	32,097.99	1,101.12
Sixth Missouri	68,000.76	5,116.56	31.00				72,654.87		
Montana	2,594.78		257.77					1.77	
Nebbraska	139.66		31.83						
Nevada							88,245.24		
New Hampshire	52,740.83	40,730.24			1,074.68			62,893.97	
First New Jersey	182,250.11	4,427.36	191.91		1,804.02		26,640.24	87,404.11	408.21
Fifth New Jersey	198,210.64	270,150.66	20.99	514.14	90,796.12	13.23	571,166.15	1,224,457.65	102,051.18
New Mexico			161.62				112.04		
First New York	930,289.70	2,049,371.55	11.88		100,910.72		2,242,126.73	182,107.95	106,655.92
Second New York	104,085.55	475,980.30	4.95	3,596.49	210,467.84		222,315.66	281,332.52	17,618.77
Third New York	370,188.50	1,158,254.23	7,130.01	259.69	795,226.38		1,138,919.48	13,169,647.56	2,769,819.81
Fourteenth New York	414,331.90	333,398.24	1,058.30		419,574.33		98,183.80	56,932.55	1,755.07
Twenty-first New York	562,864.63	3,599,310.91	1,310,841.38				213,393.29	1,255,390.89	2,452.52
Twenty-eighth New York	321,211.21	24,284,258.74			1,800,008.11		997,912.34	4,143,132.90	

North Carolina							44,889.26		
North Dakota							8.48		
First Ohio	921,790.99	59,502.43			851,420.66		4,507,128.12	2,076,408.60	130,792.54
Tenth Ohio	137,691.94						1,540,600.68		
Eleventh Ohio	54,421.94	273,896.18	2,595.05		14,451.46		345,926.48	16,973.03	
Eighteenth Ohio	812,729.64	1,131,967.48	456.68		142,847.69		5,213,707.79	1,320,978.20	3,595.36
Oklahoma	9,109.67		45.70				2,084.82		311.60
Oregon	26,214.21	66.18			398.55		332,195.18		
First Pennsylvania	827,944.05	63,016.57	422.98		727,613.86		3,575,720.28	66,268.28	23,663.13
Twelfth Pennsylvania	14,082.21		2.34		21,464.47		69,548.32	1,478.39	750.84
Twenty-third Pennsylvania	159,294.71	74,668.68	7,868.38		2,752.64		4,264,011.76	2,871.02	122.93
Rhode Island	16,101.77	8,776.25	662.73		10,072.60			80,382.34	
South Carolina	7,864.89								
South Dakota		137.00							
Tennessee	22,246.48	554.67	319.17		8,383.58		2,837,958.35		50,969.11
First Texas	23,669.81	9,100.70	2,317.80		180.41	13.08	5,198.11	4,168.73	45,396.95
Second Texas	93,716.86	58.95	834.67	1,079.44			56,628.79		6,792.94
Utah	343.55		183,900.54		46.74		1,355.21		
Vermont	41,027.86				130,392.93		93,726.68	351.09	
Virginia	9,917.94		21				6,926.11	143.54	28.42
Washington	67,990.99	2,309.98	18,431.08	136.20	4,067.70		581,357.27	6,115.30	
West Virginia	19,977.69		53.44				76,566.38		
Wisconsin	193,526.29	46,216.54			128,442.49		4,552,106.81	115,479.13	2,104.34
Wyoming	1,227.09								
Total	18,827,947.98	43,935,373.95	11,276,687.37	857,913.44	10,572,682.91	189.13	87,887,612.46	32,707,141.16	7,531,905.10

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

Alaska									
California	\$657,407.60	\$714,035.49	\$55,668.12	\$2,561.55	\$438,066.94		\$6,520,990.97	\$1,499,724.30	\$1,466,065.37
District of Columbia	339.50	103.61	4,247.64		1,602.89		368.97	10,647.18	3,731.45
Illinois	4,121,828.53	4,214,079.94	1,144,276.25		2,826,503.31		15,632,516.00	2,260,578.28	563,794.37
Maryland	47,328.86	488.96	6,874.07		131,166.50		501,967.91	80.88	465.03
Missouri	505,376.39	158,811.40	864.00		37,694.47		4,336,925.44	32,097.99	1,101.12
New Jersey	350,460.75	274,578.02	212.90	514.14	92,660.14	\$13.23	597,826.39	1,291,861.76	102,459.36
New York	2,702,921.49	31,900,573.97	1,319,046.52	3,856.18	3,326,367.38		4,912,851.30	19,088,544.37	2,898,302.09
Ohio	1,926,634.51	1,465,366.09	3,051.73		1,008,719.80		11,607,363.07	3,414,359.83	134,387.90
Pennsylvania	1,001,320.97	137,685.25	8,293.70		751,830.97		7,909,280.36	70,617.69	24,536.90
Texas	117,386.66	9,159.65	3,152.47	1,079.44	8,563.99	13.08	60,821.90	4,168.73	62,189.89
Washington	67,990.99	2,309.98	18,431.08	136.20	4,067.70		581,357.27	6,115.30	
Puerto Rico									

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

Districts	Manufacturers' excise taxes— Continued		Retailers' excise taxes				Firearms transfer and occupational taxes	
	Electric light bulbs, 20 percent	Total manufac- turers' excise taxes	Tax on jew- elry, 20 percent	Tsx on furs, 20 percent	Tax on toilet goods, 20 percent	Tax on lug- gage, 20 percent	Machine guns, silencers, etc.	
							Sales or transfers, \$200 each	Importers' or manufac- turers' spe- cial tax, \$500
Alabama		\$1,529,545.86	\$2,190,200.48	\$248,760.46	\$785,153.23	\$589,223.68		
Arizona		384,371.41	879,064.41	39,632.06	358,613.94	223,400.36		
Arkansas		2,110,221.71	1,050,632.63	99,529.98	513,901.01	341,394.08		
First California	\$1,486.53	42,979,752.61	9,790,700.17	2,140,893.69	4,116,531.91	2,964,810.12		
Sixth California	5,299.43	52,199,187.87	11,128,060.56	2,125,978.03	5,374,448.14	3,408,691.23		
Colorado	3,405.41	3,980,097.32	1,972,463.82	733,136.64	941,628.76	591,342.72		
Connecticut		34,948,838.26	3,172,686.34	1,278,956.14	800,235.16	805,601.39	\$31.00	
Delaware	49.98	1,830,619.08	379,710.61	92,959.89	122,457.83	96,750.36		\$1,000.00
Florida	301.72	4,089,688.77	3,432,344.81	162,949.23	1,125,780.58	1,072,554.80		
Georgia	291.32	2,442,055.22	3,582,742.97	369,909.57	1,261,072.81	1,188,641.33		
Hawaii		387,440.98	918,379.68	1,364.74	259,340.67	116,891.36		
Idaho	52.09	499,249.09	604,209.70	158,657.71	276,664.89	260,064.48		
First Illinois	168,325.27	124,221,476.43	17,678,638.46	9,296,675.12	6,847,213.07	8,273,120.06		
Eighth Illinois	1,590.59	5,980,648.83	2,376,217.47	455,194.64	1,637,855.88	1,433,122.76		
Indiana	4,519.90	39,700,208.96	5,156,935.21	1,132,607.87	1,637,855.88	1,433,122.76		
Iowa	910.46	4,241,986.71	2,531,116.78	888,201.35	1,019,873.32	749,277.92		
Kansas	348.91	9,620,898.39	2,008,570.46	327,404.51	782,427.85	473,341.27		
Kentucky	1,055.17	14,469,842.38	1,985,890.48	333,763.48	308,243.05	557,959.37		
Louisiana		7,579,897.90	2,720,349.15	308,243.05	936,873.71	859,904.75	510.00	
Maine		20,866,159.46	735,967.19	5,784,341.97	289,638.77	184,019.19		
Maryland	5,039.43	20,680,432.41	8,781,205.99	4,757,598.14	2,100,197.33	2,055,098.33		
Massachusetts	1,285,877.10	35,866,930.78	8,831,201.73	2,937,575.05	4,683,505.53	2,856,189.11		
Michigan	2,077.69	17,963,056.96	4,179,328.26	1,979,155.54	1,570,764.76	2,987,321.79	33.34	1,000.00
Minnesota	2,195.76	2,835,763.78	903,875.41	78,982.69	412,638.65	1,524,156.45		
Mississippi	19.40	14,059,091.03	3,315,801.85	1,130,816.42	1,277,061.43	288,574.07		
First Missouri	20,265.95	3,778,283.12	1,419,930.92	928,380.22	2,827,711.76	3,085,026.77		
Sixth Missouri	135.22	519,791.39	596,246.24	245,118.10	236,006.47	146,511.64		
Montana	683.66	1,680,149.91	1,470,653.69	470,116.11	624,876.85	431,003.98		
Nevada	1,263.62	148,472.43	286,508.87	11,296.76	117,993.03	76,263.63		
New Hampshire	23.39	619,477.54	393,332.73	132,304.47	134,048.82	450,399.32		
First New Jersey	18.93	10,369,500.78	1,598,476.42	579,546.54	1,672,744.72	1,224,867.29		
Fifth New Jersey	80.94	9,098,329.22	3,844,537.42	1,672,744.72	1,294,724.87	96,221.40		
New Mexico	973,005.70	769,859.20	591,484.12	20,711.37	260,233.74	260,233.74		
First New York	194,726.72	11,036,925.27	3,200,859.94	1,917,110.29	1,851,680.09	1,407,373.15		

Second New York	727,750.73	117,789,921.00	5,575,882.14	1,435,518.41	3,457,043.60	3,338,402.02		
Third New York	14,641.74	142,103,423.53	19,189,748.05	18,440,353.39	11,776,069.89	13,028,940.99		
Fourteenth New York	25,512.80	2,663,152.27	2,482,386.96	1,151,769.92	1,140,557.96	954,218.21		
Twenty-first New York	66	13,502,756.81	2,553,133.06	732,093.89	1,210,133.87	549,506.60		
Twenty-eighth New York	5,041.95	41,975,200.11	3,188,839.50	1,405,441.63	1,289,436.23	966,371.41		
North Carolina	348.67	1,718,109.75	3,092,591.30	339,365.60	1,163,618.78	809,192.17		
North Dakota		130,502.82	572,725.23	261,442.53	226,380.59	128,642.72		
First Ohio	2,376.75	31,743,617.02	3,217,243.85	859,571.55	1,342,141.70	1,204,402.69		
Tenth Ohio	23,433.08	20,733,356.63	1,712,893.74	428,934.31	496,718.28	482,768.61		
Eleventh Ohio	557.91	3,914,056.87	1,613,698.83	380,344.63	571,771.49	740,617.42		
Eighteenth Ohio	15,879,090.24	150,270,343.99	5,724,476.12	1,755,589.32	2,263,217.30	1,909,494.36		
Oklahoma		57,276,930.79	2,030,263.48	303,244.26	991,745.54	714,153.94		
Oregon	14,839.48	1,948,962.90	2,124,784.74	370,930.70	1,081,828.75	551,832.66		
First Pennsylvania	5,110.25	75,903,663.57	7,458,551.82	3,600,284.25	2,432,698.38	2,392,032.43		
Twelfth Pennsylvania	24,481.81	532,070.21	1,528,754.59	556,117.86	476,972.08	470,373.24		
Twenty-third Pennsylvania	5,517,041.20	68,857,074.72	7,199,305.85	1,611,281.52	1,863,963.65	1,747,801.13	600.00	
Rhode Island		1,277,314.71	1,182,553.20	575,731.20	323,079.35	400,371.40		
South Carolina		362,381.63	1,220,549.33	87,223.66	431,784.39	254,487.21		
South Dakota		291,105.04	577,320.27	184,865.01	211,265.82	120,827.97		
Tennessee		4,016,297.90	3,276,288.82	514,108.97	1,268,319.93	960,935.46		
First Texas		9,223,621.67	3,690,667.73	566,038.82	2,537,053.66	1,605,276.82		
Second Texas	2,115.52	16,061,279.56	5,407,748.89	667,577.17	1,812,984.14	1,579,634.18		
Utah	262.55	2,081,876.09	941,500.43	283,729.04	339,615.32	180,779.27		
Vermont		494,999.54	254,007.81	65,850.92	79,747.93	56,405.22		
Virginia		2,770,809.77	3,189,978.56	578,055.74	1,069,950.66	590,654.93		
Washington	18,672.99	3,447,527.42	3,846,052.00	735,617.98	1,316,900.26	849,971.16		
West Virginia	18.38	1,222,827.48	1,620,800.24	307,448.56	658,352.22	475,429.87		
Wisconsin	1,060.39	22,329,316.23	3,692,806.11	1,649,721.78	1,189,016.40	1,093,298.45		
Wyoming		706,822.12	341,029.61	40,605.09	137,570.29	68,444.33		
Total	24,935,505.39	1,649,234,052.56	217,899,249.20	79,539,152.40	91,852,012.92	80,632,323.81	1,174.34	2,208.34

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

Alaska		\$31,993.48	\$161,371.23	\$24,374.75	\$44,418.59	\$26,601.72		
California	\$8,704.84	94,875,940.48	20,918,760.73	4,266,871.72	9,490,979.45	6,373,601.35	\$31.00	
District of Columbia		492,484.07	2,379,217.11	1,097,497.33	1,018,511.98	996,740.77		
Illinois	169,915.86	130,211,125.25	20,054,855.93	9,751,969.76	7,519,888.80	8,891,647.69		
Maryland	5,089.43	20,408,685.39	3,411,124.88	1,206,884.01	1,081,685.35	1,058,357.56		
Missouri	20,421.17	17,817,374.15	4,735,732.77	2,059,196.64	4,104,773.18	4,019,617.07		
New Jersey	973,086.64	19,467,830.00	5,443,013.84	2,252,291.26	1,745,124.39	1,612,354.28		
New York	967,684.00	329,070,398.99	36,190,849.85	25,082,287.53	20,724,921.74	20,244,812.38		
Ohio	15,905,427.98	205,661,374.51	12,268,312.54	3,424,439.81	4,672,848.77	4,337,283.08		
Pennsylvania	5,546,653.26	145,282,808.50	16,186,612.26	5,767,683.63	4,773,534.11	4,610,206.80	600.00	
Texas	2,115.62	25,984,901.23	9,098,416.62	1,233,615.99	4,350,037.80	3,184,911.00		
Washington	18,672.99	3,415,533.94	3,984,680.77	711,243.23	1,272,481.67	823,369.44		
Puerto Rico								

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

Districts	Firearms transfer and occupational taxes—Continued					Coconut and other vegetable oils processed		
	Machine guns, silencers, etc.—Continued		Certain short 2-barrel guns			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
	Dealers' special tax, \$200	Pawnbrokers' special tax, \$300	Sale or transfer, \$1 each	Importers' or manufacturers' special tax, \$25	Dealers' special tax, \$1			
Alabama								
Arizona					\$1.00			
Arkansas					7.46			\$50.07
First California					.84			
Sixth California	\$2,250.00		\$3.00		1.00			
Colorado			2.00					
Connecticut	400.00					\$63.06		
Delaware								
Florida	50.00	\$375.44	3.00					3.75
Georgia			1.00		.84			
Hawaii								
Idaho			1.00					
First Illinois			1.00			2,133.63		
Eighth Illinois						14.10		
Indiana			5.00			24.00		
Iowa			9.00		15.08			
Kansas			2.00		13.10			
Kentucky								
Louisiana								
Maine	3.00	6.00	2.00					
Maryland			38.00					
Massachusetts			398.48			45.33		
Michigan	702.96		55.00	\$25.00	18.77	718.71		
Minnesota			3.00		2.00			
Mississippi								
First Missouri								
Sixth Missouri								
Montana			1.00					
Nebraska			15.00		2.90			
Nevada								
New Hampshire								
First New Jersey					.92			
Fifth New Jersey						6,393.42		
New Mexico					2.69			
First New York						25.71	\$9.19	363.81
Second New York	250.00					74.28		

Third New York	200.00		166.67			2,797.68		
Fourteenth New York								
Twenty-first New York	250.00		.59			8,357.34		
Twenty-eighth New York			7.00		2.00			
North Carolina					27.19			
North Dakota					3.00			
First Ohio			1.00			18,546.87	.57	
Fifth Ohio			4.00		1.00			
Eleventh Ohio					2.47	73,353.99		
Eighteenth Ohio								
Oklahoma			4.00		4.50			
Oregon			1.00		2.00	1,541.10		
First Pennsylvania								
Twelfth Pennsylvania								
Twenty-third Pennsylvania	200.00		1.00			1,242.61		
Rhode Island	200.00							
South Carolina								
South Dakota			1.00		1.78			
Tennessee								
First Texas			1.00		2.85			
Second Texas			202.00		1.00			
Utah								
Vermont								
Virginia			3.25		2.84			
Washington			4.00		12.44			
West Virginia								
Wisconsin						251.10		
Wyoming								
Total	4,505.05	381.44	935.97	25.00	129.57	115,583.13	9.76	417.63

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

Alaska			\$3.00		\$8.30			\$50.07
California	\$2,250.00							
District of Columbia			1.00			\$2,147.73		
Illinois			38.00					
Maryland								
Missouri								
New Jersey					.92	6,393.42		
New York	700.00		167.26		2.00	11,255.01	\$9.19	363.81
Ohio			5.00		3.47	91,900.86	.57	
Pennsylvania	200.00		2.00		2.00	2,783.91		
Texas			203.00		3.85			
Washington			4.00		12.44			
Puerto Rico								

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

Districts	Coconut and other vegetable oils processed—Continued					Admissions		
	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 United States possessions, per pound, 3 cents	Total coconut and other vegetable oils processed	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 percent	Leases of boxes or seats, of the amount for which similar accommodations are sold, 20 percent
Alabama.....						\$3, 148, 950.54		\$942.40
Arizona.....						1, 422, 853.94		
Arkansas.....						1, 358, 104.54		
First California.....	\$6, 649.67		\$211, 006.04	\$4, 943.31	\$222, 649.09	13, 920, 110.88	\$9, 404.86	13, 204.00
Sixth California.....	931.21		1, 180, 374.40	13, 174.01	1, 194, 479.62	23, 618, 799.19	98, 473.09	2, 824.25
Colorado.....			514.80		514.80	4, 224, 116.31		
Connecticut.....	4, 553.28		2, 706.09		7, 322.34	3, 248, 320.76	2, 597.69	48.20
Delaware.....	5, 608.38		627, 150.30		632, 758.68	571, 052.73		5, 036.50
Florida.....					3.75	3, 537, 792.95		
Georgia.....			1, 828.20		1, 828.20	5, 290, 932.64	226.26	2, 212.87
Hawaii.....	2, 524.98			800.16	3, 325.14	2, 062, 036.35		
Idaho.....						1, 063, 571.82		
First Illinois.....	109, 316.76	\$36.96	551, 114.16		662, 601.51	22, 928, 699.16	67, 802.12	34, 357.44
Eighth Illinois.....					14.10	3, 808, 478.08	222.43	4, 454.36
Indiana.....			6, 508.65		6, 532.65	7, 522, 888.74		
Iowa.....	13, 071.66		92, 157.14		105, 228.80	4, 884, 181.69		305.00
Kansas.....						2, 464, 325.27		12, 474.68
Kentucky.....						3, 432, 615.40		
Louisiana.....			485, 073.90		485, 073.90	4, 363, 470.43		
Maine.....						1, 275, 296.29		
Maryland.....			492.09		492.09	7, 618, 301.33	4, 912.00	14, 520.78
Massachusetts.....	298.86		3, 549, 922.35	350.13	3, 550, 616.67	15, 363, 936.45	29, 916.33	14, 319.45
Michigan.....	1, 248.43		3, 927.60		5, 894.74	14, 131, 230.92	5, 925.35	7, 563.12
Minnesota.....		2, 714.10	3, 204.54		6, 918.64	6, 899, 077.76		
Mississippi.....						1, 178, 094.92		
First Missouri.....						4, 801, 911.00		
Sixth Missouri.....	137, 318.10				137, 318.10	4, 288, 160.50		
Montana.....						987, 545.61		
Nebraska.....			69, 575.13		69, 575.13	2, 619, 563.53	120.62	
Nevada.....						472, 048.17		
New Hampshire.....						1, 289, 682.71		
First New Jersey.....				499.08	499.08	3, 791, 327.39		724.99
Fifth New Jersey.....	1, 749, 361.63		3, 314, 721.16		5, 070, 476.21	4, 956, 629.14	6, 315.98	188.83
New Mexico.....						4, 726, 482.98		
First New York.....	4, 975.93		5, 605.55	6, 724.32	17, 704.56	9, 349, 455.42	7, 609.56	6, 370.44
Second New York.....	1, 950.85		10, 640.67		12, 665.80	1, 497, 721.90	596.10	
Third New York.....			449, 805.08	68.07	452, 670.83	65, 869, 157.92	472, 548.93	

Fourteenth New York.....				5, 351.36	5, 351.36	8, 657, 540.16		4.37
Twenty-first New York.....			528.09		3, 885.43	2, 602, 166.53		
Twenty-eighth New York.....	4, 246.76		665, 572.32		669, 819.03	4, 916, 074.29		
North Carolina.....			125.04		125.04	5, 622, 841.67		2, 348.67
North Dakota.....						751, 162.27		
First Ohio.....	51, 686.02		10, 687, 607.11	114, 753.45	10, 872, 594.02	3, 892, 865.36	611.22	292.88
Tenth Ohio.....						1, 797, 442.86	7, 958.16	18, 298.38
Eleventh Ohio.....			186, 917.70		186, 917.70	2, 514, 133.67		
Eighteenth Ohio.....	102, 178.93		944, 980.02	5, 614.41	1, 126, 127.40	7, 637, 588.98	42.51	
Oklahoma.....						4, 344, 221.80		
Oregon.....			51, 628.35		51, 628.35	3, 054, 161.82		
First Pennsylvania.....	2, 661.18		46, 597.89		49, 770.17	10, 044, 453.69	31, 073.97	6, 484.44
Twelfth Pennsylvania.....						3, 740, 703.53		
Twenty-third Pennsylvania.....	619.86		11, 031.08	123.96	13, 087.71	7, 021, 696.08	132.36	16, 559.43
Rhode Island.....	168.00		607.50		775.50	1, 666, 428.27	2, 318.59	9, 039.36
South Carolina.....						2, 333, 661.42		
South Dakota.....						1, 037, 124.26		
Tennessee.....			32, 941.20		32, 941.20	5, 465, 141.99		
First Texas.....			29, 654.60	222.00	29, 876.60	4, 991, 453.25	11.60	3, 322.63
Second Texas.....	5, 041.35				5, 041.35	11, 271, 048.72	1, 783.24	17, 282.96
Utah.....						1, 949, 402.36		
Vermont.....						828, 209.13		836.26
Virginia.....						5, 743, 090.41		281.20
Washington.....			2, 276.15		2, 276.15	6, 841, 861.47		
West Virginia.....						2, 720, 639.25		
Wisconsin.....			2, 705.99		2, 958.09	6, 386, 474.69		2, 303.80
Wyoming.....						492, 033.25		
Total.....	2, 204, 411.94	2, 751.06	23, 228, 521.80	152, 624.26	25, 704, 319.58	383, 626, 813.61	750, 603.37	196, 601.69

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

Alaska.....						\$256, 103.61		
California.....	\$7, 580.88		\$1, 391, 380.44	\$18, 117.32	\$1, 417, 128.71	37, 638, 910.07	\$107, 877.96	\$16, 028.25
District of Columbia.....						2, 460, 652.74	2, 572.38	959.88
Illinois.....	109, 316.76	\$36.96	551, 114.16		662, 615.61	26, 735, 177.24	68, 024.55	38, 311.80
Maryland.....			492.09		492.09	5, 157, 648.59	2, 339.62	13, 560.90
Missouri.....	137, 318.10				137, 318.10	9, 090, 071.50		
New Jersey.....	1, 749, 361.63		3, 314, 721.16	499.08	5, 070, 975.29	8, 748, 456.53	6, 315.98	918.82
New York.....	11, 173.59		1, 132, 151.71	12, 143.75	1, 167, 097.06	92, 892, 116.22	490, 754.59	6, 374.81
Ohio.....	153, 885.00		11, 319, 504.83	120, 367.86	12, 185, 639.12	16, 842, 030.87	8, 611.59	13, 591.26
Pennsylvania.....	3, 281.04		56, 648.97	123.96	62, 837.88	20, 806, 753.35	31, 206.83	23, 043.57
Texas.....	5, 041.35		29, 654.60	222.00	34, 917.95	16, 262, 501.97	1, 794.74	20, 605.59
Washington.....			2, 276.15		2, 276.15	6, 085, 757.86		
Puerto Rico.....								

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

Districts	Admissions—Continued				Miscellaneous taxes			
	Roof gardens, cabarets, etc., 20 percent of total paid for admissions, services, etc.	Admission sold by proprietors in excess of established price, 56 percent of such excess	Total admissions taxes	Club dues and initiation fees, 20 percent	Sugar, per pound, approximately 3/4 cent	Telegraph, telephone, cable, and radio messages	Leased wires, 25 percent	Local telephone service, 15 percent
Alabama	\$175,881.00		\$3,325,773.94	\$213,381.64		\$273,467.66	\$6,503.98	\$103,707.44
Arizona	528,698.90		1,949,552.84	106,820.18		56,794.69	921.33	10,943.27
Arkansas	105,571.33		1,663,675.87	85,931.08		198,376.11	6,326.32	60,001.98
First California	3,215,347.03	\$2,247.09	17,160,313.86	974,536.58	\$10,183,647.05	23,503,036.95	1,052,093.70	21,379,582.98
Sixth California	5,371,482.84		29,091,679.37	1,378,085.62	136,702.70	2,884,553.76	223,445.17	1,423,807.37
Colorado	526,097.88		4,750,214.19	236,775.84	7,463,827.46	5,145,284.09	633,781.18	5,089,277.29
Connecticut	546,881.02		3,798,347.67	630,922.40		3,780,321.53	143,020.50	3,253,177.08
Delaware	57,786.04		633,875.27	89,662.47		2,261.97	9.45	658.82
Florida	1,631,678.59		10,169,471.54	491,149.23	55,799.15	2,164,589.33		
Georgia	385,379.50		5,678,751.27	337,044.26	3,671,051.22	20,307,363.46	380,077.85	12,701,134.86
Hawaii	252,869.67		2,314,906.02	106,504.26	55,199.23	342,358.79	220,147.59	377,170.81
Idaho	188,509.66		1,252,681.38	32,334.21	82,492.04	43,929.14	497.98	25,573.32
First Illinois	4,301,912.57	35,807.29	27,366,578.58	2,183,023.56		15,965,346.09	4,014,784.41	16,252,653.73
Eighth Illinois	782,839.94	10,461.15	4,606,455.96	248,703.63	1.37	798,728.96	39,308.12	561,983.55
Indiana	346,392.46		7,889,191.20	389,617.22	77,131.80	5,354,943.23	172,166.83	4,856,896.25
Iowa	603,694.85		5,488,181.54	246,584.25		810,217.66	16,971.06	857,945.58
Kansas	233,003.71		2,710,303.66	150,778.30	84,999.38	907,231.08	12,441.28	798,127.66
Kentucky	660,898.21		4,093,511.61	233,774.81		220,569.06	47,369.63	348,341.38
Louisiana	945,044.23		5,808,514.66	252,519.70	7,996,990.23	100,381.37	49,412.01	78,879.22
Maine	153,812.93		1,429,109.22	82,291.76		106,610.30	5,034.11	65,007.45
Maryland	1,718,533.41		9,356,267.52	716,048.99	2,168,895.42	4,600,943.40	194,365.99	5,246,564.46
Massachusetts	2,180,859.67		17,568,781.90	829,393.28	2,768,317.78	11,406,144.22	447,630.37	12,712,692.64
Michigan	2,784,628.20	344,883.21	17,254,230.80	1,354,835.99	1,592,889.61	7,670,264.91	464,110.84	10,158,974.53
Minnesota	882,892.72		7,781,970.48	447,716.44		567,067.84	54,987.67	606,199.09
Mississippi	86,036.89		1,294,131.81	69,313.38		47,519.57	89.72	9,228.13
First Missouri	801,971.33		5,603,882.33	469,531.12		19,493,662.78	456,500.90	14,132,486.91
Sixth Missouri	1,498,388.98	14,306.17	5,710,855.65	197,628.63	9,454.19	361,084.12		136,879.81
Montana	248,767.73		1,236,313.34	32,506.01		74,531.83		36,676.34
Nebraska	277,333.93		2,897,018.08	141,182.77		7,729,201.82	189,441.54	7,286,778.26
Nevada	458,473.16		980,521.33	7,089.20		215,875.74	260.35	70,410.42
New Hampshire	15,569.97		1,305,131.68	39,755.80		30,417.16		18,533.88
First New Jersey	978,535.06		4,769,087.44	234,993.06		7,693.69		2,411.61
Fifth New Jersey	1,256,209.94		6,219,343.89	661,885.34		7,466,482.98	419,276.73	7,692,026.55
New Mexico	275,108.38		1,001,691.86	31,925.92		39,215.82		9,800.90
First New York	1,317,576.13	6,400.21	10,487,110.76	1,156,953.89	1,682,649.14	21,621.43	50,380.99	1,776.41
Second New York	647,516.98		2,145,834.98	325,231.00	17,775,709.91	66,717,018.20	7,559,754.25	30,454,749.24
Third New York	5,940,914.34		72,282,621.19	1,420,326.34		344.84		123.25
Fourteenth New York	905,405.85		9,562,950.38	1,145,180.13	1,860,709.90	442,906.55	53,063.25	286,209.06

Twenty-first New York	384,521.57		2,986,688.10	185,166.75		238,429.13		157,223.06
Twentieth-eighth New York	896,720.21		5,812,794.50	465,213.37		982,701.78	19,889.11	1,075,515.69
North Carolina	88,252.21		5,713,442.55	279,001.78		1,544,060.01	10,791.62	682,510.56
North Dakota	25,817.91		806,980.18	14,039.06		131,968.28		98,646.37
First Ohio	440,964.89		4,334,734.35	365,180.63		1,514,778.48	259,569.93	1,726,576.98
Tenth Ohio	417,390.80		2,241,090.20	157,714.18	55,311.36	806,559.39	58,078.77	603,483.38
Eleventh Ohio	340,077.72		2,854,211.39	178,924.01		629,805.97	45,674.79	499,569.10
Eighteenth Ohio	1,019,073.65		8,656,705.14	743,926.24		8,465,467.87	651,710.29	9,656,643.83
Oklahoma	151,288.43		4,495,510.23	272,257.01		193,597.51	37,111.68	89,898.61
Oregon	402,372.09		3,456,523.91	247,960.59		305,640.72	7,989.88	134,796.90
First Pennsylvania	803,133.40	29,132.33	10,914,327.83	969,924.76	7,194,993.32	13,059,799.02	526,857.03	12,403,072.53
Twelfth Pennsylvania	106,297.48		3,906,971.06	155,276.53		257,242.27	5,607.28	161,758.58
Twenty-third Pennsylvania	922,715.49		7,961,003.86	665,447.13		1,003,318.00	132,033.95	752,098.59
Rhode Island	318,199.91	5,646.63	2,000,620.76	183,798.90			15,728.29	
South Carolina	20,311.75		2,353,973.17	104,366.54		322,664.28	3,785.61	137,840.90
South Dakota	56,015.88		1,093,140.14	13,742.55		699,225.90	6,080.57	462,226.23
Tennessee	230,913.49		5,696,055.48	292,018.39		461,674.81	47,440.56	216,328.96
First Texas	1,033,681.55	4,892.97	6,083,361.90	492,239.82	2,478,597.06	277,296.62	11,575.77	102,458.22
Second Texas	669,877.59	69,994.70	12,029,987.21	526,898.83		2,009,127.35	67,056.56	924,027.66
Utah	80,030.30		2,029,432.68	98,420.32	3,805,164.35	29,774.36	8,237.64	12,425.54
Vermont	27,941.90	2,703.61	667,690.90	23,429.84		51,820.60	465.09	37,162.07
Virginia	218,680.34	86.85	5,962,138.80	343,903.95		5,462,388.10	10,474.28	24,601.67
Washington	603,700.96		6,945,562.43	466,922.83		1,068,795.24	46,259.44	708,743.36
West Virginia	143,950.85	98.64	2,869,688.74	118,820.14		1,769,716.47	26,823.96	1,204,143.31
Wisconsin	697,074.39	19.60	7,085,872.48	373,479.25	146,300.09	4,651,817.40	104,014.77	4,678,676.78
Wyoming	159,318.03		641,351.23	9,061.31		27,040.68		10,122.17
Total	53,527,145.22	526,680.45	438,627,844.34	25,499,192.75	71,246,833.76	255,711,272.43	19,543,879.16	193,620,911.11

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

Alaska	\$119,982.61		\$376,066.22	\$1,301.87		\$32,097.21	\$1.80	\$59,160.10
California	8,586,829.87	\$2,247.09	46,251,898.23	2,352,622.10	\$10,320,349.75	26,387,590.71	1,275,528.87	22,803,390.35
District of Columbia	827,635.40		3,291,820.40	241,562.61		1,363,378.31	44,849.70	1,783,108.90
Illinois	5,084,752.51	46,268.44	31,973,034.54	2,431,727.19	1.37	16,764,075.05	4,054,692.63	16,814,587.28
Maryland	890,898.01		6,064,447.12	474,486.38	150,591.68	3,287,567.09	149,516.29	3,463,455.56
Missouri	2,210,360.31	14,306.17	11,314,737.98	667,159.75	9,454.19	19,854,746.90	456,500.90	14,289,366.72
New Jersey	2,232,745.00		10,988,431.33	896,878.40		7,474,178.68	420,729.99	7,694,437.76
New York	10,092,354.08	6,400.21	103,477,999.91	4,698,070.48	21,319,068.95	68,402,921.93	8,207,901.62	31,975,596.71
Ohio	2,217,507.06		18,086,741.08	1,445,745.06	55,311.36	11,416,611.71	1,015,033.78	12,576,273.24
Pennsylvania	1,892,166.37	29,132.33	22,782,302.75	1,780,648.42	7,194,993.32	14,320,359.29	664,498.26	13,306,929.70
Texas	1,753,559.14	74,887.67	18,113,349.11	1,019,138.65	2,478,597.06	2,286,423.87	78,632.33	1,026,485.88
Washington	483,738.35		6,969,496.21	465,620.96		1,036,696.03	46,257.64	644,583.26
Puerto Rico					2,018,303.74			

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

Districts	Miscellaneous taxes—Continued							Grand total all internal revenue taxes
	Transportation of oil by pipeline, 4½ percent	Leases of safe deposit boxes, 20 percent	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 percent	Transportation of property 3 percent of amount paid, except coal, which is 4 cents per ton	Other miscellaneous receipts (including old repealed taxes)	
Alabama		\$44,363.93	\$36,302.78	\$76,715.36	\$1,771,999.26	\$2,805,250.63	\$95.16	\$276,943,828.80
Arizona		30,833.78	20,582.83	135,584.10	133,584.34	275,439.20		83,813,697.58
Arkansas	\$60,617.86	28,862.64	40,832.11	128,677.20	206,718.91	356,767.43	386.71	121,751,193.14
First California	825,355.57	596,779.27	659,414.63	236,850.33	13,958,324.89	14,359,948.02	14,073.84	1,582,834,871.77
Sixth California	601,728.21	323,905.46	123,163.60	598,222.21	6,723,919.60	8,351,414.09	38,611.76	1,520,844,255.53
Colorado	4,173.55	84,263.60	35,012.16	200,704.73	1,782,498.52	2,605,090.29		291,848,648.61
Connecticut		159,491.06	55,520.76	145,674.39	8,282,947.65	5,025,539.26	4,943.41	664,939,280.31
Delaware	143.47	24,297.30	6,682.85	16,371.59	105,894.41	364,609.44		308,240,962.22
Florida		131,865.03	53,533.69	276,367.55	3,998,442.67	1,411,476.73	3,744.44	393,356,704.07
Georgia	530,837.36	61,787.57	59,016.29	233,482.45	2,006,310.64	2,072,278.41	648.32	439,033,999.90
Hawaii	13.18	11,629.19	25,345.67	66,265.60	739,776.30	357,165.12	4.70	108,177,886.66
Idaho		26,626.70	17,164.68	474,283.06	119,360.47	432,912.75		79,868,935.52
First Illinois	431,548.22	716,607.31	166,034.19	908,862.56	38,933,145.99	43,118,079.13	99,362.00	3,155,226,249.99
Eighth Illinois	36,162.63	131,110.25	85,561.31	750,098.50	322,406.26	1,864,520.54	1,104.58	630,589,120.86
Indiana	3,480.36	190,113.11	97,243.92	709,553.75	1,044,907.67	3,484,145.08	4,016.57	1,011,921,119.03
Iowa		158,963.41	83,702.88	492,664.93	225,199.35	1,864,104.09	40,265.76	446,799,961.77
Kansas	78,391.33	85,863.09	81,209.97	308,193.57	3,548,877.35	4,182,529.03	1,357.76	466,084,637.24
Kentucky	62,770.93	71,770.91	461,906.16	461,906.16	4,623,358.66	3,613,562.80	4,593.55	706,580,271.11
Louisiana	186,049.95	64,703.12	42,999.89	1,186,512.59	1,795,086.33	1,664,636.81	1,981.07	354,272,182.78
Maine	587.70	42,758.63	30,575.66	43,891.48	625,322.46	1,254,658.20	345.19	130,747,191.96
Maryland		177,654.14	60,645.00	528,511.01	11,287,621.66	15,716,052.56	8,416.53	1,148,315,806.58
Massachusetts	3,907.67	398,931.80	141,635.04	198,372.30	4,497,881.34	5,126,010.52	6,674.41	1,347,084,092.55
Michigan	84,210.82	313,913.55	195,975.38	261,558.98	3,442,024.51	10,689,895.57	1,955.69	2,252,280,551.65
Minnesota	2,403.14	167,667.20	60,488.44	159,119.59	8,304,284.81	13,543,650.65	.93	706,289,359.36
Mississippi	2,200.33	28,443.21	27,500.47	337,752.86	94,901.06	418,968.87	10.46	106,838,130.95
First Missouri	961.74	156,460.81	55,424.01	152,111.04	4,094,415.71	13,447,776.04	4.05	770,273,546.61
Sixth Missouri	528,182.55	78,203.93	54,290.96	107,449.96	6,882,826.41	2,967,521.52	5,406.60	344,719,956.73
Montana	12,489.17	39,209.64	12,615.80	461,263.51	2,044,984.07	410,892.92		85,184,256.65
Nebraska		76,727.51	46,705.00	175,307.46	6,330,788.43	7,128,027.93	447.90	323,448,438.69
Nevada		10,464.38	2,821.51	680,041.10	5,305,331.33	96,656.02		41,838,676.26
New Hampshire		28,066.81	20,935.15	43,064.30	90,634.32	229,471.39		85,443,959.62
First New Jersey	635.56	78,133.77	28,348.75	139,278.69	236,263.77	559,498.44	15,254.22	243,238,346.14
Fifth New Jersey		292,456.13	70,781.31	153,483.65	1,928,069.64	4,121,847.54	126.68	1,028,985,316.04
New Mexico	17,532.85	14,823.41	13,590.46	70,913.68	1,221,237.73	187,034.83	48.43	55,320,146.73
First New York	1,930.67	237,659.84	95,649.72	111,361.75	158,567.68	1,550,294.72	2,544.47	793,461,180.52
Second New York	1,594,431.77	779,415.86	11,168.04	10,007.99	2,376,447.68	10,819,259.92	5.00	2,503,147,194.42
Third New York	1,371,921.90	106,744.24	30,778.47	35,567.09	39,759,538.52	31,880,078.20	83,411.10	3,243,504,665.35
Fourteenth New York	153.36	208,774.72	76,347.89	165,784.23	611,740.48	2,086,858.03	425.55	604,418,019.44

Twenty-first New York		91,671.34	47,008.22	174,448.34	202,051.00	742,175.54		271,241,616.71
Twenty-eighth New York	17,142.98	139,663.06	55,435.06	841,114.67	258,438.49	1,234,325.00	1,690.13	559,801,148.04
North Carolina	4,435.87	57,180.84	74,497.69	103,049.27	3,145,694.66	4,037,269.65	111.37	1,238,661,994.31
North Dakota		21,020.84	21,002.83	93,006.85	80,386.96	138,188.01		69,240,059.12
First Ohio		97,288.90	41,077.96	201,899.42	565,088.58	939,862.75	26,706.64	688,827,558.94
Tenth Ohio	579,383.55	62,546.87	39,476.37	381,174.42	399,257.26	1,144,061.18		329,696,395.36
Eleventh Ohio	93.86	65,948.84	35,927.34	240,136.82	332,086.94	743,015.47	32.30	220,234,962.69
Eighteenth Ohio	336,828.51	208,489.23	98,093.79	467,818.78	6,999,827.74	12,458,002.03	963.76	1,418,048,182.53
Oklahoma	3,907,345.44	72,777.13	61,060.47	79,813.74	832,522.95	1,742,673.82	854.28	368,486,098.46
Oregon		124,358.89	32,857.29	685,929.17	576,720.96	2,603,807.44		316,843,555.88
First Pennsylvania	971,101.27	342,410.79	97,572.79	710,290.62	27,132,104.27	26,519,761.15	5,208.86	1,724,882,248.07
Twelfth Pennsylvania		74,340.73	36,744.17	319,395.86	469,412.63	2,075,725.49		295,167,814.19
Twenty-third Pennsylvania	1,440,533.79	240,920.45	104,745.53	536,392.50	832,997.92	6,050,954.92	3,685.27	1,202,739,236.63
Rhode Island		60,024.99	21,482.92	44,758.48	217,318.17	287,440.57	3,063.73	236,234,082.51
South Carolina	1,156.10	22,872.96	30,476.84	63,478.96	78,868.82	390,863.56		207,471,906.70
South Dakota		27,451.42	26,951.13	63,478.96	152,268.18	379,166.79	5.75	76,211,983.95
Tennessee	212.32	90,831.24	44,460.98	172,263.84	2,409,489.29	2,233,512.38	129.66	359,088,285.73
First Texas	3,825,883.94	360,244.66	88,531.08	597,335.72	2,868,962.83	7,216,426.67	92.14	687,810,206.72
Second Texas	1,083,166.20	28,621.36	17,432.04	118,930.70	8,044,413.28	6,481,450.08	5,948.69	597,312,838.40
Utah	144,582.52	16,675.83	10,459.51	39,904.53	109,044.83	687,954.04	317.96	92,246,133.71
Vermont		80,930.03	60,756.55	141,585.86	2,863,096.25	12,343,308.82		46,900,540.41
Virginia		284,603.36	42,229.57	1,442,161.60	2,806,244.32	2,497,752.21	5,771.13	768,646,376.87
Washington	1,992.04	47,731.89	93,441.39	279,027.94	2,434,687.85	2,544,784.67	603.46	533,126,028.37
West Virginia	5,562.41	189,702.12	145,080.57	933,788.68	412,867.44	563,270.66		286,727,119.73
Wisconsin	10,832.29	14,389.19	8,444.74	163,477.55	27,984.85	166,280.58		709,602,104.97
Wyoming								38,988,288.15
Total	18,773,045.00	9,081,102.94	4,085,677.01	19,270,940.65	246,323,047.56	317,203,134.25	396,269.15	41,864,542,295.40

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

Alaska		\$4,175.54	\$3,082.68	\$36,293.16	\$542,798.43	\$231,760.44	\$43.84	\$18,891,145.13
California	\$1,427,083.78	920,684.72	782,578.13	835,072.54	20,682,244.39	22,711,362.11	52,685.60	3,108,679,127.30
District of Columbia		68,557.52	7,895.50	20,456.27	5,195,782.18	5,778,167.96	4,482.17	394,273,739.46
Illinois	467,700.85	847,717.56	251,595.60	1,658,961.06	39,255,552.25	44,982,599.67	100,466.58	3,785,815,370.85
Maryland		109,096.62	52,749.50	508,055.74	6,091,539.48	9,937,884.60	3,934.36	751,955,910.30
Missouri	529,144.29	234,664.74	109,714.97	259,561.00	10,977,241.12	16,435,297.56	5,410.55	1,114,998,503.34
New Jersey	635.56	370,588.90	99,130.06	292,762.34	2,164,333.31	4,081,346.98	15,379.90	1,272,223,662.18
New York	2,985,680.68	1,583,929.06	316,388.00	838,284.07	43,366,783.75	48,312,991.41	88,076.25	2,665,707,099.42
Ohio	916,305.94	434,273.84	214,575.46	1,310,829.42	8,296,260.52	15,284,941.53	6,894.13	3,222,789,298.89
Pennsylvania	2,411,635.06	657,671.97	238,082.29	1,568,078.98	28,245,514.72	34,046,441.56	8,040.83	1,285,123,045.12
Texas	4,909,050.14	457,314.64	145,080.57	933,788.68	10,913,376.11	13,697,876.78	5,727.29	514,284,833.24
Washington	1,992.04	260,427.82	39,196.99	1,465,868.44	2,263,445.89	2,266,001.77		2,086,156.82
Puerto Rico								

TABLE 2.—Comparative internal revenue collections, fiscal years 1947 and 1948, by collection districts, States, and Territories 1

Collection districts	Location of collector's office	Individual income tax (including tax withheld by employers)			Corporation income and profits taxes			Total income and profits taxes		
		1947	1948	Percent of increase or decrease	1947	1948	Percent of increase or decrease	1947	1948	Percent of increase or decrease
Alabama	Birmingham	\$144,000,077.82	\$161,124,873.79	11.9	\$63,444,467.37	\$73,506,744.61	15.9	\$207,444,545.19	\$234,631,618.40	13.1
Arizona	Phoenix	54,956,590.52	59,176,124.72	7.7	10,091,142.50	12,762,694.87	26.5	65,047,733.02	71,938,819.59	10.6
Arkansas	Little Rock	70,997,907.57	75,800,839.73	6.6	21,526,335.51	28,376,634.21	21.8	92,524,143.03	104,176,873.94	12.6
California	San Francisco	965,577,893.33	876,055,947.88	1.2	293,829,864.78	315,800,314.63	7.5	1,159,707,758.11	1,191,856,262.51	2.8
Sixth California	Los Angeles	1,049,552,211.39	1,005,839,461.13	-4.2	255,034,441.90	224,118,083.51	-12.1	1,304,586,653.29	1,229,957,544.64	-5.7
Colorado	Denver	144,843,126.63	166,097,523.64	14.7	53,809,044.87	61,896,079.12	15.5	198,452,171.40	227,993,602.76	14.9
Connecticut	Hartford	385,864,221.96	386,927,416.87	.3	134,595,606.84	142,615,344.57	6.0	520,459,828.80	529,542,761.44	1.7
Delaware	Wilmington	108,318,321.64	114,753,310.10	5.9	196,325,368.20	169,409,617.73	-13.7	304,643,689.84	284,162,827.83	-6.7
Florida	Jacksonville	261,225,145.28	241,075,469.19	-7.7	74,335,092.47	70,296,474.16	-5.2	335,560,287.75	311,371,943.34	-7.2
Georgia	Atlanta	216,600,067.10	226,045,139.01	4.4	108,913,669.37	116,763,505.64	7.2	325,513,736.47	342,808,644.65	5.3
Hawaii	Honolulu	68,568,718.83	75,179,179.96	9.6	23,096,661.71	17,893,776.83	-22.5	91,665,390.54	93,072,956.81	1.5
Idaho	Boise	46,370,413.21	55,510,979.24	19.7	10,857,604.67	14,603,517.98	34.5	57,228,017.88	70,113,597.22	24.7
First Illinois	Chicago	1,420,287,446.88	1,578,861,896.60	11.2	875,110,592.17	905,537,069.83	3.5	2,295,598,039.05	2,484,399,966.43	8.2
Eighth Illinois	Springfield	224,443,693.61	273,095,038.90	21.7	74,550,743.47	92,250,189.57	23.7	298,994,337.08	365,345,228.47	22.2
Indiana	Indianapolis	378,695,775.87	410,185,065.78	8.3	156,642,688.02	189,349,401.68	20.9	535,338,463.89	599,534,467.46	12.0
Iowa	Des Moines	226,234,572.98	291,575,742.27	28.9	66,111,339.58	75,662,295.66	14.4	292,346,212.66	367,238,037.93	25.6
Kentucky	Wichita	172,686,896.09	211,066,050.34	22.2	89,801,688.95	77,647,256.82	-13.6	262,488,685.04	288,612,307.16	10.0
Louisiana	Louisville	154,081,289.48	174,532,089.30	13.3	86,807,800.97	93,099,493.68	7.2	240,889,040.45	267,631,532.96	11.1
Maine	New Orleans	166,242,209.09	178,180,879.63	7.2	76,001,739.60	97,082,131.16	27.7	242,243,943.69	275,263,010.79	13.6
Maryland	Augusta	87,742,663.60	68,953,097.61	1.8	37,951,644.36	42,911,099.19	13.1	105,694,307.96	111,865,096.80	5.8
Massachusetts	Baltimore	658,770,121.40	679,081,987.21	3.1	171,808,993.77	144,651,393.67	-15.8	830,579,115.17	823,783,380.88	-0.9
Michigan	Boston	746,993,267.34	786,026,983.48	5.2	343,627,337.49	314,758,713.01	-8.4	1,090,620,604.83	1,100,768,696.49	1.0
Minnesota	Detroit	895,040,204.90	1,015,692,241.48	13.5	356,671,528.90	561,039,893.64	57.3	1,251,711,733.80	1,576,732,135.12	26.0
Mississippi	St. Paul	311,068,238.54	363,911,947.65	17.0	164,985,998.99	182,922,462.61	11.2	476,054,287.53	546,834,410.26	14.9
Missouri	Jackson	61,722,694.01	67,230,886.05	8.9	21,529,130.34	23,598,073.63	9.6	83,251,724.35	90,823,959.68	9.1
Sixth Missouri	St. Louis	306,678,269.67	342,033,590.57	11.5	252,661,660.06	219,882,773.17	-12.9	559,289,927.73	561,916,323.74	0.5
Montana	Kansas City	164,966,072.38	183,531,157.33	11.3	93,091,198.44	100,040,854.33	7.5	258,027,270.80	283,572,011.66	9.9
Nebreska	Helena	148,811,530.71	176,496,666.89	19.9	50,566,141.75	48,758,676.01	-3.6	198,367,672.46	227,257,342.90	14.0
Nevada	Reno	29,141,117.22	29,894,243.37	2.6	4,654,743.65	5,929,838.01	27.4	35,795,860.87	35,824,081.38	0.0
New Hampshire	Portsmouth	48,595,862.40	51,505,061.90	6.0	20,359,483.44	21,430,279.55	5.3	68,955,335.84	72,935,341.45	5.8
First New Jersey	Camden	136,553,476.34	135,609,319.69	-0.8	53,779,066.89	69,899,562.07	29.0	190,332,543.28	206,464,877.76	9.5
Fifth New Jersey	Newark	526,346,376.53	545,504,863.00	3.6	259,135,090.29	251,675,195.74	-2.9	785,481,466.82	797,180,058.74	1.5
New Mexico	Albuquerque	36,202,801.79	41,928,415.66	15.8	4,672,236.60	6,406,712.84	36.9	49,822,038.39	48,534,128.60	-2.6
First New York	Brooklyn	498,247,298.49	503,224,132.19	1.0	152,542,903.18	123,741,838.47	-18.9	650,790,196.67	626,965,968.66	-3.7
Second New York	Customhouse	1,077,393,906.31	1,094,597,417.13	1.6	873,602,965.93	922,971,393.03	5.7	1,950,996,872.29	2,017,568,810.16	3.4

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

Third New York	110 E. 45th St., N. Y.	1,396,895,826.55	1,466,102,016.54	5.0	1,116,487,230.59	1,081,013,146.47	-3.2	2,513,363,057.14	2,547,115,163.01	1.3
Fourteenth New York	Albany	357,608,919.68	358,880,958.95	0.4	108,365,367.10	112,633,950.90	3.9	465,974,286.78	471,514,909.85	1.2
Twenty-first New York	Syracuse	132,914,736.46	147,938,678.76	11.3	65,147,834.36	72,471,394.23	11.2	198,062,570.82	220,419,972.99	11.3
Twenty-eighth New York	Buffalo	255,440,221.59	287,532,279.48	12.6	153,696,033.72	147,916,189.70	-3.8	409,136,255.31	435,448,469.18	6.4
North Carolina	Greensboro	217,570,837.88	228,020,776.20	4.8	163,418,285.59	187,891,391.87	15.0	380,989,123.47	415,912,168.07	9.2
North Dakota	Fargo	39,977,690.46	57,451,994.10	43.7	5,195,979.79	6,556,371.63	26.2	45,173,779.25	64,008,365.73	41.7
First Ohio	Cincinnati	279,558,833.18	300,296,995.30	7.4	168,931,659.24	185,320,382.14	9.7	448,490,192.42	485,617,377.44	8.3
Tenth Ohio	Toledo	143,946,441.57	165,347,111.80	14.9	91,123,688.63	103,092,866.68	13.1	235,072,130.20	268,439,978.48	14.2
Eleventh Ohio	Columbus	118,991,757.28	135,738,926.95	14.9	55,120,007.43	58,996,259.11	7.9	173,211,764.71	194,095,186.06	12.4
Eighteenth Ohio	Cleveland	552,306,350.73	635,894,922.45	15.1	415,650,566.28	439,798,066.96	3.6	967,965,917.91	1,066,692,989.41	10.2
Oklahoma	Oklahoma City	147,273,957.66	180,830,660.01	22.8	63,396,254.42	91,545,648.68	44.4	210,679,212.08	272,376,308.69	29.3
Oregon	Portland	191,749,914.13	210,465,687.72	9.8	55,408,301.58	67,156,869.04	21.2	247,158,215.71	277,622,556.76	12.3
First Pennsylvania	Philadelphia	797,555,363.22	898,082,635.21	12.4	338,109,857.58	323,779,899.62	-4.2	1,135,665,220.80	1,219,862,524.83	7.4
Twelfth Pennsylvania	Scranton	137,978,579.44	139,686,952.19	1.5	61,281,931.92	70,963,286.06	15.9	199,211,411.36	230,650,238.25	15.8
Twenty-third Pennsylvania	Pittsburgh	481,151,871.73	583,468,727.79	21.3	239,137,117.98	287,271,043.84	20.9	720,288,989.71	870,739,771.54	20.9
Rhode Island	Providence	114,639,311.12	123,302,956.24	7.6	69,874,512.29	79,750,797.42	14.1	184,513,823.41	203,053,753.66	10.0
South Carolina	Columbia	85,166,777.93	93,566,063.66	9.9	73,571,793.91	90,475,984.67	23.0	158,738,571.84	184,042,048.33	15.9
South Dakota	Aberdeen	39,591,100.21	60,543,031.59	52.9	6,161,967.09	7,494,367.87	21.6	45,753,067.90	68,037,399.46	48.7
Tennessee	Nashville	197,071,578.47	201,621,934.98	2.3	87,092,743.89	97,932,388.70	12.4	284,164,322.36	299,554,323.68	5.4
First Texas	Austin	344,232,942.73	395,154,027.31	14.8	125,882,894.90	170,596,349.09	35.5	470,115,837.63	565,750,376.40	20.3
Second Texas	Dallas	309,359,829.92	371,799,286.97	20.2	108,827,222.34	117,052,385.33	7.6	418,187,052.26	488,851,672.30	16.9
Utah	Salt Lake City	48,954,471.51	53,669,070.46	9.6	18,000,547.37	19,471,873.06	8.2	66,955,018.88	73,140,943.52	9.2
Vermont	Burlington	25,968,726.30	27,948,701.09	7.6	9,801,983.34	10,395,237.07	6.1	35,770,709.64	38,343,938.16	7.2
Virginia	Richmond	220,897,611.68	243,118,279.13	10.1	136,031,393.48	131,699,821.98	-3.2	356,929,005.16	374,818,101.11	5.0
Washington	Tacoma	318,590,859.81	346,163,047.96	8.7	108,918,883.53	110,888,310.07	1.8	427,509,743.34	457,051,358.06	6.9
West Virginia	Parkersburg	108,038,350.30	135,493,170.56	28.6	56,424,634.45	67,709,630.76	19.8	164,562,984.75	201,202,801.32	22.3
Wisconsin	Milwaukee	336,089,199.94	398,227,553.35	18.5	229,152,276.94	212,326,943.11	-7.3	565,241,446.88	610,554,496.46	8.0
Wyoming	Cheyenne	28,820,569.46	28,548,750.41	-0.9	3,582,628.31	5,108,904.14	32.6	27,237,927.77	33,657,654.55	21.6
Total		19,343,297,275.91	20,997,780,699.02	8.6	9,676,458,679.94	10,174,409,833.66	5.1	29,019,755,955.85	31,172,190,532.68	7.4

1 Internal revenue collection districts follow State boundaries, except that the Maryland district includes the District of Columbia, and Puerto Rico for sugar collections and the Washington district includes the Territory of Alaska. The amounts collected by States are not entirely indicative of the Federal tax burden of the respective States, since the taxes may be eventually borne by persons in other States.

TABLE 2.—Comparative internal revenue collections, fiscal years 1947 and 1948, by collection districts, States, and Territories—Continued

Collection districts	Employment taxes (including carriers' taxes)			Miscellaneous internal revenue			Total internal revenue collections		
	1947	1948	Percent of increase or decrease	1947	1948	Percent of increase or decrease	1947	1948	Percent of increase or decrease
Alabama	\$17,215,172.73	\$22,285,078.73	29.5	\$19,625,802.46	\$20,027,131.67	2.0	\$244,285,520.38	\$276,943,828.80	13.4
Arizona	3,628,595.19	4,210,434.92	16.0	7,275,889.12	7,664,443.07	5.3	75,952,217.33	83,813,697.68	10.4
Arkansas	5,686,123.93	6,381,522.25	12.2	10,832,505.12	11,192,796.95	3.3	109,042,772.13	121,751,193.14	11.7
First California	77,017,051.42	90,939,892.07	18.1	293,419,053.29	300,038,717.19	2.3	1,530,143,882.82	1,582,834,871.77	3.4
Sixth California	70,136,926.84	73,546,649.15	4.9	239,518,197.14	217,340,061.74	-9.3	1,614,241,777.27	1,520,844,255.53	-5.8
Colorado	13,220,080.68	15,976,560.50	20.8	52,206,394.97	47,879,485.35	-8.3	263,878,657.05	291,848,648.61	10.6
Connecticut	38,370,987.82	43,594,786.98	13.9	87,614,384.81	91,801,731.89	4.8	646,345,211.43	664,939,280.31	2.9
Delaware	10,378,895.72	10,527,343.02	1.4	8,535,549.44	13,550,791.37	58.8	323,558,135.00	308,240,962.22	-4.7
Florida	17,640,796.64	20,084,228.13	13.6	60,524,920.60	61,949,532.60	2.4	413,725,954.99	393,355,704.07	-4.9
Georgia	28,110,962.14	25,925,969.01	12.2	62,112,669.60	70,299,386.24	13.2	410,737,368.21	439,033,999.90	6.9
Hawaii	4,010,810.46	4,599,489.31	14.5	10,632,179.16	10,505,440.54	-1.2	106,314,370.16	108,177,886.66	1.8
Idaho	3,427,305.91	4,106,128.60	19.8	6,334,675.12	5,649,211.70	-10.8	65,989,998.91	79,868,935.52	21.0
First Illinois	186,744,144.30	226,152,075.00	21.1	390,113,756.41	444,675,208.56	14.0	2,872,955,939.76	3,155,226,249.99	9.9
Eighth Illinois	15,489,224.81	18,268,413.67	17.9	280,408,855.36	246,985,478.82	-12.2	574,892,417.25	630,589,120.86	9.7
Indiana	31,602,064.15	35,996,511.67	13.9	349,737,712.92	376,390,139.90	7.6	916,678,240.96	1,011,921,119.03	10.4
Iowa	14,720,669.92	17,094,299.70	16.1	41,696,572.04	62,467,624.14	49.8	348,763,454.62	446,799,961.77	28.1
Kansas	21,653,784.64	28,716,473.54	32.6	82,115,635.52	88,755,856.54	8.1	306,267,975.20	406,084,637.24	32.9
Kentucky	20,770,594.90	26,643,920.94	28.3	478,059,700.05	486,254,817.21	1.7	739,719,335.40	780,530,271.11	5.5
Louisiana	14,670,689.71	16,762,687.19	14.2	68,216,844.00	62,246,484.80	-8.8	325,137,482.40	354,272,182.78	9.0
Maine	8,074,587.20	9,402,857.27	16.6	10,451,975.72	9,479,237.88	-9.3	124,220,870.88	130,747,191.95	5.3
Maryland	57,192,427.35	73,244,468.30	28.1	279,008,802.58	251,337,967.40	-9.9	1,166,780,345.10	1,146,315,806.58	-1.6
Massachusetts	71,650,891.75	77,823,415.63	8.8	180,449,411.45	168,474,950.43	-6.6	1,342,620,908.03	1,347,084,092.55	.3
Minnesota	105,251,709.12	119,554,000.48	13.6	422,462,450.29	555,994,416.05	31.6	1,779,425,893.21	2,252,280,551.65	26.6
Mississippi	43,139,110.53	55,766,908.87	29.3	93,006,845.96	103,638,040.23	11.4	612,200,194.02	706,239,359.36	15.4
First Missouri	5,502,662.60	6,203,211.44	11.5	9,495,883.75	9,810,959.93	3.3	98,310,270.60	106,838,130.95	8.7
Sixth Missouri	47,609,341.74	60,194,847.79	26.4	140,545,981.63	148,182,375.08	5.4	747,395,253.10	770,273,546.61	3.1
Montana	15,960,483.34	18,445,351.72	15.6	40,461,937.09	42,702,693.35	5.5	314,449,691.23	344,719,956.73	9.6
Nebraska	2,651,102.35	3,193,125.54	20.4	8,006,967.00	7,354,169.11	-8.2	68,532,469.34	85,184,256.65	24.3
Nevada	20,771,236.74	27,880,667.84	34.2	76,173,413.97	68,310,427.95	-10.3	296,312,323.17	323,448,438.69	9.2
New Hampshire	1,491,303.40	1,581,204.52	6.0	7,480,970.11	4,433,390.36	-40.7	42,768,134.38	41,838,678.26	-2.2
First New Jersey	4,977,702.58	5,500,282.48	10.5	8,333,026.40	7,008,335.69	-15.9	82,266,064.82	85,443,959.62	3.9
Fifth New Jersey	11,350,879.20	11,657,749.51	2.7	55,970,848.97	35,171,723.87	-37.2	257,654,271.40	243,238,946.14	-5.6
New Mexico	48,033,510.43	52,118,737.62	8.5	176,241,334.18	179,686,519.68	2.0	1,009,766,311.43	1,028,985,316.04	1.9
First New York	2,225,915.97	2,621,829.31	17.8	5,008,211.49	4,364,182.22	-12.9	48,116,165.85	55,320,140.03	16.0
Second New York	36,459,589.98	38,409,709.39	5.3	117,814,929.52	128,025,502.47	8.7	805,065,015.27	793,401,180.52	-1.4
Third New York	95,635,796.13	103,168,102.49	7.9	364,267,078.51	382,410,281.77	5.0	2,410,899,746.93	2,503,147,194.42	3.8
Fourteenth New York	183,161,717.18	214,944,464.13	17.4	449,821,361.85	481,445,038.21	7.0	3,146,366,136.17	3,243,504,665.35	3.1
Twenty-first New York	32,021,987.14	36,894,477.91	15.2	96,018,631.68	3,774,863.62	4.3	690,036,161.39	604,418,019.44	-12.4
Twenty-second New York	14,403,176.83	15,867,850.81	10.1	34,920,654.17	34,973,592.91	0.2	247,386,401.82	271,241,516.71	9.6

Twenty-eighth New York	25,992,780.96	28,422,317.30	9.3	88,990,851.40	95,930,353.56	7.8	524,199,886.77	559,801,140.04	6.8
North Carolina	29,270,511.65	34,453,716.04	17.7	772,746,024.61	788,295,110.20	2.0	1,183,005,659.73	1,238,601,994.31	4.7
North Dakota	1,500,991.76	1,842,068.07	22.7	3,389,800.32	3,389,800.32	-6.6	60,903,006.39	69,240,069.12	37.6
First Ohio	25,391,900.46	28,406,532.75	11.9	186,630,600.44	174,801,628.75	-6.3	660,512,693.32	688,827,588.94	4.3
Tenth Ohio	15,204,064.79	17,346,568.51	14.1	41,361,283.83	43,909,848.37	5.9	291,937,478.82	323,696,395.36	13.0
Eleventh Ohio	11,089,427.07	12,765,964.67	15.1	22,315,031.56	21,773,811.96	-2.4	206,616,223.33	229,234,962.59	10.9
Eighteenth Ohio	77,228,409.02	103,302,105.75	33.8	239,679,368.35	248,053,987.37	3.5	1,284,870,694.38	1,418,048,182.53	10.4
Oklahoma	15,761,416.32	15,851,105.88	0.6	75,600,884.20	80,258,287.33	6.2	300,032,512.00	308,496,098.40	2.8
Oregon	15,142,257.12	17,621,511.85	16.4	21,892,626.60	21,599,487.25	-1.3	804,183,102.43	816,843,658.86	11.5
First Pennsylvania	114,323,250.62	141,785,396.82	24.0	444,113,897.74	368,234,326.42	-18.2	1,694,102,869.16	1,724,882,248.07	1.5
Twelfth Pennsylvania	21,674,809.48	23,762,040.65	9.6	33,615,808.01	40,765,593.29	21.3	254,502,086.85	296,167,814.19	16.0
Twenty-third Pennsylvania	64,936,473.03	77,033,617.35	18.6	252,230,450.84	254,965,847.74	1.1	1,037,455,913.68	1,202,739,236.63	15.9
Rhode Island	10,847,600.80	11,306,477.75	9.3	20,964,006.23	12,325,557.10	-41.5	254,502,086.85	236,234,082.51	-7.0
South Carolina	9,680,290.89	11,306,477.75	17.8	9,972,628.32	12,123,430.85	21.6	178,291,486.05	207,471,906.70	16.4
South Dakota	1,744,990.80	2,158,534.62	28.4	4,404,316.31	6,021,048.87	36.7	51,902,374.20	76,211,983.95	46.3
Tennessee	20,731,615.80	22,362,545.65	12.7	33,941,932.43	36,171,416.40	6.6	338,837,918.29	359,088,285.73	6.0
First Texas	31,411,783.93	38,514,968.46	22.5	67,337,982.58	83,544,851.86	24.0	568,944,684.14	687,010,206.72	20.9
Second Texas	28,318,057.70	34,558,160.23	22.0	70,230,402.96	73,908,005.87	5.2	516,736,512.92	597,312,838.40	16.6
Utah	4,634,979.92	5,619,405.10	21.2	12,634,108.18	13,485,785.96	6.7	84,224,106.98	92,246,133.71	9.3
Vermont	3,325,991.62	3,947,205.93	18.7	6,716,740.46	4,609,396.32	-31.4	44,813,441.62	46,900,540.41	4.7
Virginia	30,692,044.12	39,437,131.14	28.5	351,366,846.46	354,391,144.62	0.9	738,987,895.73	768,646,376.87	4.0
Washington	23,036,476.57	25,789,051.40	11.9	49,671,679.22	50,286,618.94	1.2	500,219,899.13	533,126,028.37	6.6
West Virginia	12,814,627.58	15,167,852.01	16.4	19,230,248.91	20,356,466.40	5.6	196,657,861.24	236,727,119.73	20.4
Wisconsin	33,410,447.10	39,290,127.10	17.6	131,379,402.41	149,637,481.41	13.9	780,031,298.39	799,502,104.97	2.4
Wyoming	1,338,315.79	1,565,069.98	16.3	3,577,548.67	3,774,863.62	5.5	32,689,067.13	38,988,288.15	19.6
Total	2,024,364,815.66	2,381,342,352.76	17.8	8,064,264,970.22	8,311,009,409.96	3.1	39,108,385,741.63	41,864,542,295.40	7.0

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

Alaska	\$659,799.73	\$941,628.10	42.7	\$1,398,617.64	\$1,773,657.25	26.8	\$15,831,344.82	\$16,891,145.13	19.3
California	147,153,978.26	164,486,641.22	11.8	532,937,260.43	517,378,778.93	-2.9	3,144,385,640.99	3,103,679,127.30	-1.3
District of Columbia	22,714,908.67	31,063,249.53	36.8	30,388,014.84	31,579,154.88	4.0	485,375,854.48	394,273,739.46	-18.9
Illinois	202,233,369.11	244,410,488.57	20.9	650,522,611.77	691,660,687.38	6.3	3,447,148,357.01	3,785,815,370.85	9.8
Maryland	34,477,523.69	42,181,208.47	22.3	245,919,016.55	217,716,794.18	-11.5	678,159,708.24	751,955,910.30	10.9
Missouri	63,569,826.08	78,640,199.61	23.7	181,007,918.72	190,864,968.43	5.4	1,061,844,944.33	1,114,993,503.34	5.0
New Jersey	69,384,389.63	63,776,487.13	7.4	232,212,183.15	214,858,243.55	-7.6	1,267,210,582.83	1,272,862,662.18	.4
New York	387,675,346.42	437,686,922.03	12.9	1,147,843,762.92	1,218,803,400.60	6.2	7,723,862,348.36	7,975,513,716.48	3.3
Ohio	128,910,801.34	161,823,911.68	25.5	489,986,284.17	488,438,376.45				

TABLE 3.—Summary of internal revenue collections,¹ year ended June 30, 1948, by States and Territories²

States and Territories	Population of July 1, 1947 (Bureau of Census estimate) ³	Percent of total population	Income and profits tax collections ⁴	Percent of income and profits tax payments	Employment taxes including carriers' taxes	Percent of employment tax payments	Miscellaneous internal revenue collections	Percent of miscellaneous internal revenue payments	Total internal revenue collections ⁵	Percent of total internal revenue payments
Alabama	2,824,000	1.97	\$234,631,618.40	0.75	\$22,285,078.73	0.94	\$20,027,131.67	0.24	\$276,943,828.80	0.66
Alaska			16,175,864.78	.05	941,625.10	.04	1,773,657.25	.02	18,891,145.13	.04
Arizona	657,000	.46	71,938,819.59	.23	4,210,434.92	.18	7,664,443.07	.09	83,813,697.58	.20
Arkansas	1,903,000	1.33	104,176,873.04	.34	6,381,522.25	.27	11,192,796.95	.13	121,751,193.14	.29
California	9,876,000	6.89	2,421,813,807.15	7.77	104,486,641.22	6.91	517,378,778.93	6.23	3,103,679,127.30	7.41
Colorado	1,159,000	.81	227,993,602.76	.73	15,975,590.50	.67	47,879,485.35	.57	291,848,648.61	.70
Connecticut	2,020,000	1.41	529,542,761.44	1.70	43,594,736.98	1.83	91,801,731.89	1.10	664,939,280.31	1.59
Delaware	293,000	.20	284,162,827.83	.91	10,527,343.02	.44	13,550,791.37	.16	308,240,962.22	.74
District of Columbia	861,000	.60	331,631,334.75	1.06	31,063,249.83	1.31	31,579,154.88	.38	394,273,739.46	.94
Florida	2,394,000	1.68	311,371,943.34	1.00	20,034,228.13	.84	61,949,532.60	.74	393,355,704.07	.94
Georgia	3,233,000	2.25	342,808,644.65	1.10	28,925,969.01	1.09	70,299,386.24	.85	439,033,999.90	1.05
Hawaii			93,072,956.81	.30	4,599,489.31	.19	10,505,440.54	.13	108,177,886.66	.26
Idaho	488,000	.34	70,113,597.22	.23	4,106,123.60	.17	5,649,211.70	.07	79,868,935.52	.19
Illinois	8,221,000	5.73	2,849,744,194.90	9.14	244,410,488.57	10.27	691,060,687.38	8.32	3,785,815,370.85	9.04
Indiana	3,858,000	2.69	599,534,467.46	1.93	35,990,511.67	1.51	376,390,139.90	4.53	1,011,921,119.03	2.42
Iowa	2,606,000	1.82	367,238,037.03	1.18	17,094,299.70	.72	62,467,624.14	.75	446,799,961.77	1.07
Kansas	1,914,000	1.33	288,612,307.16	.93	28,716,473.54	1.21	88,755,856.54	1.07	406,084,637.24	.97
Kentucky	2,777,000	1.94	267,631,532.96	.86	26,643,920.94	1.12	486,254,817.21	5.85	780,530,271.11	1.86
Louisiana	2,549,000	1.78	275,263,010.79	.89	16,782,687.19	.70	62,246,484.80	.75	354,272,182.78	.85
Maine	911,000	.64	111,865,096.80	.36	9,402,857.27	.39	9,479,237.88	.11	130,747,191.95	.31
Maryland	2,215,000	1.54	492,058,907.65	1.58	42,181,208.47	1.77	217,722,298.70	2.62	751,962,414.82	1.80
Massachusetts	4,725,000	3.30	1,100,785,696.49	3.53	77,823,415.63	3.27	168,474,980.43	2.03	1,347,084,092.55	3.22
Michigan	6,249,000	4.36	1,576,732,135.12	5.06	119,554,000.48	5.02	555,994,416.05	6.69	2,252,280,551.65	5.38
Minnesota	2,897,000	2.02	546,834,410.26	1.76	55,766,908.87	2.34	103,638,040.23	1.25	706,239,359.36	1.69
Mississippi	2,092,000	1.46	90,823,959.58	.29	6,203,211.44	.26	9,810,959.93	.12	106,838,130.95	.25
Missouri	3,854,000	2.69	845,488,335.40	2.71	78,640,199.51	3.30	190,864,968.43	2.30	1,114,993,503.34	2.66
Montana	494,000	.34	74,636,962.00	.24	3,193,125.54	.13	7,354,169.11	.09	85,184,256.65	.20
Nevada	1,301,000	.91	227,257,342.90	.73	27,880,667.84	1.17	68,310,427.95	.82	323,448,438.69	.77
New Hampshire	140,000	.10	35,824,081.38	.12	1,581,204.52	.07	4,433,390.36	.05	41,838,676.26	.10
New Jersey	5,647,000	3.98	72,935,341.45	.24	5,500,228.45	.23	7,008,335.69	.08	85,443,959.62	.20
New Mexico	4,435,000	3.09	993,588,931.50	3.19	63,776,487.13	2.68	214,858,243.55	2.60	1,272,223,662.18	3.04
North Carolina	5,500,000	3.88	48,334,128.50	.16	2,621,829.31	.11	182,220	.00	55,320,140.03	.13
New York	14,092,000	9.63	6,319,023,393.85	20.27	437,686,922.03	18.38	1,218,803,400.60	14.67	7,975,513,716.48	19.05
North Carolina	3,718,000	2.59	415,912,168.07	1.34	34,453,715.04	1.45	788,296,110.20	9.49	1,238,601,994.31	2.96
North Dakota	652,000	.46	64,008,265.73	.21	1,842,093.07	.08	3,389,600.32	.04	69,240,059.12	.17
Ohio	7,773,000	5.42	2,015,445,531.39	6.47	161,823,191.58	6.80	488,438,376.45	5.88	2,665,707,099.42	6.37
Oklahoma	2,311,000	1.61	272,376,308.69	.88	15,861,501.88	.66	80,258,287.83	.97	308,496,098.40	.78
Oregon	1,617,000	1.06	277,622,556.76	.89	17,621,511.85	.74	21,599,487.25	.26	316,843,555.86	.76
Pennsylvania	10,281,000	7.17	2,321,252,534.62	7.45	242,571,064.82	10.19	658,965,709.45	7.93	3,222,789,298.89	7.70
Rhode Island	761,000	.53	203,053,753.96	.65	11,884,771.75	.50	21,325,557.10	.26	235,234,082.51	.56
South Carolina	1,918,000	1.34	184,042,048.33	.59	11,306,427.52	.47	12,123,430.85	.15	207,471,906.70	.50
South Dakota	564,000	.39	68,037,399.46	.12	2,153,534.62	.09	6,021,049.37	.07	76,211,983.95	.18
Tennessee	3,079,000	2.15	299,554,323.68	.96	23,362,545.65	.98	36,171,416.40	.44	359,088,285.73	.86
Texas	7,118,000	4.97	1,054,602,048.70	3.39	73,068,128.69	3.07	157,452,867.73	1.89	1,285,126,045.12	3.07
Utah	637,000	.44	73,140,943.52	.24	5,619,405.10	.23	13,485,785.09	.16	92,246,133.71	.22
Vermont	364,000	.25	38,343,938.16	.13	3,947,205.93	.16	4,609,396.32	.06	46,900,540.41	.11
Virginia	3,019,000	2.10	374,818,101.11	1.20	39,437,131.14	1.66	354,391,144.62	4.26	768,646,376.87	1.84
Washington	2,233,000	1.56	440,875,493.25	1.42	24,847,428.30	1.04	48,511,961.69	.58	514,234,883.24	1.23
West Virginia	1,849,000	1.29	201,202,801.32	.65	15,167,852.01	.64	20,356,466.40	.24	236,727,119.73	.67
Wisconsin	3,283,000	2.29	610,554,496.46	1.96	39,290,127.10	1.65	149,657,481.41	1.80	799,502,104.97	1.91
Wyoming	275,000	.19	33,567,654.55	.11	1,556,069.98	.06	3,774,563.62	.05	38,888,288.15	.09
Puerto Rico			43,136.48				2,036,513.82	.02	2,079,650.30	
Total	143,387,000	100.00	31,172,190,532.68	100.00	2,381,342,352.76	100.00	8,311,009,409.96	100.00	41,864,542,295.40	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 those collections in the Treasury or depositories during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year cannot be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

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

³ Armed Forces overseas are excluded.

⁴ Includes income tax on Alaskan railroads in the amount of \$6,097.61.

⁵ Includes collections for credit to trust funds as follows:

Tax on Puerto Rico manufactured products (Act of March 2, 1917)	\$6,504.52
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..... 6,504.52

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1948, by sources

Source	1947					
	July	August	September	October	November	December
Corporation income taxes.....	\$369,590,840.13	\$275,874,357.43	\$1,513,889,316.10	\$384,364,437.64	\$248,919,607.33	\$1,462,653,757.50
Individual income taxes.....	297,141,565.83	62,143,409.89	1,128,209,892.67	246,356,294.87	66,794,949.88	407,865,793.35
Withheld by employers—Current Tax Payment Act of 1943.....	1,133,295,451.89	1,495,168,239.86	26,321,404.56	1,188,092,425.46	1,491,029,379.53	36,128,301.39
Excess profits taxes—declared value ¹	2,282,245.09	1,309,458.42	992,660.13	493,694.47	1,605,336.09	992,022.81
Excess profits taxes—Vinson Act.....						
Excess profits taxes—Revenue Acts of 1940-41-42 ²	48,665,446.93	43,067,926.26	35,166,707.87	27,712,953.47	21,879,260.26	24,464,547.96
Income, excess profits taxes—total.....	1,850,975,549.87	1,877,563,391.86	2,704,579,981.33	1,847,019,805.91	1,830,128,533.09	1,932,104,423.01
Capital stock tax ³	20,889.96	379,011.83	-303,673.47	20,801.57	49,541.24	42,058.41
Estate tax.....	65,123,455.27	76,790,485.62	62,511,081.17	62,019,863.55	53,270,289.84	64,207,629.60
Gift tax.....	618,048.08	2,659,027.55	1,076,295.59	2,519,668.78	498,064.75	1,095,992.08
Distilled spirits (imported), excise tax.....	8,079,643.73	6,321,599.97	10,176,517.59	12,430,282.61	9,989,688.61	9,189,637.25
Distilled spirits (domestic), excise tax.....	76,933,517.45	87,227,906.93	105,831,853.12	185,427,485.95	183,988,196.29	135,172,375.61
Distilled spirits rectification tax.....	1,852,847.17	2,184,468.14	2,826,977.12	4,832,935.92	5,122,998.77	3,826,041.85
Wines, cordials, etc. (imported), excise tax.....	137,941.17	131,272.47	32,795.79	263,208.76	830,472.57	181,549.90
Wines, cordials, etc. (domestic), excise tax.....	3,480,308.21	3,592,325.49	4,613,341.33	6,210,075.65	6,057,149.78	5,335,929.66
Brandy used for fortifying sweet wines (repealed June 24, 1940).....						
Rectifiers; liquor dealers; manufacturers of stills (special taxes).....	4,194,267.75	1,317,694.24	342,208.95	232,735.72	137,368.89	146,842.09
Stamps for distilled spirits intended for export.....	399.96	1,003.20	607.30	815.30	236.00	361.10
Case stamps for distilled spirits bottled in bond.....	24,607.22	36,018.31	92,190.77	68,599.27	61,917.08	57,687.55
Container stamps (Liquor Taxing Act of 1934).....	631,170.24	805,256.73	332,438.00	1,616,258.93	1,756,103.31	1,166,207.62
Floor taxes, wines and liquors.....	16,934.23	-7,166.69	4,742.22	5,568.87	12,022.41	1,206.70
Fermented malt liquors.....	72,512,472.66	69,546,701.39	67,619,917.14	67,437,659.25	48,429,018.31	51,988,525.52
Brewers; dealers in malt liquors (special taxes).....	1,736,110.11	562,543.32	163,281.91	126,291.97	84,755.94	74,543.64
Alcohol taxes—total.....	169,600,219.90	171,719,623.40	192,636,771.24	278,651,916.20	256,449,897.96	207,120,888.49
Cigars (large).....	3,677,400.69	3,800,758.51	4,026,176.31	4,968,921.45	4,204,084.91	3,681,104.10
Cigars (small).....	3,758.50	4,500.00	5,550.00	5,725.30	4,950.22	4,312.50
Cigarettes (large).....	139.28	466.29	110.38	408.08	489.73	446.46
Cigarettes (small).....	103,423,974.62	101,709,520.42	102,214,206.90	116,329,369.87	95,665,207.06	86,796,300.80
Snuff of all descriptions.....	707,478.17	371,851.04	716,458.47	750,532.94	536,312.00	452,443.49
Tobacco, chewing and smoking.....	3,074,439.15	3,621,334.44	3,730,710.74	3,913,249.17	2,729,635.85	2,370,477.47
Cigarette papers and tubes.....	49,462.41	72,674.54	88,103.57	116,309.50	79,912.54	80,815.84
Leaf dealer penalties, etc.....	.48				5.24	
Cigarette and cigar floor tax.....		62.75	139.00	28.30	1,029.87	23.00
Tobacco taxes—total.....	110,936,653.30	109,581,183.99	110,781,455.37	126,084,544.61	103,221,528.42	93,385,923.66
Documentary stamps on deeds, bonds, etc.....	4,527,646.83	4,105,843.84	4,022,491.20	4,723,219.74	3,832,542.55	4,397,487.60
Capital stock and similar interest sales or transfers.....	1,569,079.05	1,727,075.41	1,442,720.48	1,836,492.20	1,760,702.69	1,482,650.09

Playing cards.....	375,880.18	562,574.87	643,023.94	1,036,418.63	899,625.87	727,791.87
Silver bullion sales or transfers.....	21,379.88	15,941.51	44,272.99	63,763.59	175,288.41	3,730.10
Documentary, etc., stamp taxes—total.....	5,493,985.94	6,412,435.63	5,852,508.61	7,459,898.16	6,668,159.52	6,511,659.66
Lubricating oils.....	5,558,429.20	6,921,698.02	6,592,323.66	6,231,696.60	5,068,259.42	8,652,554.39
Matches.....	305,437.50	974,712.66	998,963.64	851,394.89	1,314,136.27	1,069,765.84
Gasoline.....	38,581,556.03	45,551,490.50	46,294,539.43	35,496,619.79	36,994,502.13	49,040,906.97
Electrical energy.....	6,864,655.78	5,402,782.48	4,382,880.36	5,260,732.64	4,522,658.82	6,153,199.43
Tires and inner tubes.....	16,000,217.35	10,423,117.27	13,368,836.16	18,869,325.61	10,063,915.97	16,529,891.17
Phonograph records.....	587,936.62	476,800.54	629,172.47	563,541.00	651,967.65	751,889.34
Musical instruments.....	795,250.05	527,098.86	562,653.32	719,849.59	1,159,125.70	1,206,033.09
Luggage, manufacturers' excise.....	7,642.95	-7,642.95			13.08	
Electric, gas, and oil appliances.....	7,531,032.06	6,976,511.08	5,533,857.39	7,881,594.53	6,865,152.26	8,112,287.49
Business and store machines.....	2,865,277.60	2,623,749.73	2,415,818.64	2,077,218.67	2,465,333.05	2,893,948.41
Photographic apparatus.....	3,697,219.25	2,978,255.43	3,636,140.63	3,347,377.28	3,289,333.68	4,971,323.00
Electric light bulbs and tubes.....	3,358,328.25	1,062,176.68	1,573,284.57	2,868,006.50	719,479.09	1,741,154.76
Automobile trucks.....	5,360,935.27	4,738,773.61	6,173,318.27	5,599,799.90	7,449,543.62	9,359,979.77
Other automobiles and motorcycles.....	24,847,331.08	16,968,124.69	19,367,935.23	21,462,163.00	16,856,764.84	30,000,732.38
Parts and accessories for automobiles.....	10,631,138.30	8,786,541.02	9,205,068.39	12,841,811.63	9,917,516.28	11,388,163.14
Radio sets, phonographs, components, etc.....	6,450,451.19	6,084,018.07	3,623,828.13	5,513,134.48	5,456,021.54	8,504,172.05
Refrigerators, air-conditioners, etc.....	6,128,874.92	4,697,304.31	3,728,606.26	4,666,405.06	4,229,626.28	4,537,556.23
Sporting goods.....	1,545,127.55	1,425,097.34	1,376,233.24	1,667,183.90	1,132,450.76	1,620,272.79
Firearms, shells, and cartridges.....	916,501.15	891,139.70	1,080,012.04	1,355,552.71	1,230,105.45	879,323.93
Pistols and revolvers.....	42,194.90	47,547.70	50,364.37	117,960.82	126,575.02	74,908.36
Repealed manufacturers' excise taxes.....	8,877.37	3,901.86	5,941.60	3,010.78	2,768.60	4,601.56
Manufacturers' excise taxes—total.....	140,682,614.52	125,927,197.50	131,049,778.71	137,334,379.38	119,515,358.61	165,591,664.10
Telephone, telegraph, radio, leased wires, etc.....	21,451,772.19	16,805,195.32	25,976,598.38	23,894,567.01	14,776,889.03	33,078,615.57
Local telephone service.....	15,346,302.62	14,741,122.76	18,647,145.95	16,264,141.38	9,752,134.42	21,390,992.83
Transportation of oil by pipe line.....	1,849,429.74	1,151,456.42	1,461,221.03	2,307,271.51	1,023,185.56	1,799,998.56
Bowling alleys, pool tables, etc.....	1,694,941.95	1,898,588.12	1,548,015.77	203,135.22	99,238.87	64,856.50
Coin-operated devices.....	7,885,297.21	5,518,877.54	1,102,812.32	765,211.77	427,154.86	395,433.08
Transportation of persons, seats and berths.....	25,772,204.81	20,898,538.85	25,289,447.00	25,145,036.37	16,648,609.77	21,678,944.17
Transportation of property.....	26,873,135.75	21,660,779.67	26,390,160.77	27,943,833.14	20,987,480.08	32,325,893.21
Leases of safe-deposit boxes.....	775,603.63	777,011.77	595,285.98	703,777.11	556,191.72	726,509.24
Admissions to theaters, concerts, cabarets, etc.....	40,233,548.94	33,511,582.29	42,330,292.71	43,068,427.84	35,073,227.18	42,930,914.84
Club dues and initiation fees.....	2,345,052.03	2,217,460.18	1,838,453.17	1,712,500.32	1,633,756.17	2,066,000.70
Adulterated, process or renovated butter, mixed flour, and filled cheese.....	411.25	398.75	1,248.18	227.50	9,169.84	328.00
Oleomargarine, including special taxes.....	1,459,942.19	607,416.67	640,558.37	690,052.64	702,168.84	669,925.55
Narcotics and marihuana, including special taxes.....	174,179.34	42,355.81	45,105.85	47,949.16	37,401.70	38,981.48
Coconut, etc., oils processed.....	2,658,827.27	1,189,691.64	1,685,759.41	2,015,527.03	3,128,332.08	2,302,198.08
National Firearms Act.....	8,459.00	1,263.00	608.85	15.67	22.54	222.52
Sugar Act of 1937.....	6,258,451.46	9,583,397.17	9,118,213.22	3,770,887.67	6,629,625.84	9,401,373.14
Miscellaneous repealed taxes.....	2,939.55	-563.42	81,605.95	16,395.99	-68,115.55	1,169.59
Miscellaneous taxes—total.....	154,156,357.93	129,904,858.54	155,752,531.92	148,538,967.33	111,416,372.75	168,872,232.06

¹ Repealed effective with respect to income-tax taxable years ending after June 30, 1946.
² Repealed effective with respect to taxable years beginning after December 31, 1945.
³ Repealed effective with respect to taxable years ending after June 30, 1945.

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1948, by sources—Continued

Source	1947					
	July	August	September	October	November	December
Retailers' excise tax—jewelry.....	\$18,643,194.76	\$14,359,267.05	\$13,781,406.93	\$18,723,510.66	\$12,939,819.04	\$20,766,875.20
Retailers' excise tax—furs.....	2,717,425.26	2,162,162.11	4,027,370.44	7,197,947.43	5,920,769.17	12,353,956.71
Retailers' excise tax—toilet preparations.....	7,813,611.61	6,392,878.39	6,733,695.72	7,043,093.37	5,386,690.19	8,545,762.56
Retailers' excise tax—luggage.....	7,179,764.82	5,293,972.61	5,142,711.62	6,680,155.74	5,207,176.60	7,644,010.16
Retailers' excise taxes—total.....	36,353,996.39	28,268,070.16	29,685,184.71	37,649,707.20	29,454,455.00	49,310,304.63
Employment taxes (3 or more).....	2,892,679.06	9,633,917.92	902,291.84	3,193,145.39	3,633,127.38	1,405,576.84
Employment taxes (by others than carriers).....	138,715,660.10	269,195,069.18	5,893,143.69	129,144,459.85	254,654,467.14	7,669,388.62
Employment taxes (by carriers).....	6,678,585.46	40,324,967.28	89,483,501.91	3,540,006.15	31,397,795.03	102,860,954.97
Employment taxes—total.....	148,286,924.62	319,153,954.38	96,278,937.44	135,877,611.39	294,585,379.54	111,935,920.43
Total internal revenue receipts.....	2,683,247,675.78	2,848,299,240.46	3,489,900,852.62	2,783,177,164.08	2,805,258,680.72	2,800,368,696.13

Source	1948					
	January	February	March	April	May	June
Corporation income taxes.....	\$473,169,229.61	\$326,448,336.25	\$2,276,163,651.30	\$376,140,271.76	\$267,631,292.67	\$1,876,654,438.48
Individual income taxes.....	2,337,910,019.14	1,004,025,732.07	2,033,660,082.98	602,445,296.08	166,840,061.30	1,110,310,639.91
Withheld by employers—Current Tax Payment Act of 1943.....	645,063,723.55	2,249,668,001.06	279,238,838.39	1,165,493,415.33	1,670,212,209.53	153,865,581.50
Excess profits taxes—declared value ¹	611,303.16	4,119,539.05	1,141,006.07	708,035.57	1,139,366.17	2,348,882.07
Excess profits taxes—Vinson Act.....	15,572.26					
Excess profits taxes—Revenue Acts of 1940-42 ²	16,521,836.95	21,724,877.40	20,277,199.92	12,534,244.14	16,759,411.90	16,477,063.04
Income, excess profits taxes—total.....	3,473,291,684.67	3,605,986,485.83	4,610,480,778.66	2,157,321,261.88	2,122,582,331.57	3,160,156,305.00
Capital stock tax ³	12,106.17	8,005.06	12,351.95	65,317.94	1,135,171.26	281,271.44
Estate tax.....	70,379,757.44	51,800,278.69	71,974,383.44	111,243,968.69	73,309,859.59	59,659,078.45
Gift tax.....	1,851,428.58	4,116,379.04	53,501,484.34	6,539,510.14	1,211,104.66	1,278,313.31
Distilled spirits (imported), excise tax.....	9,304,733.90	8,347,274.26	8,797,452.48	9,174,501.44	8,948,303.02	9,255,659.96
Distilled spirits (domestic), excise tax.....	94,957,715.75	103,443,967.83	92,056,646.90	90,736,739.57	85,927,176.86	84,564,041.59
Distilled spirits rectification tax.....	2,479,015.91	2,695,644.89	2,421,665.15	2,162,821.68	2,339,303.17	2,238,602.69
Wines, cordials, etc. (imported), excise tax.....	251,933.12	36,953.89	204,126.76	159,330.16	114,697.95	188,610.64
Wines, cordials, etc. (domestic), excise tax.....	5,096,405.21	4,638,819.03	5,536,168.99	6,087,677.50	4,304,171.96	4,466,670.14
Brandy used for fortifying sweet wines (repealed June 24, 1940).....						
Rectifiers; liquor dealers; manufacturers of stills (special taxes).....	130,493.34	109,266.71	99,685.03	109,071.78	192,564.20	2,467,645.37

Stamps for distilled spirits intended for export.....	417.80	312.10	295.30	245.00	1,034.46	1,086.64
Case stamps for distilled spirits bottled in bond.....	17,329.67	823,830.31	45,996.14	16,385.58	28,067.20	29,342.80
Container stamps (Liquor Taxing Act of 1934).....	372,509.96	91,800.27	871,007.75	770,060.36	380,156.94	802,833.63
Floor taxes, wines and liquors.....	2,961.08	1,140.72	1,537.07	1,483.02	972.18	1,155.01
Fermented malt liquors.....	47,285,687.12	42,377,404.79	54,054,216.50	58,663,838.38	52,624,040.40	66,578,077.31
Brewers; dealers in malt liquors (special taxes).....	67,242.14	59,715.65	58,484.15	59,349.94	71,617.16	955,644.66
Alcohol taxes—total.....	160,466,444.90	162,631,129.95	164,147,281.28	164,941,204.41	156,412,105.50	171,549,270.94
Cigars (large).....	3,747,866.93	3,708,520.15	3,816,296.42	3,619,654.63	3,560,442.21	3,874,740.77
Cigars (small).....	6,025.15	5,812.50	6,184.47	7,072.50	6,315.00	6,330.00
Cigarettes (large).....	496.69	473.34	389.26	174.30	408.66	599.16
Cigarettes (small).....	95,474,781.11	81,722,865.16	102,041,077.24	112,126,882.51	99,741,836.46	110,952,982.96
Snuff of all descriptions.....	701,696.97	604,179.19	640,406.16	605,726.03	601,908.04	592,407.68
Tobacco, chewing and smoking.....	2,824,048.00	2,648,662.35	2,999,673.74	3,281,449.07	2,822,526.90	3,058,294.85
Cigarette papers and tubes.....	22,557.90	56,736.67	88,467.20	113,781.68	87,381.08	69,321.30
Leaf dealer penalties, etc.....	210.00	170.00	62.28	130.06	54.76	34.18
Cigarette and cigar floor tax.....		259.68	39.55	118.68	69.89	274.25
Tabacco taxes—total.....	102,776,682.75	88,747,669.04	109,592,496.32	119,795,987.30	106,820,943.00	118,554,985.16
Documentary stamps on deeds, bonds, etc.....	4,711,474.14	3,813,884.90	3,924,899.21	4,484,425.52	4,035,919.98	4,191,470.43
Capital stock and similar interest sales or transfers.....	1,898,066.04	1,737,875.93	1,346,272.69	1,384,628.68	2,282,669.96	2,404,990.35
Playing cards.....	567,428.29	617,675.40	811,479.76	614,878.91	616,018.38	494,427.37
Silver bullion sales or transfers.....	10,142.96	12,678.76	32,133.78	19,260.14	25,970.63	28,318.42
Documentary, etc., stamp taxes—total.....	7,187,111.42	6,182,014.99	6,114,782.44	5,503,593.25	6,860,578.95	7,119,207.07
Lubricating oils.....	5,460,848.40	5,859,011.88	7,019,215.62	5,083,896.89	12,040,848.61	6,448,139.00
Matches.....	521,692.96	567,858.13	1,209,567.96	2,020,362.43	429,562.50	356,162.89
Gasoline.....	30,851,344.30	36,035,699.88	41,302,274.75	29,411,365.01	41,974,287.73	47,103,138.63
Electrical energy.....	6,454,266.89	6,059,987.68	7,178,800.63	5,974,113.34	6,266,101.03	6,730,350.78
Tires and inner tubes.....	17,402,749.80	9,881,826.59	11,649,917.54	10,551,669.88	11,763,733.36	13,678,938.36
Phonograph records.....	540,177.95	750,148.77	460,665.28	967,103.73	683,540.48	478,939.27
Musical instruments.....	1,058,047.65	1,042,910.11	949,033.95	898,971.06	900,627.91	754,081.62
Luggage, manufacturers' excise tax.....	13.23	162.82				
Electric, gas, and oil appliances.....	6,761,495.79	6,896,350.55	7,488,115.22	8,968,349.85	7,918,658.73	7,527,137.51
Business and stam machines.....	2,422,462.79	3,088,531.78	2,805,083.85	3,578,347.38	2,395,674.07	2,875,695.18
Photographic apparatus.....	3,731,346.82	3,942,650.10	3,630,848.63	3,721,620.15	4,128,548.79	3,966,120.94
Electric light bulbs and tubes.....	1,887,286.41	2,910,563.47	2,747,805.66	1,791,481.63	2,649,887.06	1,647,951.42
Automobile trucks.....	4,648,826.51	7,185,205.79	9,708,270.09	9,841,961.26	10,830,270.73	11,065,956.38
Other automobiles and motorcycles.....	20,336,065.68	28,053,916.75	28,041,894.10	23,172,271.06	22,614,549.96	24,262,653.49
Parts and accessories for automobiles.....	12,742,257.71	4,404,763.50	9,232,451.75	10,199,680.36	10,949,018.12	4,606,332.67
Radio sets, phonographs, components, etc.....	6,198,393.68	6,173,908.34	5,211,350.84	5,714,409.84	4,740,788.10	5,333,027.07
Refrigerators, air-conditioners, etc.....	2,374,481.41	6,063,738.12	4,005,565.33	4,621,678.97	7,496,608.26	1,933,636.66
Sporting goods.....	1,695,943.00	894,386.67	1,659,718.97	1,761,638.62	2,216,260.48	1,281,147.55
Firearms, shells, and cartridges.....	255,874.16	530,458.08	660,127.61	1,253,369.71	953,078.38	

¹ Repealed effective with respect to income-tax taxable years ending after June 30, 1946.² Repealed effective with respect to taxable years beginning after December 31, 1945.³ Repealed effective with respect to taxable years ending after June 30, 1945.

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TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1948, by sources—Continued

Source	1948					
	January	February	March	April	May	June
Pistols and revolvers.....	\$87,200.14	\$83,751.80	\$81,933.94	\$82,841.82	\$70,428.29	\$63,085.19
Repealed manufacturers' excise taxes.....	2,607.88	6,751.70	34,900.91	6,228.23	2,589.42	8,903.33
Manufacturers' excise taxes—total.....	124,350,478.16	131,022,522.64	140,017,530.46	128,611,284.22	151,518,151.29	152,706,623.22
Telephone, telegraph, radio, leased wires, etc.....	14,610,048.82	23,079,344.18	31,786,248.00	20,350,465.52	24,281,975.37	25,183,632.20
Local telephone services.....	9,692,983.64	16,540,600.00	28,081,583.86	11,324,880.57	19,451,014.38	16,337,448.78
Transportation of oil by pipe, line.....	815,312.55	1,575,356.82	1,89,786.86	1,670,897.09	1,757,897.69	2,110,407.08
Bowling alleys, pool tables, etc.....	304,093.23	974,401.94	200,674.22	41,301.54	30,801.39	512,376.69
Coin-operated devices.....	16,578,743.64	21,401,208.57	19,268,511.23	28,452,828.82	220,868.95	1,910,861.11
Transportations of persons seats and berths.....	24,128,772.92	25,860,488.97	26,780,247.43	17,420,528.90	15,285,490.12	20,659,517.49
Leases of safe-deposit boxes.....	24,128,772.92	1,074,814.74	26,780,247.43	27,843,960.04	26,940,265.96	28,599,196.71
Admissions to theaters, concerts, cabarets, etc.....	33,073,709.83	29,032,965.97	34,428,186.24	35,897,575.57	32,167,271.47	36,262,679.64
Club dues and initiation fees.....	1,294,927.26	1,916,201.15	2,686,480.89	2,849,233.45	2,849,233.45	2,872,320.34
Adulterated, process or renovated butter, mixed flour, and filled cheese.....	300.00	3,048.29	250.00	209.00	2,667.80	405.84
Oleomargarine, including special taxes.....	730,083.20	744,651.11	694,136.16	813,472.65	891,031.31	933,002.65
Narcotics and marihuana, including special taxes.....	63,764.75	35,732.35	66,612.64	56,513.59	48,866.63	242,189.07
Cocunut, etc., oils processed.....	1,323,488.06	2,226,407.11	2,486,146.26	2,200,084.81	2,079,438.57	2,396,433.39
National Firearms Act.....	5,142,000.70	2,985,630.12	3,510,070.40	4,085,496.63	5,220,607.25	5,560,365.51
Sugar Act of 1937.....	53,432.41	10,051.88	27,847.45	—9,737.47	17,851.71	169,886.21
Miscellaneous repealed taxes.....	108,363,960.63	127,398,184.60	147,486,582.06	125,211,432.08	132,012,206.49	146,500,317.69
Miscellaneous taxes—total.....	25,624,843.48	35,000,401.23	15,282,168.21	14,660,188.71	13,868,654.86	16,249,219.07
Retailers' excise tax—jewelry.....	13,921,895.71	11,470,570.46	8,697,719.58	6,216,318.43	3,157,660.14	2,686,066.75
Retailers' excise tax—fur.....	10,207,512.01	12,200,714.04	6,927,931.48	6,441,901.88	6,660,851.67	7,288,509.40
Retailers' excise tax—collet preparations.....	8,784,381.00	11,188,063.52	4,579,391.19	5,671,776.93	6,906,307.65	6,460,910.47
Retailers' excise taxes—total.....	88,740,832.80	69,864,050.75	35,487,270.73	31,980,185.95	30,493,974.32	32,604,705.69
Employment taxes (8 or more).....	26,902,341.88	100,097,440.92	8,504,274.07	4,373,537.12	12,079,662.26	860,284.38
Employment taxes (by others than carriers).....	68,597,322.14	238,746,639.42	16,926,272.44	141,609,619.86	315,467,699.53	8,008,287.18
Employment taxes (by carriers).....	3,715,398.69	28,302,846.64	113,649,331.31	5,460,110.73	32,489,968.81	105,221,642.99
Employment taxes—total.....	98,213,062.71	414,146,926.98	139,082,878.42	151,633,287.70	368,027,256.00	114,120,214.55
Total internal revenue receipts.....	4,205,633,545.23	4,661,991,046.57	5,477,906,810.10	3,004,847,003.46	3,189,383,682.28	3,964,827,298.02

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1947 and 1948, by sources

Sources of revenue	1947	1948	Increase or decrease (—)
Income and profits taxes:			
Individual:			
Withheld by employers.....	\$9,842,282,259.83	\$11,533,576,972.05	\$1,691,294,712.22
Other.....	9,501,015,016.08	9,464,203,726.97	-36,811,289.11
Total individual income taxes.....	19,343,297,275.91	20,997,780,699.02	1,554,483,423.11
Corporation:			
Income tax¹.....	6,055,095,928.79	9,851,499,536.20	3,796,403,607.41
Excess profits taxes:			
Declared value (repealed) ²	55,184,793.45	17,643,249.10	-37,541,544.35
Revenue Act of 1940 (repealed) ³	3,566,177,957.70	305,251,476.10	-3,260,926,481.60
Army and Navy contracts.....		15,672.26	15,672.26
Total corporation income and profits taxes.....	9,676,458,679.94	10,174,409,833.66	497,951,153.72
Total income and profits taxes.....	29,019,755,955.85	31,172,190,532.68	2,152,434,576.83
Employment taxes:			
Other than carriers (Federal Insurance Contributions Act).....	1,458,933,925.01	1,612,720,919.14	153,786,994.13
Employers of 8 or more (Federal Unemployment Tax Act).....	185,875,786.44	208,508,299.66	22,632,513.22
Carriers' taxes (Railroad Retirement Tax Act).....	379,555,104.11	560,113,133.96	180,558,029.85
Total employment taxes.....	2,024,364,815.66	2,381,342,352.76	356,977,537.10
Miscellaneous internal revenue:			
Capital stock tax (repealed) ⁴	1,597,470.22	1,722,833.36	125,363.14
Estate tax.....	708,793,811.54	822,380,121.25	113,586,309.71
Gift tax.....	70,497,262.16	76,965,322.40	6,468,060.24
Alcohol taxes:			
Distilled spirits (imported, excise).....	121,561,513.56	109,965,294.82	-11,596,218.74
Distilled spirits (domestic, excise).....	1,563,307,922.54	1,326,267,593.75	-237,040,328.79
Distilled spirits rectification tax.....	43,484,604.86	34,983,321.96	-8,501,282.90
Wines, cordials, etc. (imported, excise).....	2,905,887.29	2,532,893.18	-372,994.11
Wines, cordials, etc. (domestic, excise).....	54,290,600.20	58,428,942.95	4,138,342.75
Rectifiers; liquor dealers; manufacturers of stills (special taxes).....	9,442,729.75	9,499,845.57	57,115.82
Stamps for distilled spirits intended for export.....	8,769.67	6,714.16	-2,055.51
Case stamps for distilled spirits bottled in bond.....	745,968.29	446,948.80	-299,019.49
Container stamps.....	13,281,896.17	12,035,803.74	-1,246,092.43
Floor taxes.....	152,574.70	42,556.82	-110,017.88
Fermented malt liquors.....	661,417,518.18	697,097,257.83	35,679,741.65
Brewers; dealers in malt liquors (special taxes).....	3,602,414.98	4,019,580.59	357,165.61
Total alcohol taxes.....	2,474,762,398.19	2,255,326,754.17	-219,435,644.02
Tobacco taxes:			
Cigars (large).....	48,288,520.44	46,685,966.98	-1,602,553.46
Cigars (small).....	65,695.15	65,536.14	-159.01
Cigarettes (large).....	6,279.78	4,601.65	-1,678.13
Cigarettes (small).....	1,145,261,626.61	1,208,199,005.10	62,937,378.49
Snuff.....	7,054,624.59	7,372,400.18	317,775.59
Tobacco (chewing and smoking).....	36,547,648.05	37,024,391.73	476,743.68
Cigarette papers and tubes.....	638,665.19	925,524.23	286,859.04
Leaf dealer penalties, etc.....	660.62	693.94	33.32
Cigarette and cigar floor taxes.....	4,680.76	2,032.97	-2,647.79
Total tobacco taxes.....	1,237,768,301.78	1,300,280,152.92	62,511,851.14
Stamp taxes:			
Bonds, issues of capital stock, deeds of conveyance, etc.....	49,105,883.24	50,771,302.94	1,665,419.70
Transfers of capital stock and similar interest sales.....	21,963,073.30	20,373,527.57	-1,589,545.73
Playing cards.....	7,781,949.78	7,867,223.97	85,274.19
Silver bullion sales or transfers.....	1,127,062.09	453,881.16	-673,180.93
Total stamp taxes.....	79,977,968.41	79,465,935.64	-512,032.77

¹ Includes collections from Alaskan railroads in the amounts of \$3,974.33 for 1947, and \$6,097.61 for 1948.
² Repealed effective with respect to income tax taxable years ending after June 30, 1946.
³ Repealed effective with respect to taxable years beginning after December 31, 1945.
⁴ Repealed effective with respect to taxable years ending after June 30, 1945.

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1947 and 1948, by sources—Continued

Source of revenue	1947	1948	Increase or decrease (—)
Miscellaneous internal revenue—Continued			
Manufacturers' excise taxes:			
Lubricating oils.....	\$82,014,668.57	\$80,888,921.61	-\$1,127,746.96
Gasoline.....	433,675,867.82	478,637,625.15	44,961,757.33
Tires and tubes.....	174,927,405.37	159,284,138.65	-15,643,266.72
Automobile trucks and busses.....	62,098,895.81	91,962,891.20	29,863,995.39
Other automobiles and motorcycles.....	204,679,517.75	270,988,392.21	66,308,874.45
Parts and accessories for automobiles.....	99,932,340.73	122,950,708.28	23,018,367.55
Electrical energy.....	63,014,059.19	69,700,529.73	6,686,460.54
Electric, gas, and oil appliances.....	65,608,224.48	87,857,612.46	22,249,387.98
Electric light bulbs and tubes.....	23,179,762.04	24,935,505.39	1,755,743.35
Radio sets, phonographs, components, etc.....	63,856,292.16	67,268,856.93	3,410,564.77
Phonograph records.....	8,491,543.44	7,531,905.10	-959,638.34
Musical instruments.....	10,151,338.18	19,572,682.91	9,421,344.73
Mechanical refrigerators, air-conditioners, etc.....	37,352,386.96	58,473,372.22	21,120,985.26
Matches.....	8,413,182.57	10,609,657.69	2,196,475.12
Business and store machines.....	25,183,429.44	32,707,141.16	7,523,711.72
Luggage—manufacturers' excise (suspended Apr. 1, 1944).....	48,562.50	189.13	-48,373.37
Photographic apparatus.....	36,162,830.60	43,985,373.95	7,772,543.35
Sporting goods.....	17,054,041.99	18,827,947.98	1,773,905.99
Firearms, shells, and cartridges.....	9,031,273.51	11,276,687.37	2,245,413.86
Pistols and revolvers.....	384,029.36	857,913.44	473,884.08
Total manufacturers' excise taxes.....	1,425,259,662.48	1,649,234,052.56	223,974,390.08
Retailers' excise taxes:			
Furs.....	97,480,959.81	79,539,152.40	-17,941,807.41
Jewelry.....	236,515,429.22	217,899,249.20	-18,616,180.02
Luggage.....	84,587,948.88	80,632,323.81	-3,955,625.07
Toilet preparations.....	95,542,308.76	91,852,012.92	-3,690,295.84
Total retailers' excise taxes.....	514,226,646.67	469,922,738.33	-44,303,908.34
Miscellaneous taxes:			
Sugar.....	59,151,922.35	71,246,833.76	12,094,911.40
Telephone, telegraph, radio, cable, leased wires, etc.....	252,746,306.24	275,255,151.59	22,508,845.35
Local telephone service.....	164,944,261.45	193,520,917.11	28,576,655.66
Transportation of oil by pipe line.....	16,988,166.23	18,773,045.00	1,784,878.77
Transportation of persons, seats, berths.....	244,002,947.52	246,323,047.56	2,320,100.04
Transportation of property.....	275,701,414.68	317,203,134.25	41,501,719.57
Leases of safe deposit boxes.....	8,560,125.23	9,081,102.94	520,977.71
Admissions to theaters, concerts, etc.....	392,873,383.06	385,100,699.12	-7,772,683.94
Admissions to cabarets, roof gardens, etc.....	63,349,838.46	53,527,145.22	-9,822,693.24
Club dues and initiation fees.....	23,298,760.96	25,499,192.75	2,200,431.79
Bowling alleys, pool tables, etc.....	4,457,993.20	4,085,677.01	-372,316.19
Coin-operated devices.....	20,432,234.06	19,270,940.65	-1,161,293.41
Adulterated and processed or renovated butter, mixed flour, and filled cheese.....	30,000.63	19,591.95	-10,408.68
Oleomargarine, including special taxes.....	5,873,737.80	9,806,429.34	3,932,691.54
Narcotics, including marihuana and special taxes.....	791,589.92	888,642.64	97,052.72
Coconut and other vegetable oils processed.....	17,313,936.51	25,704,319.58	8,390,382.97
Firearms transfer and occupational taxes.....	8,327.87	9,359.71	1,031.84
All other, including repealed taxes not listed above.....	856,502.49	396,269.15	-460,233.34
Total miscellaneous taxes.....	1,551,381,448.77	1,655,711,499.33	104,330,050.56
Total miscellaneous internal revenue.....	8,064,264,970.22	8,311,009,409.96	246,744,439.74
Grand total, all collections.....	39,108,385,741.63	41,864,542,295.40	2,756,156,553.77
COLLECTIONS FOR CREDIT TO TRUST ACCOUNTS (INCLUDED IN THE TABLE ABOVE)			
Distilled spirits (domestic).....	7,516.42	5,477.02	-1,039.40
Distilled spirits rectification tax.....	5.03	.72	-4.31
Wines (domestic).....	77.22	26.78	-50.44
Manufactured tobacco.....	2.21		-2.21
Coconut oil.....	105,515.28		-105,515.28
Total trust fund collections.....	113,116.16	6,504.52	-106,611.64

TABLE 6.—Summary of internal revenue receipts by principal sources, fiscal years 1916 through 1948

	Income and profits taxes ¹			Employment taxes	Estate and gift taxes
	Individual income taxes	Corporation income and profits taxes ²	Total income and profits taxes		
1916.....	\$67,943,595	\$58,993,658	\$124,937,253		
1917.....	180,108,340	207,274,004	387,382,344		\$6,076,575
1918.....			2,852,324,866		47,452,890
1919.....			2,600,783,903		32,079,983
1920.....			3,956,935,004		103,635,563
1921.....			3,228,137,674		154,043,260
1922.....			2,086,618,465		139,418,846
1923.....			1,691,089,635		128,705,207
1924.....			1,841,759,317		102,966,762
1925.....	845,426,352	916,232,697	1,761,659,049		108,939,896
1926.....	879,124,407	1,094,979,734	1,974,104,141		119,216,375
1927.....	911,939,911	1,308,012,533	2,219,952,444		100,339,852
1928.....	882,727,114	1,291,845,989	2,174,573,103		60,087,234
1929.....	1,095,541,172	1,235,733,256	2,331,274,428		61,897,141
1930.....	1,146,844,764	1,263,414,466	2,410,259,230		64,769,625
1931.....	833,647,798	1,026,392,699	1,860,040,497		48,078,327
1932.....	427,190,682	629,566,115	1,056,756,797		47,322,313
1933.....	352,373,620	394,217,784	746,591,404		34,309,724
1934.....	419,509,488	400,146,467	819,655,955		113,138,364
1935.....	527,112,506	578,678,359	1,105,790,865		278,839,515
1936.....	674,416,074	763,031,520	1,437,447,594	\$48,279	305,547,766
1937.....	1,091,740,746	1,088,101,089	2,179,841,835	265,745,308	416,874,065
1938.....	1,286,311,852	1,342,717,850	2,629,029,702	742,660,228	360,715,210
1939.....	1,028,833,796	1,156,280,509	2,185,114,305	740,428,865	360,071,167
1940.....	982,017,376	1,147,591,931	2,129,609,307	535,520,976	407,057,747
1941.....	1,417,655,127	2,053,468,804	3,471,123,930	925,855,480	432,640,288
1942.....	3,262,800,390	4,744,083,154	8,006,883,544	1,185,261,844	447,495,678
1943.....	6,629,931,089	9,668,956,103	16,298,887,192	1,498,705,034	511,219,337
1944.....	18,261,005,411	14,766,796,477	33,027,801,888	1,738,372,336	643,055,077
1945.....	19,034,313,374	16,027,212,826	35,061,526,200	1,779,177,412	676,832,302
1946.....	18,704,536,165	12,553,601,987	31,258,138,152	1,700,827,675	779,201,074
1947.....	19,343,297,276	9,676,458,680	29,019,755,956	2,024,364,816	809,345,444
1948.....	20,997,780,699	10,174,409,834	31,172,190,533	2,381,242,353	
	Alcohol taxes	Tobacco taxes	Manufacturers' excise taxes ³	All other taxes	Total internal revenue receipts
1915.....	\$247,453,544	\$88,063,948	\$4,218,979	\$48,049,564	\$512,723,289
1917.....	284,008,513	103,201,592	775,078	27,949,538	809,393,640
1918.....	443,839,545	156,188,660	36,636,067	167,513,263	3,698,955,821
1919.....	483,050,854	206,003,092	79,400,266	398,831,981	3,850,150,079
1920.....	139,871,150	295,808,355	267,968,579	643,359,601	6,407,580,252
1921.....	82,623,429	255,219,385	229,397,837	645,635,477	4,595,367,062
1922.....	45,609,436	270,759,384	174,361,288	480,383,664	3,197,451,083
1923.....	30,358,086	309,015,493	185,117,068	379,459,849	2,821,745,228
1924.....	27,685,708	325,638,931	200,921,721	297,306,818	2,796,179,257
1925.....	25,904,775	345,247,211	1,779,177,412	201,512,011	2,584,140,268
1926.....	26,452,029	370,660,439	150,220,488	185,340,420	2,835,999,892
1927.....	21,195,552	375,170,205	66,850,109	81,174,968	2,865,683,130
1928.....	15,307,796	396,450,041	61,961,694	92,165,870	2,796,635,638
1929.....	12,770,728	434,444,543	5,723,791	92,987,744	2,830,054,375
1930.....	11,695,268	450,339,061	2,676,261	100,406,288	3,040,145,733
1931.....	10,432,064	444,276,503	149,744	60,251,619	3,242,229,754
1932.....	8,703,963	398,578,619	86,195	46,171,256	3,557,729,043
1933.....	43,174,317	402,739,059	243,600,368	149,224,352	1,610,839,224
1934.....	258,911,333	425,168,897	335,291,214	670,073,452	2,672,239,195
1935.....	411,021,772	459,178,625	342,144,686	769,187,665	3,299,435,672
1936.....	505,464,037	501,165,728	382,716,142	324,527,086	3,520,203,381
1937.....	594,245,086	552,254,145	449,853,630	305,707,545	4,653,195,515
1938.....	667,978,602	568,181,968	416,763,516	317,287,205	5,668,765,314
1939.....	887,799,701	580,159,206	398,891,003	330,465,663	5,181,673,953
1940.....	624,253,156	608,518,444	447,037,632	337,391,665	5,840,452,347
1941.....	820,056,178	698,076,891	617,373,372	430,563,890	7,370,108,378
1942.....	1,048,516,707	780,982,216	771,902,559	821,681,660	13,047,888,497
1943.....	1,423,646,456	923,857,284	504,746,434	1,274,047,519	22,371,386,497
1944.....	1,618,775,166	988,483,237	503,461,802	1,733,655,377	40,121,760,233
1945.....	2,309,865,790	932,144,822	782,610,640	2,282,107,635	43,800,387,576
1946.....	2,526,164,688	1,165,519,283	922,670,741	2,421,944,169	49,672,996,998
1947.....	2,474,762,398	1,237,788,302	1,225,259,862	2,147,183,534	39,108,385,742
1948.....	2,265,326,754	1,300,280,153	1,649,234,053	2,266,823,007	41,864,542,296

¹ Separate figures on corporation and individual income and excess profits tax collections not available for the years 1916 to 1924.
² Includes munitions manufacturers' tax, excess profits on Army and Navy contracts, and unjust enrichment tax.
³ Includes taxes on sales under Act of October 22, 1914, manufacturers', consumers', and dealers' excise taxes under the war revenue and subsequent acts, except soft drink taxes; all taxes paid by manufacturers of and dealers in adulterated and process or renovated butter, mixed flour, and filled cheese; and for 1932 and subsequent years, manufacturers' excise taxes (Act of 1932, as amended) except soft drinks.

TABLE 7.—Total internal revenue collections, years ended June 30, 1883 to 1948

Year	Amount	Year	Amount	Year	Amount
1863 ¹	\$41,003,192.98	1893	\$161,004,980.67	1923	\$2,621,745,227.87
1864	116,965,578.26	1894	147,168,449.70	1924	2,796,179,257.96
1865	210,855,864.53	1895	143,246,077.75	1925	2,584,140,208.24
1866	310,120,448.13	1896	146,830,615.66	1926	2,835,969,692.18
1867	265,064,938.43	1897	146,619,593.47	1927	2,865,683,128.63
1868	190,374,925.59	1898	170,866,819.36	1928	2,790,535,597.66
1869	159,124,126.86	1899	273,484,573.44	1929	2,939,054,574.43
1870	184,302,828.34	1900	295,316,107.57	1930	3,040,145,734.17
1871	143,198,322.10	1901	306,871,669.42	1931	2,428,228,734.22
1872	130,890,096.90	1902	271,867,990.25	1932	1,557,729,042.54
1873	112,504,012.80	1903	230,740,925.22	1933	1,619,839,224.80
1874	102,191,016.98	1904	232,903,781.06	1934	2,672,239,194.52
1875	110,071,515.00	1905	234,187,076.37	1935	3,299,435,573.18
1876	116,768,096.22	1906	249,102,738.00	1936	3,520,298,361.69
1877	118,549,230.25	1907	269,664,022.85	1937	4,653,195,315.28
1878	110,654,163.37	1908	251,665,950.04	1938	5,658,765,714.33
1879	113,449,621.38	1909	246,212,719.22	1939	5,181,573,952.28
1880	123,981,916.10	1910	289,957,220.16	1940	5,340,452,246.78
1881	135,229,912.30	1911	322,526,299.73	1941	7,370,108,377.66
1882	146,523,273.72	1912	321,615,894.69	1942	13,047,868,517.72
1883	144,553,344.86	1913	344,424,453.85	1943	22,371,386,496.55
1884	121,690,039.83	1914	380,008,893.96	1944	40,121,760,223.77
1885	112,421,121.07	1915	415,681,023.86	1945	43,800,387,574.99
1886	116,902,869.44	1916	512,723,287.77	1946	40,672,096,997.84
1887	118,837,301.06	1917	809,393,640.44	1947	39,108,383,741.63
1888	124,326,475.32	1918	3,698,955,820.93	1948	41,864,542,295.49
1889	130,894,434.20	1919	3,830,150,078.56	Total	338,940,103,067.39
1890	142,594,696.57	1920	5,407,580,251.81		
1891	146,035,415.97	1921	4,593,357,061.95		
1892	153,857,544.35	1922	3,197,451,083.00		

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

TABLE 8.—Internal revenue tax on manufactured products from Puerto Rico, fiscal years 1947 and 1948, by objects of taxation

Articles taxed	1947	1948	Increase or decrease (-)
Distilled spirits, excise tax	\$19,032,586.02	\$2,853,198.54	-\$16,179,387.48
Distilled spirits, floor tax			
Distilled spirits, rectification tax	566,170.63	102,716.00	-463,454.63
Wines			
Fermented malt liquors			
Cigars, large:			
Class A	15.25	2.75	-12.50
Class B	324.45	142.95	-181.50
Class C	123,962.40	6,932.10	-117,030.30
Class D	67,461.66	1,432.20	-66,029.46
Class E	11,234.54	14,375.75	3,141.21
Class F	2,606.25	2,607.93	1.68
Class G	65.50	36.00	-29.50
Cigarettes, large			
Cigarettes, small	292.74	598.57	305.83
Total	19,804,719.44	2,982,042.79	-16,822,676.65

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 \$7,600.88 in 1947 and \$6,504.52 in 1948 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 (see 3360, Internal Revenue Code).

INCOME TAX AUDIT

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1948, 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	106	\$53,622	\$65,985	\$20,550	\$140,166
1926	18	36,763	47,171	16,996	100,900
1927	18	33,178	7,957	3,734	44,869
1928	30	73,648	50,706	32,136	156,490
1929	35	98,617	100,830	38,445	237,892
1930	34	37,971	28,443	13,795	80,209
1931	36	27,432	25,789	12,836	66,057
1932	40	16,961	14,150	5,721	36,832
1933	72	51,825	39,483	15,692	107,000
1934	107	171,024	122,853	40,915	334,792
1935	148	554,611	359,822	76,882	991,315
1936	254	589,898	327,716	122,057	1,039,671
1937	308	1,675,889	925,845	246,368	2,848,102
1938	401	1,640,128	819,703	103,695	2,653,526
1939	627	2,558,066	1,172,851	429,693	4,161,150
1940	1,696	9,193,969	3,591,527	445,456	13,230,952
1941	5,191	27,895,668	8,080,817	1,073,019	37,049,504
1942	7,660	53,082,721	11,509,667	2,666,691	67,259,079
1943	44,454	149,795,364	26,641,510	6,296,565	182,733,439
1944	133,402	266,944,575	29,718,216	8,157,734	304,820,525
1945	94,231	136,646,326	13,228,628	6,419,832	156,294,786
1946	17,957	37,062,550	2,248,578	2,980,065	42,291,193
1947	423	3,619,639	16,663	437,502	4,073,804
1948	1	8,328	310	8,638	8,638
Total	307,249	691,860,313	99,145,220	29,746,358	\$20,760,891
Excess profits tax:					
1940	271	3,019,538	1,159,834	18,435	4,197,807
1941	1,127	19,977,335	7,181,769	158,991	27,318,095
1942	3,408	67,778,173	19,362,262	916,419	88,056,854
1943	9,491	157,457,128	31,921,812	2,836,665	192,215,605
1944	15,751	152,961,367	22,802,185	1,794,127	177,557,679
1945	9,994	83,870,375	9,109,697	1,184,299	94,164,371
1946	513	1,223,673	113,883	15,152	1,352,708
Total	40,555	486,287,689	91,651,442	6,924,088	584,863,119
Grand total	347,804	1,178,156,002	190,796,662	36,670,446	1,405,624,010

(b) TOTAL REGULAR ASSESSMENTS

Income and declared value excess-profits tax:	Items	Tax	Interest	Penalty	Total
1925 and prior	100	\$46,864	\$58,025	\$17,179	\$122,068
1926	15	5,630	7,760	1,390	14,789
1927	17	33,106	7,873	3,698	44,677
1928	27	73,098	50,082	31,861	155,041
1929	32	98,887	100,584	38,331	237,802
1930	31	27,362	17,561	8,490	53,413
1931	33	21,744	20,297	9,992	52,033
1932	39	16,474	13,730	5,477	35,681
1933	65	42,959	32,248	11,346	86,553
1934	95	142,453	101,479	25,244	269,176
1935	137	520,996	337,745	60,001	918,742
1936	241	538,705	295,337	96,430	930,492
1937	290	1,548,405	851,156	158,255	2,557,816
1938	379	1,484,235	737,730	133,575	2,355,540
1939	592	2,203,869	1,003,889	309,871	3,517,629
1940	1,649	9,025,378	3,528,826	387,285	12,941,489
1941	5,122	26,555,018	7,638,585	845,014	35,038,617
1942	7,515	46,395,978	9,630,616	2,142,111	58,168,705
1943	44,205	143,110,171	25,421,431	5,218,053	173,749,655
1944	133,081	260,896,372	28,080,257	6,982,091	296,568,720
1945	93,873	130,402,622	12,556,635	4,673,644	147,632,901
1946	17,708	30,020,097	1,886,070	1,033,135	32,939,302
1947	381	563,786	10,217	21,180	595,183
1948	1	8,328	310	8,638	8,638
Total	305,628	653,782,017	92,998,463	22,273,662	769,054,142

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1948, by tax years—Continued

(b) TOTAL REGULAR ASSESSMENTS—Continued

Tax year	Items	Tax	Interest	Penalty	Total
Excess profits tax:					
1940	268	\$3,013,488	\$1,157,043	\$14,878	\$4,185,409
1941	1,117	19,545,930	7,031,785	104,200	26,681,915
1942	3,376	65,739,510	18,789,810	690,672	85,219,992
1943	9,418	160,849,291	30,564,900	1,852,057	193,266,248
1944	15,680	145,059,055	21,461,173	1,440,683	187,960,911
1945	9,917	75,909,044	8,256,726	417,146	84,582,916
1946	5,500	1,055,628	101,609	1,320	1,158,557
Total	40,276	461,171,946	87,363,046	4,520,956	553,055,948
Grand total	345,904	1,114,953,963	180,361,509	20,794,618	1,322,110,090

(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	95	\$46,009	\$56,879	\$16,772	\$119,660
1926	15	5,630	7,790	1,399	14,789
1927	13	5,196	6,057	2,016	13,269
1928	19	12,959	12,861	5,146	30,966
1929	24	38,850	36,051	8,680	83,581
1930	24	24,728	14,907	6,939	46,576
1931	25	4,469	3,987	1,358	9,814
1932	30	10,289	8,490	3,993	22,772
1933	53	34,404	25,426	10,059	69,889
1934	74	93,463	64,691	20,053	178,147
1935	102	405,869	258,942	25,804	690,715
1936	152	284,396	180,100	56,160	500,656
1937	209	596,452	265,745	90,462	862,659
1938	272	921,741	444,589	90,122	1,456,452
1939	423	579,209	435,814	115,473	1,130,496
1940	1,224	5,297,070	2,298,558	326,986	8,922,614
1941	4,052	20,888,783	5,633,939	877,199	27,194,921
1942	6,613	41,919,945	8,407,356	1,796,759	52,123,170
1943	40,074	127,515,772	22,098,190	4,497,989	154,111,951
1944	128,821	248,855,017	26,618,596	6,369,745	281,813,358
1945	92,399	126,765,896	12,166,228	4,410,933	143,343,057
1946	17,606	29,817,864	1,872,259	1,004,730	32,694,853
1947	380	563,758	10,217	21,180	595,155
1948	1	8,328	310		8,638
Total	292,732	605,980,167	80,902,064	19,659,957	706,442,188
Excess profits tax:					
1940	207	2,114,585	807,738	11,987	2,934,310
1941	932	16,820,442	6,097,696	83,842	23,001,980
1942	2,993	59,824,023	17,138,653	692,145	77,554,821
1943	8,833	134,370,997	27,673,731	1,688,725	163,633,453
1944	15,297	129,813,925	19,546,783	1,251,092	150,611,800
1945	9,811	74,787,762	8,123,868	394,773	83,305,403
1946	495	1,042,662	100,543	1,000	1,144,205
Total	38,568	418,774,396	79,488,012	3,923,564	502,185,972
Grand total	331,300	1,024,754,563	160,390,076	23,483,521	1,208,628,160

(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					
1926	1	\$26,443			\$26,443
1927	3	24,183	\$689		24,872
1928	2	301	317		618
1929	2	366	354	\$30	750
1930	2	1,346	1,211	37	2,594
1931	3	4,210	3,534	134	7,878
1932	3	4,493	3,498	62	8,053
1933	5	1,262	800	72	2,134
1934	7	7,936	5,625	2,280	15,841

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1948, 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	17	\$22,866	\$14,762	\$1,247	\$38,865
1937	29	45,295	45,295	6,009	130,441
1938	43	250,516	132,537	5,365	388,418
1939	53	135,659	63,260	8,075	206,994
1940	133	390,506	148,172	28,893	567,571
1941	369	1,253,762	354,905	71,368	1,680,035
1942	568	1,843,981	497,923	246,196	2,588,100
1943	2,980	10,759,499	2,234,832	609,532	13,603,863
1944	3,791	10,735,217	1,860,361	522,906	13,118,484
1945	1,297	3,154,746	335,812	177,265	3,667,823
1946	93	178,468	13,092	26,475	218,035
1947	1	8			8
1948					
Total	9,402	28,874,905	5,716,969	1,705,946	36,297,820
Excess profits tax:					
1940	19	119,074	45,102	646	164,822
1941	57	594,026	218,072	3,843	815,941
1942	174	2,678,923	727,989	73,369	3,480,231
1943	382	3,915,911	819,432	165,136	4,900,479
1944	341	3,423,144	611,225	143,644	4,178,013
1945	97	684,479	88,945	20,976	794,400
1946	3	11,508	955	320	12,783
Total	1,073	11,427,065	2,511,670	407,934	14,346,669
Grand total	10,475	40,301,970	8,228,639	2,113,880	50,644,489

(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	4	\$555	\$755	\$332	\$1,642
1926	1	1,164	1,458	1,606	4,228
1927	3	35,624	36,193	26,640	98,457
1928	2	57,719	57,267	26,421	136,407
1929	3	1,966	1,995	1,446	5,407
1930	4	818	756	478	2,052
1931	4	1,966	1,698	1,246	4,910
1932	4	3,240	3,962	1,117	8,319
1933	6	44,803	33,705	3,846	82,354
1934	8	45,069	28,895	5,195	77,159
1935	20	170,119	81,829	26,441	278,389
1936	30	373,214	204,837	55,407	633,458
1937	32	143,081	74,252	20,518	237,851
1938	30	403,509	183,421	14,655	601,585
1939	62	1,546,642	784,372	24,273	2,355,288
1940	144	2,311,910	958,428	44,594	3,314,932
1941	387	1,117,621	295,281	52,870	1,465,772
1942	213	3,518,357	791,308	71,494	4,381,159
1943	808	938,666	150,416	52,988	1,142,060
1944	303	289,687	30,329	10,274	330,290
1945	81	21,875	874	1,013	23,462
1946	5				
1947					
1948					
Total	2,164	11,021,317	3,721,010	442,854	15,185,181
Excess profits tax:					
1940	24	572,370	218,701	1,972	793,043
1941	85	1,429,374	519,444	12,411	1,961,229
1942	137	2,094,605	625,276	10,760	2,730,641
1943	164	11,720,493	1,884,113	73,606	13,678,212
1944	34	11,700,323	1,282,148	45,947	13,028,418
1945	9	436,803	44,913	1,397	483,113
1946	2	1,458	111		1,569
Total	453	27,955,426	4,574,706	146,098	32,676,225
Grand total	2,617	38,976,743	8,295,716	588,947	47,861,403

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TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1948, 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	1	\$300	\$391	\$75	\$766
1926					
1927	2	303	358	76	737
1928	2	302	339	75	716
1929	4	6,517	6,949	3,230	16,696
1930	2	302	303	75	680
1931	2	15,111	14,343	8,119	37,573
1932	2	9	8	104	121
1933	3	100	84	108	292
1934	8	2,985	2,283	1,273	6,541
1935	8	64,122	45,183	26,722	136,027
1936	8	61,324	38,676	12,582	112,582
1937	20	589,602	335,279	6,377	931,258
1938	24	168,897	86,352	17,570	272,819
1939	54	685,492	321,394	231,668	1,238,554
1940	148	791,160	297,723	7,133	1,096,016
1941	314	2,105,563	691,313	51,863	2,848,739
1942	121	1,515,331	430,046	46,286	1,991,663
1943	343	1,316,543	297,101	39,038	1,652,682
1944	166	387,482	65,884	36,462	489,818
1945	96	192,293	24,266	75,172	291,731
1946	2	1,890	145	917	2,952
1947					
1948					
Total	1,330	7,905,628	2,658,420	564,905	11,128,953
Excess profits tax:					
1940	18	207,459	65,502	273	293,234
1941	45	702,088	196,573	4,104	902,765
1942	72	1,141,959	297,942	14,398	1,454,299
1943	39	841,890	187,624	24,590	1,054,104
1944	8	121,663	21,017		142,680
1945					
1946					
1947					
1948					
Total	182	3,015,059	788,658	43,365	3,847,082
Grand total	1,512	10,920,687	3,447,078	608,270	14,976,035

(g) TOTAL JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	6	\$5,758	\$7,950	\$3,380	\$18,098
1926	3	31,193	39,411	15,567	86,111
1927	1	72	84	96	192
1928	3	550	624	275	1,449
1929	3	290	246	114	590
1930	3	10,609	10,852	5,305	26,796
1931	3	5,688	5,492	2,844	14,024
1932	1	487	420	244	1,151
1933	7	8,866	7,235	4,346	20,447
1934	12	28,571	21,374	15,671	65,616
1935	11	33,015	22,077	16,881	72,573
1936	13	51,193	32,359	25,627	109,179
1937	18	127,484	74,689	88,113	290,286
1938	22	155,893	81,973	60,120	297,986
1939	35	354,737	168,962	89,822	583,521
1940	47	168,591	62,701	58,171	289,463
1941	69	1,340,650	442,232	228,005	2,010,887
1942	145	6,686,743	1,879,061	524,580	9,090,374
1943	249	6,685,193	1,220,079	1,078,512	8,983,784
1944	321	6,048,203	1,027,959	1,175,643	8,251,805
1945	358	6,243,704	671,993	1,746,188	8,661,885
1946	249	7,042,453	362,508	1,946,930	9,351,891
1947	42	3,055,873	6,446	416,322	3,478,641
1948					
Total	1,521	38,087,296	6,146,757	7,472,696	51,706,749

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1948, by tax years—Continued

(g) TOTAL JEOPARDY ASSESSMENTS—Continued

Tax year	Items	Tax	Interest	Penalty	Total
Excess profits tax:					
1940	3	\$6,050	\$2,791	\$3,557	\$12,398
1941	10	431,405	149,984	54,791	636,180
1942	32	2,038,663	572,452	225,747	2,836,862
1943	73	6,607,837	1,356,912	984,608	8,949,357
1944	71	7,902,312	1,341,012	353,444	9,596,768
1945	77	7,961,331	852,971	767,153	9,581,455
1946	13	168,045	12,274	13,832	194,151
Total	279	25,115,643	4,288,396	2,403,132	31,807,171
Grand total	1,900	63,202,939	10,435,153	9,875,828	83,513,920

(A) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	1	\$73	\$89	\$37	\$199
1926	1	72	84	36	192
1927	1	122	134	61	317
1928	1	62	54	26	132
1929	1	93	92	47	232
1930	1	80	74	40	194
1931	1	487	420	244	1,151
1932	1	629	504	315	1,448
1933	1	918	680	459	2,057
1934	1	1,426	972	713	3,111
1935	1	1,727	1,073	863	3,663
1936	1	1,589	893	795	3,277
1937	1	1,023	513	611	2,047
1938	2	1,460	545	722	2,627
1939	1	1,763	873	881	3,317
1940	9	29,355	10,088	1,512	40,955
1941	34	3,678,809	1,030,854	75,554	4,785,217
1942	52	3,596,723	559,927	141,672	4,298,322
1943	82	3,215,821	565,284	46,749	3,827,834
1944	114	2,143,689	218,508	54,046	2,416,243
1945	169	1,911,458	104,965	231,262	2,247,685
1946	116	48,238	583	11	48,832
1947	7				
1948					
Total	548	14,632,407	2,497,089	556,556	17,686,062
Excess profits tax:					
1940	4	343,856	119,291		463,157
1941	13	1,300,967	357,624	20,287	1,679,078
1942	36	4,245,309	858,314	162,606	5,265,229
1943	46	5,896,805	988,880	313,717	7,199,402
1944	54	6,091,952	637,444	333,345	7,062,741
1945	8	108,642	7,013	12,444	128,099
1946					
1947					
1948					
Total	161	17,990,541	2,968,766	832,399	21,791,706
Grand total	709	32,622,948	5,465,855	1,388,955	39,477,768

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1948, by tax years—Continued

(f) FRAUD JEOPARDY ASSESSMENTS					
Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	6	\$6,758	\$7,960	\$3,380	\$18,098
1926	2	31,060	39,322	15,539	85,912
1927	2				
1928	2	428	490	214	1,132
1929	2	178	192	88	458
1930	2	19,516	10,790	5,258	26,564
1931	2	5,608	5,418	2,804	13,830
1932					
1933	6	8,237	6,731	4,031	18,999
1934	11	27,653	20,694	15,212	63,559
1935	19	32,189	21,105	10,168	69,462
1936	12	49,466	31,286	24,764	105,516
1937	17	125,895	73,796	87,318	287,009
1938	20	154,870	81,460	59,609	295,939
1939	33	353,277	193,317	59,100	580,694
1940	46	166,828	82,928	67,290	286,146
1941	60	1,311,295	432,144	226,493	1,969,932
1942	111	3,911,134	848,197	449,026	4,308,357
1943	167	3,088,470	660,152	936,840	4,685,462
1944	207	2,832,382	462,695	1,128,894	4,428,071
1945	189	4,100,915	453,485	1,092,142	6,245,642
1946	133	5,130,995	287,543	1,715,668	7,104,206
1947	35	3,007,635	5,863	416,311	3,429,809
1948					
Total	1,073	23,454,889	3,649,668	6,916,140	34,020,697
Excess profits tax:					
1940	3	6,050	2,791	3,557	12,398
1941	6	87,539	30,693	54,791	173,023
1942	19	737,696	214,628	205,460	1,157,784
1943	37	2,359,528	496,598	832,002	3,690,128
1944	25	2,005,507	362,132	39,727	2,397,366
1945	23	1,869,379	215,527	433,808	2,518,714
1946	5	59,403	5,261	1,388	66,052
Total	118	7,125,102	1,319,630	1,570,733	19,015,465
Grand total	1,191	30,579,991	4,969,298	8,486,873	44,036,162

TABLE 10.—Tax items appealed to the Tax Court, fiscal year ended June 30, 1948

Tax year	Items	Tax	Penalty	Total
1930 and prior	5	\$118	\$89	\$207
1931	1	107	54	161
1932	4	1,946	1,007	2,953
1933	14	17,211	8,805	26,016
1934	19	23,492	10,579	34,071
1935	17	53,140	18,588	71,728
1936	24	185,881	64,792	240,673
1937	39	237,724	58,155	295,879
1938	51	225,408	57,009	282,417
1939	84	1,572,843	471,425	2,044,268
1940	170	3,188,104	140,122	3,328,226
1941	455	10,083,255	1,411,417	12,104,672
1942	732	17,506,573	1,572,591	19,081,164
1943	1,806	53,964,363	3,054,127	57,038,490
1944	2,606	57,077,113	3,549,191	60,626,304
1945	1,103	12,593,191	2,133,845	14,727,036
1946	250	6,702,067	1,573,038	8,275,105
1947	4	63,804	4,090	67,174
Year and amount undetermined	10			
Total	7,394	164,127,620	14,118,924	178,246,544

TABLE 11.—Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1947, by collection districts

District	Number of factories ¹					Materials used in manufacturing tobacco									
	In busi-ness Jan. 1, 1947	Opened	Closed	In busi-ness Jan. 1, 1948	Total	Unstemmed leaf Pounds	Stemmed leaf Pounds	Scraps Pounds	In process Pounds	Stems Pounds	Licorice Pounds	Sugar Pounds	Other materials Pounds	Total Pounds	
Arkansas	1	0	0	1	1	7,071	306,733	250	4,823		30,323	67,574	95,319	250	
First California	8	5	4	11	15	294	335	2,286	13,034	7				687,626	
Sixth California	11	2	2	15	15	1,157,698	148,768	8,030	2,717					15,966	
Connecticut	4	0	0	4	4	6,614,965		78,389	491,239	312,223				10,747	
Delaware	28	1	7	36	36	5,614,965		26,537	5,292	241,523				2,039,649	
First Illinois	19	0	0	19	19	8,920		81,105	86	427,126				11,960,737	
Eighth Illinois	10	0	0	10	10	6,920		27,545	292					82,180	
Indiana	5	0	0	5	5	475		14,416	86					39,667	
Iowa	5	0	0	5	5	475		14,416	86					14,416	
Kentucky	13	0	0	13	13	214,258	3,453,850	917,943	3,782,790	1,120,087	1,001,712	2,428,487	3,369,650	24,283,827	
Massachusetts	15	1	3	18	18	29,622	120	80,867	39,710	29,483				183,703	
Michigan	17	1	1	19	19	39,830	2,685,397	1,487,962	16,781	10,290	524,351	1,191,334	1,571,697	7,277,642	
Minnesota	5	0	0	5	5	3,066,787	12,810,706	315,153	197,003	2,108,728	3,242,950	4,142,424	2,063,319	14,051	
First Missouri	8	0	2	10	10	3,066,787	12,810,706	315,153	197,003	2,108,728	3,242,950	4,142,424	2,063,319	27,977,080	
Nbraska	3	0	0	3	3	3,066,787	12,810,706	315,153	197,003	2,108,728	3,242,950	4,142,424	2,063,319	4,149	
Fifth New Jersey	9	2	2	13	13	954,359	9,392	28,846	152,388	5,022,544	486,436	77,421	151,330	9,800,696	
First New York	23	0	5	28	28	204,941	20,485	303,680	39,761	23,090				555,870	
Second New York	32	6	6	44	44	37,471	3,172	37,245	33,761					113,578	
Third New York	16	0	0	16	16	4,252	1,150	7,025	17,478					31,927	
Fourth New York	6	0	0	6	6	120,143	1,150	4,163	3,231	15,844	6,533	16,815	19,131	187,010	
Twenty-first New York	10	0	1	11	11	120,143	1,150	4,163	3,231	15,844	6,533	16,815	19,131	576,152	
Twenty-second New York	9	0	2	11	11	236,877	2,726,176	3,438	4,541	4,397				82,318	
Twenty-third New York	3	0	0	3	3	175,528	2,663,975	1,830,565	172,251	2,368,350	9,002,350	10,867,582	7,337,693	12,376	
North Carolina	4	0	0	4	4	868,368	11,035	1,057,562	81,017	602,337	1,548,270	3,150,524	1,583,621	88,892,316	
First Ohio	3	0	0	3	3	868,368	11,035	1,057,562	81,017	602,337	1,548,270	3,150,524	1,583,621	13,093,283	
Tenth Ohio	19	0	0	19	19	67,694		161,846	2,711					13,884,699	
Eighteenth Ohio	2	0	0	2	2	67,694		161,846	2,711					6,173,466	
Oregon	31	1	1	33	33	271,846	50,293	1,633,890	298,024	3,180	98,476	252,590	147,572	2,440,170	
First Pennsylvania	3	0	0	3	3	2,073,963	50,293	1,633,890	298,024	3,180	98,476	252,590	147,572	2,440,170	
Twenty-third Pennsylv-	9	0	0	9	9	2,073,963	50,293	1,633,890	298,024	3,180	98,476	252,590	147,572	3,053,355	
Twenty-fourth Pennsylv-	9	0	0	9	9	2,073,963	50,293	1,633,890	298,024	3,180	98,476	252,590	147,572	3,053,355	
Rhode Island	4	0	0	4	4	1,963		32,871		819				33,690	
Tennessee	10	0	1	11	11	1,200,122		144,068	12,109,627	1,970,870	374,573	97,703	282,765	22,049,728	
First Texas	2	0	0	2	2	59,321		3,938						64,249	
Utah	1	0	0	1	1	2,149,984	7,403,066	741,296	143,429	3,264,464	1,876,272	3,111,572	1,876,272	19,766,968	
Virginia	3	0	0	3	3	22,306	4,818,986	946,684	75,787	21,893	279,240	328,327	2,811,762	9,304,974	
West Virginia	7	0	0	7	7	22,306	4,818,986	946,684	75,787	21,893	279,240	328,327	2,811,762	9,304,974	
Wisconsin	14	0	1	15	15	48	400	171,769	17,659,459	17,287,507	23,031,122	31,470,474	252,693,018	252,693,018	
Total, 1947	381	29	60	550	550	85,447,026	57,119,314	21,833,963	17,659,459	17,287,507	17,800,041	23,031,122	31,470,474	252,693,018	
Total, 1946	394	42	58	584	584	95,745,569	36,054,422	17,659,459	20,325,369	17,566,080	19,122,710	22,252,684	26,208,384	265,552,866	
Increase	13	13	5	13	13	10,298,543	464,892	4,253,317	2,665,900	277,573	1,316,669	1,878,438	4,738,910	12,888,948	
Decrease															

¹ Includes only those factories producing a taxable product, excluding 203 quasi-manufacturers whose operations are reported in table 27.

TABLE 12.—Tobacco and snuff manufactured and removed, calendar year 1947, by collection districts

District	Tobacco manufactured					Manufactured tobacco removed				Tax-paid
	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff ¹	Total	Without payment of tax				
						For export	For use as sea stores	For use of the United States	Total	
Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
Arkansas.....				250	250					250
First California.....				582,127	582,127	5,038			5,038	577,089
Sixth California.....				15,991	15,991					15,991
Connecticut.....				11,332	11,332					11,332
Delaware.....				1,714,304	1,714,304					1,714,304
First Illinois.....			1,887,547	10,160,929	12,038,476	6,921	1,070	15	8,006	12,006,142
Eighth Illinois.....		1,028		80,214	81,242					81,339
Indiana.....		490		40,619	41,109					41,179
Iowa.....				14,209	14,209					14,209
Kansas.....				375	375					375
Kentucky.....	357,898	930,478		22,053,981	23,342,357	390,386	29,621	60	420,067	22,964,612
Massachusetts.....				204,683	204,683					204,683
Michigan.....	128,264	26,133	521,272	6,900,884	7,576,553					7,583,651
Minnesota.....				14,282	14,282					14,282
First Missouri.....	11,765,341	911,245	164,110	16,438,671	29,279,367	1,166,601	21,655	1,514	1,189,770	28,119,806
Nebraska.....				4,308	4,308					4,308
Fifth New Jersey.....			1,849	8,348,518	8,360,367					8,353,415
First New York.....				498,920	498,920	3,226			3,226	492,997
Second New York.....				112,384	112,384	197	1,550		1,747	110,288
Third New York.....				37,306	37,306	35,891			35,891	37,108
Fourteenth New York.....			3,143	181,695	181,695	1,846			1,846	179,849
Twenty-first New York.....				561,962	561,962					561,923
Twenty-eighth New York.....				12,278	12,278					12,426
North Carolina.....	34,210,939	765,542		49,755,206	84,731,687	388,033	60,034	140,754	588,821	83,923,654
First Ohio.....	386,643			12,725,284	13,111,927	68,984	13,930	111	83,025	13,019,905
Tenth Ohio.....				6,913,647	6,913,647	975			975	6,890,997
Eighteenth Ohio.....			1,150	192,599	193,749					193,749
Oregon.....				1,205	1,205					1,205
First Pennsylvania.....			66,240	2,258,902	2,325,142	81,806	953		82,759	2,294,033
Twelfth Pennsylvania.....			934,414	1,893,744	2,828,158	11,353	1,695		12,948	2,755,086
Twenty-third Pennsylvania.....				33,879	33,879					33,879
Rhode Island.....				2,545	2,545					2,560
Tennessee.....		2,225,648		17,290,802	19,516,450	253			253	19,532,542
First Texas.....		19,622		29,940	49,562					49,562

Utah.....				819	819					819
Virginia.....	456,728	271,540	213,524	17,795,327	18,737,223	2,035,898	113,494	17,946	2,167,338	16,631,604
West Virginia.....				8,989,984	8,989,984	2,381			2,381	8,871,341
Wisconsin.....				171,218	171,218					174,714
Total, 1947.....	47,305,808	5,151,735	3,793,349	186,032,180	242,283,072	4,199,789	243,902	160,400	4,604,091	237,497,345
Total, 1946.....	51,809,873	5,772,623	3,765,813	191,892,367	253,230,681	3,826,094	133,076	122,258	4,081,428	250,044,200
Increase.....			37,536							
Decrease.....	4,504,065	620,888		5,860,187	10,947,609	373,695	110,826	38,142	522,663	12,548,555

¹ Scrap chewing tobacco heretofore classified as smoking tobacco has been reported separately by manufacturers since Jan. 1, 1931, but is included together with smoking tobacco and snuff in this table; the total of each class manufactured during the year is as follows: Scrap chewing tobacco, 42,188,634 pounds; smoking tobacco, 104,680,082 pounds; and snuff, 39,163,614 pounds.

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TABLE 13.—Cigars: Number of factories operated, quantity of tobacco used, number of cigars manufactured, and removed without payment of tax, calendar year 1947, by collection districts

District	Number of factories ¹				Tobacco used in making cigars ²			Cigars weighing more than 3 pounds per thousand					
	In business Jan. 1, 1947	Opened	Closed	In business Jan. 1, 1948	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	Removed without payment of tax				
									For export	For use as sea stores	For personal consumption	Total	
Alabama	6	0	0	6	Pounds 846,919	Pounds 9,070	Pounds 884,422	78,026,203				58,539	58,539
Arkansas	2	0	0	2	1,793	658	105	126,012				3,687	3,687
First California	34	7	11	30	304,663	100,410	547	24,851,260	95,500	142,500		37,609	275,609
Sixth California	56	6	17	45	134,126	436,200	17,664	30,994,560	38,000	41,000		98,493	177,498
Colorado	4	0	0	4	3,273	2,563	1,415	312,637				5,262	5,262
Connecticut	66	6	9	64	492,547	184,581	49,292	31,133,801				220,488	220,488
Delaware	2	0	0	2	900	143	1,088	95,000					
Florida	90	115	57	148	9,963,086	2,055,972	7,210,624	882,252,686	3,201,750	337,500		2,441,183	5,980,433
Georgia	15	2	3	15	739,851	99	906,868	74,797,549				13,813	13,813
Idaho	1	0	0	1	440	72		26,900					
First Illinois	190	5	38	166	143,897	108,646	63,861	15,355,337				223,124	223,124
Eighth Illinois	56	1	6	51	60,305	9,647	23,911	4,212,091				44,428	44,428
Indiana	28	3	5	26	1,917,761	837,409	274,332	139,398,333	550,500	177,000		58,423	783,923
Iowa	21	3	5	19	16,648	898	1,401	831,165				4,815	4,815
Kansas	5	0	0	5	1,788	11	149	97,304				284	284
Kentucky	22	1	5	18	766,900	1,824,399	27,189	136,360,069				40,028	40,028
Louisiana	10	2	3	9	382,287	549,347	184,911	63,798,379	210,500				210,500
Maine	10	0	2	8	15,416	2,160	1,166	906,066				8,966	8,966
Maryland	14	0	7	7	139,486	45,752	113,025	13,966,946				1,446	1,446
Massachusetts	113	8	16	105	424,959	218,004	286,427	44,722,780	210,488	169,000		181,310	560,798
Michigan	71	12	18	65	287,320	879,435	16,806	54,314,951	8,528			146,452	154,980
Minnesota	38	2	6	34	40,026	10,470	22,245	3,647,691				25,559	25,559
First Missouri	35	3	11	27	83,464	6,473	12,238	4,416,487				85,862	85,862
Sixth Missouri	7	0	0	6	161,021	258,226		22,201,507				963	963
Montana	3	0	0	3	80		33	4,708				108	108
Nebraska	9	0	3	6	2,604	465	964	195,554				1,254	1,254
Nevada	1	0	0	1									
New Hampshire	15	1	3	13	722,306	49,866	612,230	66,502,548	83,000			161,789	244,789
First New Jersey	19	3	4	18	612,855	1,130,961	262,900	104,516,197	387,500	48,000		26,767	462,267
Fifth New Jersey	69	5	13	61	1,468,287	4,265,257	214,149	303,472,522	2,048,850	344,000		289,782	2,682,632
First New York	144	11	30	125	1,188,914	107,806	49,114	67,421,928	43,150			174,606	217,756
Second New York	86	8	18	76	477,990	74,557	36,827	30,913,514	20,000			91,673	111,673
Third New York	146	16	27	135	266,434	331,608	52,610	33,880,635	902,100	21,500		190,040	1,122,640
Fourteenth New York	131	23	28	126	281,092	673,528	54,763	53,739,037	10,500	21,000		78,695	110,195
Twenty-first New York	27	4	6	26	24,082	5,870	2,307	1,563,280				11,905	11,905
Twenty-eighth New York	43	0	6	37	55,124	3,674	7,030	2,818,763				18,837	18,837

North Carolina	8	1	1	8	325,684	310	412,671	32,561,867				52,203	52,203
North Dakota	2	0	0	2	644	112	113	42,900					
First Ohio	26	3	5	18	305,533	37,881	25,122	14,651,948				43,133	43,133
Tenth Ohio	19	1	2	17	434,895	2,826,289	416,099	169,515,206		873,000		323,769	1,196,769
Eleventh Ohio	21	4	8	18	72,759	11,297	42,890	6,399,140				7,963	7,963
Eighteenth Ohio	46	6	14	38	261,820	99,425	227,888	31,443,494				57,506	57,506
Oregon	10	3	3	10	2,105	2,007	635	249,166				4,641	4,641
First Pennsylvania	426	26	79	373	20,520,889	11,296,300	5,945,711	1,680,284,832	7,559,100	4,683,500		543,918	12,766,518
Twelfth Pennsylvania	30	8	10	28	2,971,202	8,635,773	423,917	632,705,401	6,416,500	1,914,900		75,565	8,406,965
Twenty-third Pennsylvania	39	0	9	30	336,624	5,051	178,968	25,875,079				11,073	11,073
Rhode Island	21	4	5	20	47,324	789	19,111	2,665,793				6,257	6,257
South Carolina	2	0	0	2	1,497,382	1,997,142	127,696	208,803,966	2,047,000	360,500		1,191	2,408,691
South Dakota	2	0	2	2	500	586		48,556				1,656	1,656
Tennessee	6	0	2	4	496,362	163,699	7,816	39,632,906				864	864
First Texas	7	2	3	6	171,940	63,178	63,931	13,984,921				4,704	4,704
Second Texas	2	0	0	2	1,594	13	2,377	191,885				2,863	2,863
Utah	1	0	0	1	3,233	6,154		571,073				3,723	3,723
Vermont	0	1	0	1									
Virginia	8	1	3	6	4,199,850	742,560	3,228	237,686,507	1,083,900	646,550		2,807	1,743,357
Washington	6	1	1	6	1,412	241	1,073	155,858				3,858	3,858
West Virginia	16	2	2	16	1,515,508	218,940	227	80,521,185	1,200			1,200	1,200
Wisconsin	147	10	28	129	196,162	62,370	141,122	18,671,844				210,293	210,293
Wyoming	1	0	0	1	348	50		17,384				309	309
Total, 1947	2,441	319	532	2,228	55,391,414	40,294,406	19,433,308	5,487,656,171	24,928,066	9,760,050		6,110,486	40,798,602
Total, 1946	2,799	395	733	2,441	57,051,341	38,911,094	21,174,813	5,617,689,668	15,317,775	2,680,600		8,472,500	26,370,775
Increase	358	76	221	213	1,659,927	1,383,312	1,741,505	130,043,497	9,610,291	7,179,550		2,362,914	14,427,827
Decrease													

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND

Fourteenth New York					3,002	4,510	293	2,340,150					
Virginia					103,734	147,249		77,349,420		6,000			6,000
Total, 1947					196,736	151,759	293	79,689,570		5,000			5,000
Total, 1946					128,374	182,890	523	92,261,850		6,000			6,200
Decrease					21,638	31,191	280	12,572,280		1,000			1,200

¹ The number of factories in business includes factories which manufactured small cigars.

² A average quantity of leaf tobacco used per 1,000 large cigars, 24.61 pounds; 1,000 small cigars, 3.88 pounds. The number of large cigars of each class removed tax-paid at different tax rates is shown in the following table.

TABLE 14.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1947, by collection districts ¹

District	Class A (manufactured to retail at not more than 2½ cents each)—tax, \$2.50 per thousand	Class B (manufactured to retail at more than 2½ cents each and not more than 4 cents each)—tax, \$3 per thousand	Class C (manufactured to retail at more than 4 cents each and not more than 6 cents each)—tax, \$4 per thousand	Class D (manufactured to retail at more than 6 cents each and not more than 8 cents each)—tax, \$7 per thousand	Class E (manufactured to retail at more than 8 cents each and not more than 15 cents each)—tax, \$10 per thousand	Class F (manufactured to retail at more than 15 cents each and not more than 20 cents each)—tax, \$15 per thousand	Class G (manufactured to retail at more than 20 cents each)—tax, \$20 per thousand	Total
	Number	Number	Number	Number	Number	Number	Number	Number
Alabama		18,400	11,421,650	32,320,700	35,369,175			79,129,925
Arkansas			43,760	73,450	5,600			122,800
First California		15,350,150	7,926,100	2,613,750	4,324,877	578,935	7,675	30,810,487
Sixth California		15,900	270,825	1,322,600	24,567,319	5,103,905	40,550	31,321,099
Colorado			19,750	120,700	165,300			305,750
Connecticut		226,000	134,075	4,188,475	23,585,660	2,330,575		30,464,785
Delaware				95,000				95,000
Florida	2,556,890	348,400	466,354,240	244,246,896	98,188,426	11,312,321	54,098,007	877,105,150
Georgia	526,650		37,663,050	36,093,450	17,275			74,300,425
Idaho			12,800	14,500				27,300
First Illinois	153,000	55,550	551,750	1,567,209	11,329,066	821,290	631,428	15,119,398
Eighth Illinois			401,875	2,068,600	1,694,475			4,154,950
Indiana	173,075	2,089,250	1,148,350	9,016,500	125,902,003	46,600	6,325	138,382,103
Iowa	9,500		11,150	569,050	228,850			818,550
Kansas	6,500	4,850	55,950	1,350	300			68,950
Kentucky	148,550	222,700	3,642,200	424,750	133,453,665	9,350		137,901,215
Louisiana			613,850	14,254,600	40,722,906	7,885,714	347,726	63,824,796
Maine			24,270	370,000	485,090			879,360
Maryland	500		5,775,050	5,236,950	3,067,225	2,050	2,000	14,083,775
Massachusetts	470,000	745,000	794,730	24,784,030	18,055,481	874,025	70,800	45,794,066
Michigan	119,000	207,000	2,313,925	3,684,800	40,740,155	2,762,612	8,138,122	57,965,614
Minnesota			1,398,650	430,600	1,975,825			3,805,075
First Missouri	35,000	8,000	175,700	1,276,950	2,790,475	33,950	9,100	4,329,175
Sixth Missouri			290,450	1,448,090	21,358,164			23,096,704
Montana			2,200		2,400			4,600
Nebraska			64,500	85,550	35,250			195,300
New Hampshire				510,100	65,189,326		7,475	65,706,901
First New Jersey	123,975	12,000	3,312,500	7,681,750	82,167,249	7,483,553	1,301,950	102,082,977
Fifth New Jersey	344,890	36,340,800	11,904,775	17,736,399	198,015,490	7,529,776	2,029,450	273,901,580
First New York	1,466,700	33,977,700	2,695,248	23,305,150	5,098,605	380,035	156,925	67,080,363
Second New York	446,297	22,620,100	4,859,850	1,160,600	3,011,777	651,500	496,250	33,146,374
Third New York	439,800	4,590,500	2,667,120	3,860,775	11,941,202	6,759,472	4,781,440	35,040,309
Fourteenth New York	280,525	1,012,500	2,371,625	6,751,010	41,823,930	1,740,675	243,100	54,233,965
Twenty-first New York	27,500	230,000	160,950	388,350	535,500	112,800		1,455,100
Twenty-eighth New York	137,000	916,000	754,600	360,300	889,775	17,600		3,075,275
North Carolina			1,130,350	31,273,125	18,300			32,421,775
North Dakota	3,500	4,700	3,500	26,800	4,500			43,000
First Ohio	25,000	400	832,160	1,119,925	12,356,467	68,655		14,402,597

Tenth Ohio			1,999,800	1,925,750	165,181,099	1,743,498		170,850,14
Eleventh Ohio	43,000	476,700	5,071,565	797,700	304,700			6,692,665
Eighteenth Ohio	2,550	470,900	11,296,310	5,583,610	14,453,099	90,975		31,907,444
Oregon			8,550	69,100	170,275			247,925
First Pennsylvania	4,623,645	59,388,844	217,193,553	280,670,208	1,073,819,031	34,166,590	3,580,000	1,673,446,871
Twelfth Pennsylvania	2,026,800	53,831,150	36,364,260	39,736,350	500,455,997	13,600,107	4,040,575	650,055,239
Twenty-third Pennsylvania	49,600	1,473,800	20,006,160	3,628,700	99,700			25,255,960
Rhode Island	16,400	1,285,100	246,800	840,330	335,280			2,723,910
South Carolina	223,760	39,491,850	2,589,800	16,450	166,509,250			208,830,900
South Dakota			7,000		39,500			47,300
Tennessee	167,450	17,437,700	7,699,900	1,392,400	12,637,710			39,335,160
First Texas	2,900		1,083,310	4,439,073	6,206,120	1,651,110	3,800	13,386,313
Second Texas				151,050	27,200	200		178,450
Utah					569,950			569,950
Virginia		12,538,250	126,265,502	337,500	83,852,841			222,994,093
Washington			21,000	54,875	62,675			138,550
West Virginia	11,000	966,650	43,700,500	24,507,199	9,123,650			78,308,999
Wisconsin		100	332,100	1,362,500	16,266,750	279,925	180,475	18,421,850
Wyoming					17,675			17,675
Total, 1947	14,670,917	306,276,044	1,045,687,218	848,010,629	3,059,240,575	108,037,798	80,173,173	5,460,105,354
Total, 1946	33,841,640	377,114,915	919,816,679	1,736,458,822	2,299,919,936	150,191,160	104,107,544	5,621,450,686
Increase			125,870,539		759,329,639			
Decrease	19,170,723	70,838,871		890,448,193		42,153,352	23,934,371	161,345,332

¹ In addition cigars weighing not more than 3 pounds per thousand were removed tax-paid during 1947 as follows: Florida, 63,259; fourteenth New York, 1,937,870; Virginia, 78,643,320; total, 80,649,440 cigars.

TABLE 15.—Cigars weighing more than 3 pounds per thousand: Manufactured and removed tax-paid for domestic consumption from customs bonded manufacturing warehouses, class 6, by classes, calendar year 1947¹

Year	Number of warehouses			Tobacco used ²			
	In business Jan. 1	Opened	Closed	In business Dec. 31	Unstemmed	Stemmed	Scraps
1947.....	6	0	0	6	Pounds 793,088	Pounds 1,735,663	Pounds 96,322
1946.....	6	0	0	6	351,502	1,575,641	48,661
Increase.....					441,586	160,312	47,661
Decrease.....							

Year	Manufactured	Removed tax-paid			
		Class A	Class B	Class C	Class D
1947.....	Number 124,055,188	Number 44,800	Number 26,200	Number 1,800	Number 5,939,182
1946.....	128,841,360	57,500		423,500	3,808,760
Increase.....			26,200		
Decrease.....	4,786,172	12,700		421,700	2,130,432

Year	Removed tax-paid—Continued				Value of stamps used
	Class E	Class F	Class G	Total	
1947.....	Number 30,343,117	Number 41,383,239	Number 46,105,612	Number 123,844,150	\$1,888,068.67
1946.....	30,167,615	50,095,971	40,149,494	124,702,830	1,894,604.60
Increase.....	175,502		5,956,318		3,463.47
Decrease.....		8,712,732		858,680	

¹ Compiled from monthly returns filed with collectors of customs by the manufacturers operating the warehouses. The above figures are not included in table 13, which shows operations of factories registered under the internal revenue laws only. These bonded manufacturing warehouses are operated exclusively under customs supervision.

² Average quantity of leaf tobacco used per 1,000 cigars, 26.09 pounds.

TABLE 16.—Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured and removed, calendar year 1947, by collection districts

District	Number of factories ¹			Tobacco used ²			Scraps, cuttings, and clippings
	In business Jan. 1, 1947	Opened	Closed	In business Jan. 1, 1948	Unstemmed	Stemmed	
First California.....	62	0	0	2	Pounds 965,632	Pounds 10,940,092	Pounds 374,664
Sixth California.....	1	0	0	0		170	39
Florida.....	1	0	0	1			1,734,072
Kentucky.....	0	0	0	0			11
Massachusetts.....	0	0	0	0			266,445
Michigan.....	0	0	0	0			1,232,865
First Missouri.....	0	0	0	0			135,906
Fifth New Jersey.....	0	0	0	0			11,305
First New York.....	0	0	0	0			2,474
Second New York.....	0	0	0	0			11,305
Third New York.....	0	0	0	0			2,474
Fourth New York.....	0	0	0	0			11,305
North Carolina.....	0	0	0	0			2,474
South Carolina.....	0	0	0	0			11,305
North Ohio.....	0	0	0	0			2,474
First Pennsylvania.....	0	0	0	0			11,305
Twelfth Pennsylvania.....	0	0	0	0			2,474
Virginia.....	10	0	0	10			30,886,469
Total, 1947.....	60	2	9	63			915
Total, 1946.....	62	7	9	60			5,446,796
Increase.....							39,852,406
Decrease.....	2	5		00			45,985,478
				7			5,733,072

¹ The number of factories in business includes those factories which manufactured large cigarettes shown in table 17.

² A average quantity of leaf tobacco used per 1,000 cigarettes, 2.86 pounds.

TABLE 16.—Cigarettes not weighing more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured and removed, calendar year 1947, by collection districts—Continued

District	Cigarettes weighing not more than 3 pounds per thousand				Removed without payment of tax			Total	Removed tax-paid
	Manufactured	For export	For use as sea stores	For use of the United States	For personal consumption	For use of the United States	For personal consumption		
	Number	Number	Number	Number	Number	Number	Number	Number	
First California.....	5,352,510,500	1,900,037,000	846,515,000	873,000	2,247,577,000	3,131,293,500	2,247,577,000	3,131,293,500	
Sixth California.....	96,800	200	75,715,000	200	921	96,700	921	96,700	
Florida.....	26,787,808,550	1,420,768,480	43,516,000	4,879,340	1,409,653,600	25,399,873,310	1,409,653,600	25,399,873,310	
Kentucky.....	119,400	67,443,880	269,089,860	67,443,880	1,409,653,600	120,000	1,409,653,600	120,000	
Massachusetts.....	6,000	9,764,783,340	53,200,320	9,764,783,340	9,764,783,340	2,465,020	9,764,783,340	2,465,020	
First Missouri.....	9,764,783,340	53,200,320	246,000	9,764,783,340	9,764,783,340	9,021,783,880	9,764,783,340	9,021,783,880	
Fifth New Jersey.....	384,624,070	179,569,280	851,000	384,624,070	2,687	714,153,780	384,624,070	714,153,780	
Second New York.....	203,623,870	179,569,280	3,184,800,000	187,731,844	4,770,280	373,510,820	179,569,280	373,510,820	
Third New York.....	13,023,870	7,221,452,800	1,370,128,000	1,370,128,000	10,986,254,924	1,028,410	10,986,254,924	1,028,410	
Fourth New York.....	222,960,453,794	1,279,471,120	2,882,000	2,882,000	12,968,500	1,153,860	12,968,500	1,153,860	
Ninth New York.....	2,287,694,770	16,519,524,100	1,370,128,000	1,370,128,000	17,983,244,880	885,805,870	17,983,244,880	885,805,870	
Tenth Ohio.....	101,434,348,600	39,002,769,650	5,021,300,000	940,047,324	13,031,088	335,412,516,425	39,002,769,650	335,412,516,425	
First Pennsylvania.....	390,682,788,875	20,660,044,340	3,874,034,000	121,408,100	30,669,731,269	321,726,726,505	30,669,731,269	321,726,726,505	
Second Pennsylvania.....	350,088,082,948	2,342,725,310	1,147,286,000	118,578,224	3,607,416,803	13,685,788,920	3,607,416,803	13,685,788,920	
Twelfth Pennsylvania.....	19,644,675,927	1,152,731							
Total, 1947.....	390,682,788,875	20,660,044,340	5,021,300,000	940,047,324	13,031,088	335,412,516,425	13,031,088	335,412,516,425	
Total, 1946.....	350,088,082,948	2,342,725,310	3,874,034,000	121,408,100	14,213,829	321,726,726,505	14,213,829	321,726,726,505	
Increase.....	19,644,675,927	2,342,725,310	1,147,286,000	118,578,224	1,182,731	13,685,788,920	1,182,731	13,685,788,920	
Decrease.....									

TABLE 17.—Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured and removed, calendar year 1947, by collection districts

District	Tobacco used ¹			Cigarettes weighing more than 3 pounds per thousand		
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	Removed	
					Without payment of tax for export	Tax-paid
	Pounds	Pounds	Pounds	Number	Number	Number
First New York.....	14	31		8,700	700	8,000
Second New York.....	276	1,302		409,480		405,900
Third New York.....	308			62,400		66,400
North Carolina.....			12	27,950		27,950
Twelfth Pennsylvania.....			185	28,340		28,340
Total, 1947.....	598	1,333	307	536,870	700	536,590
Total, 1946.....	1,223	4,910	669	1,657,900	517,200	1,889,250
Decrease.....	625	3,577	362	1,121,030	516,500	1,352,660

¹ Average quantity of leaf tobacco used per 1,000 large cigarettes, 5.19 pounds.

NOTE.—The number of factories in business is included in table 16.

TABLE 18.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, also quantities of such articles manufactured, calendar years 1943 to 1947¹

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large ²	Small	Large	Small		
	Pounds	Pounds	Pounds	Pounds		
1943.....	131,401,547	493,956	42,184	860,416,435	236,349,309	1,228,703,431
1944.....	129,399,386	482,602	273,114	920,145,057	204,241,196	1,254,541,355
1945.....	128,011,949	378,414	783,507	943,502,267	218,499,433	1,291,175,670
1946.....	137,165,884	372,885	8,662	1,000,929,225	168,190,329	1,306,666,985
1947.....	135,028,366	309,472	2,785	1,055,591,192	164,184,731	1,355,116,546

TOBACCO AND SNUFF

Year	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1943.....	58,944,804	6,257,103	4,459,636	51,414,141	162,834,464	43,179,209	327,089,357
1944.....	61,654,569	6,498,436	4,082,238	52,866,763	139,861,057	41,961,777	306,934,840
1945.....	59,703,982	6,722,913	3,969,724	47,748,343	168,622,865	43,833,974	330,501,801
1946.....	51,809,873	5,772,628	3,755,813	46,117,134	106,414,119	39,361,114	253,230,681
1947.....	47,305,808	5,151,735	3,793,349	42,188,634	104,680,032	39,163,514	242,283,072

CIGARS AND CIGARETTES

Year	Cigars		Cigarettes	
	Weighting more than 3 pounds per thousand	Weighting not more than 3 pounds per thousand	Weighting more than 3 pounds per thousand	Weighting not more than 3 pounds per thousand
	Number	Number	Number	Number
1943.....	5,363,026,896	125,480,310	6,111,260	296,173,332,633
1944.....	5,198,679,049	123,339,710	26,870,442	323,583,887,771
1945.....	5,274,674,590	98,167,030	82,415,955	332,164,669,733
1946.....	5,617,699,668	92,261,850	1,657,900	350,038,092,948
1947.....	5,487,656,171	79,689,870	536,870	369,682,768,876

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

² Does not include tobacco used in bonded manufacturing warehouses.
NOTE.—Compiled from statements of accounts prepared from manufacturers' inventories and monthly returns filed under the United States internal revenue laws. For cigars produced in bonded manufacturing warehouses and removed for domestic consumption, see table 15.

TABLE 19.—Summary of operations of manufacturers of tobacco and cigars, calendar year 1947

NUMBER OF TOBACCO MANUFACTURERS, AGGREGATE QUANTITY OF EACH KIND, AND TOTAL OF ALL KINDS OF TOBACCO PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1946 AND 1947

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced						
		Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
1946								
Under 50,000.....	375	Pounds 44,348	Pounds 77,187	Pounds 355,852	Pounds 798,302	Pounds 124,405	Pounds 1,400,074	
50,000 to 100,000.....	9		2,629	417,215	223,659		643,503	
100,000 to 250,000.....	10	141,172	4,006	244,604	963,243	174,493	1,627,518	
250,000 to 500,000.....	8	96,720	825,737	1,035,718	865,783		2,824,906	
500,000 to 6,000,000.....	17	3,578,880	2,941,201	938,490	1,731,326	23,029,798	1,815,538	34,035,221
Over 5,000,000.....	17	48,134,273	1,820,170	2,733,531	42,831,419	80,533,384	37,246,680	212,799,457
Total.....	436	51,809,873	5,772,628	3,755,813	46,117,134	108,414,119	39,361,114	253,230,681
1947								
Under 50,000.....	348		45,754	67,390	315,863	720,610	107,041	1,256,658
50,000 to 100,000.....	13			1,848	393,548	543,647		944,044
100,000 to 250,000.....	10	80,390	241,328	3,143	230,279	803,060	165,792	1,534,992
250,000 to 500,000.....	6		808,847		604,794	909,454		2,323,095
500,000 to 6,000,000.....	16	3,647,525	2,446,479	834,414	2,196,979	17,353,264	8,665,297	33,237,953
Over 5,000,000.....	17	43,571,893	1,609,327	2,786,553	33,453,171	84,339,997	32,225,384	202,988,325
Total.....	410	47,305,808	5,151,735	3,793,349	42,188,634	104,680,032	39,163,514	242,283,072

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1946	1947	Increase or decrease (-)	Percent of total	
	1946	1947	Increase or decrease (-)				1946	1947
Under 50,000.....	375	348	-27	Pounds 1,400,074	Pounds 1,256,658	Pounds -143,416	0.55	0.52
50,000 to 100,000.....	9	13	4	643,503	944,044	300,541	0.26	0.39
100,000 to 250,000.....	10	10	-	1,527,518	1,534,992	7,474	0.60	0.63
250,000 to 500,000.....	8	8	-2	2,824,908	2,323,095	-501,813	1.12	0.96
500,000 to 6,000,000.....	17	16	-1	34,035,221	33,237,953	-797,268	13.44	13.72
Over 5,000,000.....	17	17	-	212,799,457	202,986,325	-9,813,132	84.03	83.78
Total.....	436	410	-26	253,230,681	242,283,072	-10,947,609	100.00	100.00

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1946 AND 1947

Output of cigars	Number of manufacturers			Aggregate cigar production			Percent of total production	
	1946	1947	Increase or decrease (-)	1946	1947	Increase or decrease (-)	1946	1947
Under 250,000.....	2,489	2,299	-190	Number 127,562,554	Number 111,812,028	Number -15,750,526	2.27	2.04
250,000 to 500,000.....	205	162	-43	74,090,777	57,118,921	-16,971,856	1.32	1.04
500,000 to 1,000,000.....	134	79	-55	95,345,986	52,666,783	-42,679,203	1.70	0.96
1,000,000 to 2,000,000.....	128	44	-84	178,895,106	63,358,463	-115,536,643	3.18	1.15
2,000,000 to 3,000,000.....	56	28	-28	135,154,103	68,060,129	-67,093,974	2.40	1.24
3,000,000 to 4,000,000.....	29	14	-15	103,812,712	47,755,987	-56,056,725	1.85	0.87
4,000,000 to 5,000,000.....	11	11	-	48,087,564	48,244,565	157,001	0.88	0.88
5,000,000 to 7,500,000.....	22	15	-7	131,791,264	94,786,470	-37,004,794	2.35	1.78
7,500,000 to 10,000,000.....	16	14	-2	140,635,875	120,744,430	-19,891,445	2.50	2.20
10,000,000 to 20,000,000.....	33	25	-8	496,479,697	348,037,498	-148,442,204	8.84	8.34
20,000,000 to 40,000,000.....	32	33	1	905,412,223	959,390,204	53,977,981	16.12	17.48
Over 40,000,000.....	39	35	-4	3,180,431,807	3,515,680,698	335,248,891	56.61	64.07
Total.....	3,194	2,760	-434	5,617,699,668	5,487,656,171	-130,043,497	100.00	100.00

TABLE 20.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1948, by collection districts*¹

District	Manufactured tobacco and snuff			Cigarettes weighing not more than 3 pounds per thousand ²		
	Removed for exportation	Exported	Delivered to export warehouses	Removed for exportation	Exported	Delivered to export warehouses
First California.....	<i>Pounds</i> 8,769	<i>Pounds</i> 6,547	<i>Pounds</i>	<i>Number</i> 2,363,218,000	<i>Number</i> 2,212,748,000	<i>Number</i>
First Illinois.....	10,802	9,077	.....	.....	.....	.....
Kentucky.....	337,836	394,022	.....	946,416,765	922,101,165	250,000
First Missouri.....	1,441,683	1,147,198	.....	77,506,860	72,149,040	20,000
Fifth New Jersey.....	.....	.....	.....	258,365,490	290,105,000	2,150,000
First New York.....	3,454	4,106	.....	101,461,290	87,557,460	3,800,000
Second New York.....	8,573	173	.....	12,473,650	16,605,650	.....
Third New York.....	24,547	35,797	.....	158,924,460	202,857,060	.....
Fourteenth New York.....	1,014	614	.....	4,257,800	4,257,800	.....
North Carolina.....	349,852	377,218	.....	8,245,758,300	8,411,895,300	38,150,000
Tenth Ohio.....	92,285	97,348	.....	.....	.....	.....
First Pennsylvania.....	708	708	.....	991,787,510	1,034,759,770	50,000
Twelfth Pennsylvania.....	53,395	71,804	.....	.....	.....	.....
Tennessee.....	3,031	5,909	.....	.....	.....	.....
Virginia.....	2,566,846	2,568,420	108	16,736,209,780	16,258,827,760	108,250,000
West Virginia.....	3,486	3,109	.....	.....	.....	.....
Total.....	4,904,124	4,722,403	108	29,896,379,785	29,513,864,005	152,670,000
	Cigars weighing more than 3 pounds per thousand ³		Perique tobacco, scraps, cuttings, clippings, siftings, etc.	Cigarette paper books		
	Removed for exportation	Exported ⁴	Removed for exportation	Exported	Removed for exportation	Exported
	<i>Number</i>	<i>Number</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Number</i>	<i>Number</i>
Sixth California.....	31,600	35,600	.....	.....	.....	.....
Connecticut.....	.....	.....	.....	.....	.....	.....
Florida.....	2,296,106	2,764,500	50,733	50,733	210,320	2,090,384
Indiana.....	340,500	415,500	.....	.....	.....	.....
Kentucky.....	.....	.....	.....	.....	.....	.....
Louisiana.....	76,500	134,000	80,027	80,027	.....	.....
Massachusetts.....	45,500	91,500	.....	.....	7,836,450	7,090,210
Michigan.....	4,778	4,778	.....	.....	.....	.....
New Hampshire.....	86,250	83,250	.....	.....	.....	.....
First New Jersey.....	210,000	250,500	.....	.....	.....	.....
Fifth New Jersey.....	1,167,700	1,298,000	12,073	12,073	.....	.....
First New York.....	1,000	1,000	.....	.....	.....	.....
Third New York.....	18,200	16,200	4,435	738	10,800	5,400
Fourth New York.....	210,250	612,750	.....	.....	.....	.....
Fourteenth New York.....	.....	130,500	.....	.....	.....	.....
North Carolina.....	.....	.....	.....	.....	23,493,840	25,164,480
Tenth Ohio.....	605,500	590,000	19,778	19,778	.....	.....
First Pennsylvania.....	8,942,500	8,933,700	31,289	153,462	.....	.....
Twelfth Pennsylvania.....	4,808,650	5,895,750	24,370	24,370	.....	.....
South Carolina.....	460,500	894,500	.....	.....	.....	.....
Tennessee.....	.....	.....	55,915	55,915	.....	.....
Virginia.....	1,078,150	1,193,650	.....	.....	.....	.....
Total.....	20,373,678	23,335,678	278,620	407,096	31,651,410	34,350,474

¹ Tax-paid or returned to factory: 2,822 pounds of tobacco and snuff, 29,954,840 small cigarettes, 61,500 large cigars, and 23,040 cigarette paper books.
² Cigarettes weighing more than 3 pounds per thousand: 3,000 removed for exportation, 3,000 exported.
³ Cigars weighing not more than 3 pounds per thousand: 2,000 removed for exportation.
⁴ Exported: Class A, 36,100; class B, 133,800; class C, 1,642,700; class D, 2,157,200; class E, 16,906,950; class F, 1,084,100; class G, 1,474,828 cigars.

TABLE 21.—*Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco export warehouses,¹ for export, year ended June 30, 1948*

Class of product	Withdrawn from warehouses during year	Exported	Tax-paid or returned to factory
Tobacco and snuff.....	pounds.....	207	207
Large cigars.....	number.....	.....	.....
Small cigarettes.....	do.....	148,494,850	138,312,650
			343,800

¹ There were 10 such warehouses in operation at the close of the year.

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

Class of product	Withdrawn from factory during year	Delivered to sea stores warehouses	Delivered to vessels	Tax-paid or returned to factory
Tobacco and snuff.....	pounds.....	190,102	196,976	2,480
Small cigars.....	number.....	5,000	5,000	88
Large cigars ¹	do.....	5,544,800	5,741,549	250,000
Small cigarettes.....	do.....	4,530,678,120	4,431,618,620	55,984,000
				2,495,020

¹ Class B, 121,000; class C, 185,000; class D, 117,000; class E, 4,792,300; class F, 173,000; class G, 77,500 cigars.

TABLE 23.—*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, 1948*

Class of product	Withdrawn from warehouses during year ²	Delivered		Tax-paid or returned to factory
		To vessels for sea stores	For export	
Tobacco and snuff.....	pounds.....	219,711	205,077	193
Small cigars.....	number.....	6,300	6,300	.....
Large cigars.....	do.....	8,409,769	7,722,583	267,000
Small cigarettes.....	do.....	4,553,413,840	4,250,812,890	319,841,480
				456,420

¹ There were 40 bonded internal revenue, 4 Army, and 12 Navy warehouses in operation at the close of the year.

² In addition 7,136,000 cigarettes were withdrawn for tax exempt purposes other than sea stores use.

TABLE 24.—*Domestic and imported cigarette papers and tubes withdrawn tax-free and tax-paid, fiscal years 1947 and 1948*

Fiscal year	Cigarette papers			
	Tax-free packages, books, or sets		Tax-paid packages, books, or sets	
	Domestic	Imported	Domestic	Imported
	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>
1948.....	530,674,424	.....	64,834,734	80,224
1947.....	581,839,684	600,000	39,556,660	228,500

Fiscal year	Cigarette tubes	
	Tax-free	Tax-paid
1948.....	3,698,500	8,821,650
1947.....	6,489,900	9,417,900
		800

TABLE 25.—Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1948

Classification	Large cigars							Total
	Class A	Class B	Class C	Class D	Class E	Class F	Class G	
Domestic manufacture.....	Number 13, 124, 404	Number 358, 746, 310	Number 1, 270, 934, 496	Number 690, 736, 809	Number 3, 012, 218, 644	Number 110, 861, 747	Number 78, 479, 285	Number 5, 635, 101, 695
Bonded manufacturing warehouses ¹	100	80, 000	1, 100	9, 031, 343	35, 911, 737	43, 177, 356	50, 331, 248	137, 681, 684
Imported—Cuba.....	72, 920	250	373, 770	3, 714	64, 886	96, 335	10, 953, 708	10, 220, 093
Imported—Other countries ²		5, 725		5, 842	923, 133	58, 341	46, 608	1, 485, 439
Total.....	13, 196, 524	358, 832, 285	1, 271, 309, 366	699, 777, 708	3, 048, 218, 400	154, 193, 779	138, 960, 849	5, 684, 488, 911
Puerto Rican manufacture.....	1, 100	47, 650	1, 733, 025	204, 600	1, 437, 575	173, 862	1, 800	3, 599, 012
Total.....	13, 197, 624	358, 879, 935	1, 273, 042, 361	699, 982, 308	3, 049, 655, 975	154, 367, 641	138, 962, 649	5, 688, 088, 523

Classification	Small cigars	Large cigars	Small cigarettes	Chewing and smoking tobacco	Snuff	Total tobacco and snuff
	Number	Number	Number	Pounds	Pounds	Pounds
Domestic manufacture.....	87, 381, 519	542, 255	345, 195, 874, 204	205, 510, 603	40, 952, 037	246, 562, 640
Imported—Cuba.....			241, 220	342		342
Imported—Other countries ²		5, 560	1, 501, 448	71, 845	5, 741	77, 586
Total.....	87, 381, 519	547, 815	345, 197, 616, 872	205, 682, 790	40, 957, 778	246, 640, 568
Puerto Rican manufacture.....			171, 020			
Total.....	87, 381, 519	547, 815	345, 197, 787, 982	205, 682, 790	40, 957, 778	246, 640, 568

¹ Manufactured under customs supervision from tobacco imported from any one country.
² Includes Philippine Islands.

TABLE 26.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1947, by collection districts

District	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by ¹ —			
	In business Jan. 1, 1947	Opened	Closed	In business Jan. 1, 1948	Unstemmed	Stemmed	Scraps	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California.....	5	2	1	6	720				720	3, 617			3, 617
Sixth California.....	8	3	4	7	55				55				55
Connecticut.....	67	7	2	62	1, 304, 122				1, 304, 122	20, 709, 492	85		20, 709, 577
Delaware.....	1	0	0	1									
Florida.....	35	30	34	31	63, 655	211			63, 866	20, 149, 249	21, 305		20, 170, 554
Georgia.....	55	277	278	54	4, 344, 593	5			4, 344, 598	140, 203, 703			140, 203, 703
First Illinois.....	12	2	1	13	1, 741				1, 741	13, 528			13, 528
Indiana.....	13	8	7	14						10, 213, 934			10, 213, 934
Kentucky.....	422	201	190	433	39, 667, 425	1, 909, 612	63, 423		41, 640, 460	473, 009, 827		241, 838	473, 009, 827
Louisiana.....	1	0	0	1		130, 446			130, 446				130, 446
Maryland.....	62	54	47	59	5, 523, 724	13, 142			5, 536, 866	42, 784, 223			42, 784, 223
Massachusetts.....	13	1	0	12	6, 251				6, 251	3, 230, 921			3, 230, 921
Michigan.....	3	0	0	3						618, 743			618, 743
Minnesota.....	3	0	0	3									
First Missouri.....	3	0	0	3						5, 381, 502			5, 381, 502
Sixth Missouri.....	3	0	0	3	1, 904				1, 904			519	519
Fifth New Jersey.....	10	0	3	5									
First New York.....	8	0	0	8						10, 531, 737			10, 531, 737
Second New York.....	90	15	10	95	13, 064, 845	48, 290	131, 071	8, 005	13, 252, 211	3, 214, 195			3, 214, 195
Third New York.....	42	7	7	42	2, 973, 034		42, 638		3, 015, 672				
Fourth New York.....	11	1	5	7	297, 669	77			297, 746				
Fourteenth New York.....	3	0	1	2						412, 069	1, 385		413, 454
Twenty-eighth New York.....	710	767	932	545	32, 343, 511	1, 342, 813	349, 497	1, 640, 502	35, 078, 323	955, 232, 744			955, 232, 744
North Carolina.....	30	6	9	27	15, 181				15, 181	14, 421, 704	1, 418		14, 423, 122
First Ohio.....	5	0	0	5						193, 578	496		194, 074
Tenth Ohio.....	2	1	2	1						57, 978			57, 978
Eleventh Ohio.....	3	0	0	3	600				600				
Eighteenth Ohio.....	1	0	0	1									
Oregon.....	86	12	11	87	277, 199				277, 199	51, 389, 838	152, 315	18, 958	51, 561, 112
First Pennsylvania.....	6	2	2	6									
Twelfth Pennsylvania.....	6	2	2	6									
Twenty-third Pennsylvania.....	5	9	1	4	7, 396				7, 396				

¹ In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 113,751,110 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 28.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1948, 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 or less than 500 barrels, \$110	Rectifiers, 500 barrels or more, \$220	Wholesale liquor dealers, \$110	Retail liquor dealers, \$27.50	Retail liquor dealers at large, \$27.50	Retail dealers in medicinal spirits, \$27.50	Manufacturers of non-beverage products, less than 25 gallons, \$25	Manufacturers of non-beverage products, not exceeding 50 gallons, \$30	Manufacturers of non-beverage products, 50 gallons or more, \$100	Wholesale dealers in wines, \$110	Wholesale dealers in wines and malt liquors, \$110	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$55	Brewers, 500 barrels or more, \$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
Alabama			11	567		5		7	2						107	2,946		2
Alaska			35	633											13	27		
Arizona			79	1,481											17	228		7
Arkansas			22	958			1			11		287		1	79	1,905		7
First California	8	32	10	754	20,203		4	9	52	1								509
Sixth California	3	16	10	503	17,823		2	2	49					2	8	206	4,902	198
State of California	11	48	20	1,257	38,026		6	11	101	1			2	22	414	10,053		705
Colorado		18		87	2,211	12	351	2	3	7				3	4	103	1,055	13
Connecticut	1	5	6	109	5,288			3	12	1		62	1	3	323	3,086	2	719
Delaware	6			9	665			1	1					7	14	35		17
District of Columbia		1		126	2,030	23	4		5			16		1	26	201		74
Florida		18		137	5,430	3			3			4,100		6	106	3,048		2
Georgia	1	1		59	2,464	1		7	2	6	22	35	1,395	1	86	2,035		12
Hawaii		1		6	880				17					5	25	69		
Idaho				3	789				2			2		2	88	1,868		10
First Illinois	5	1	9	496	21,190		20	4	4	96	3			24	914	712		944
Eighth Illinois	4	2	5	166	6,188		32	1	10					15	166	588		534
State of Illinois	10	3	14	662	27,348		52	4	5	106	3			39	1,080	1,298		1,478
Indiana	5	8	8	63	5,239	1		1	27					13	219	1,324	1	191
Iowa		2	1	5	2,899		9	1	12		12			3	284	3,936		30
Kansas	1			1	76		2	1	1						208	4,905		58

Kentucky	4	9	29	211	2,394	25	11	1	9	1		1	8	6	178	2,397	2	110
Louisiana		16	3	112	6,062	3		4	6	3				7	162	3,903		555
Maine			1	5	261				6					8	75	2,441		2
Maryland	6	10	15	123	4,897	159	5	3	4	26	1	213		6	233	1,700		712
Massachusetts	10	7	10	238	7,794		906	12	7	71				12	506	3,318		552
Michigan	3	2	3	394	18,050		1	2	2	13	28			26	360	446		1,649
Minnesota		7	2	47	2,680		162	4	3	24	2	1	1	18	489	10,628	5	402
Mississippi	1			87	1,880		1		4	4		181			139	3,884		28
First Missouri	8	4	2	92	4,137	74	1	2	2	40	4	3		8	194	4,113	9	474
Sixth Missouri	1	26		80	2,588	4	1	3	10	10		4		4	170	2,411	5	66
State of Missouri	9	30	4	172	6,725	78	2	5	2	50	4	3		12	364	6,524	14	540
Montana				28	2,037			1						9	72	340		32
Nebraska	1			16	1,774		19		3					4	155	1,619		8
Nevada		1		26	1,062		44							2	23	230		4
New Hampshire		1		1	299		4		4					1	43	1,636		
First New Jersey	2		1	65	3,843		3	1	6	2	5			3	208	134		147
Fifth New Jersey	16	3	11	218	11,038	23	2	3	54	22	21			10	385	322		836
State of New Jersey	18	3	12	283	14,921	23	5	4	60	24	26			13	593	456		983
New Mexico		18		51	1,374							2			25	38		
First New York		3	1	52	6,958	10	2	2	5	60	15	13	49	14	297	9,145	14	234
Second New York	5	2		54	1,301	37	3	2	2	56	59	57	71		18	671	1	24
Third New York			1	167	4,345	6	19			25	24	25	41		32	3,252		57
Fourteenth New York	4	3	2	40	8,166				2	29	15			7	199	7,241		296
Twenty-first New York	3	3		16	4,011			1		16				5	134	2,492		159
Twenty-eighth New York	3	7	1	34	5,538				26	3	1			15	176	4,709		567
State of New York	15	18	5	353	30,319	53	24	5	10	212	116	96	161	45	856	27,510	15	1,337
North Carolina				121	2,589		4				3	15	204		200	6,500		12
North Dakota				14	1,138										86	524		11
First Ohio	6	1	6	80	3,914			1	1	27	2			11	64	1,174		503
Tenth Ohio				66	3,022			1	1	7				9	46	515		162
Eleventh Ohio	1			77	2,474			1	1	13				7	42	631		39
Eighteenth Ohio	5	4	1	219	10,967			3	3	28				14	49	617		939
State of Ohio	12	5	7	442	20,377			5	6	75	2			41	271	2,837		1,643
Oklahoma	1			79	1,233				2					2	237	5,809	1	14
Oregon		1	1	72	2,280		2	1	8			156		3	113	2,718		52
First Pennsylvania	10	3	19	301	8,529	20	2	5	3	71				30	1,093	2,281		13
Twelfth Pennsylvania	2		1	117	4,360		1	1	2	5	1			15	257	648		38

For footnote, see p. 160.

TABLE 28.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1948, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts ¹ or States	Distilled spirits									Wines				Fermented malt liquors						
	Manufacturers of stills, \$65	Rectifiers of less than 500 barrels, \$110	Rectifiers, 500 barrels or more, \$220	Wholesale liquor dealers, \$110	Retail liquor dealers, \$27.50	Retail liquor dealers at large, \$27.50	Retail dealers in medicinal spirits, \$27.50	Manufacturers of non-beverage products, less than 25 gallons, \$25	Manufacturers of non-beverage products, not exceeding 50 gallons, \$50	Manufacturers of non-beverage products, 50 gallons or more, \$100	Wholesale dealers in wines, \$110	Wholesale dealers in wines and malt liquors, \$110	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$65	Brewers, 500 barrels or more, \$110	Wholesale dealers in fermented malt liquors, \$55	Retail dealers in fermented malt liquors, \$22	Retail dealers in malt liquors at large, \$22	Temporary dealers in liquors (beer or wine), \$2.20 per month
Twenty-third Pennsylvania	5	14	5	248	7,844		1		2	15						20	1,133	1,699		1
State of Pennsylvania	17	17	25	666	20,733	20	4	6	7	91	1	1			65	2,483	4,628		52	
Rhode Island				44	1,868		105	1		6					2	84	46		47	
South Carolina				12	1,138						1	9	1	1,173		92	5,182		45	
South Dakota		1		9	1,096										2	110	1,329		6	
Tennessee		1		46	1,045		3	5	2	28					2	148	5,178	4	38	
First Texas	1			73	5,571	6				10				2	536	6,993		26	144	
Second Texas				102	4,060	30				12			3	1	310	2,974			28	
State of Texas	1			175	9,631	36			3	22			3	3	846	9,967		26	172	
Utah				1	119					1				2	53	1,353			5	
Vermont				7	320		2			2				4	20	114			7	
Virginia	1			62	3,329		4		1	17	4	31			4	161	1,819		8	
Washington		1		224	5,770					14				12	118	1,137			51	
West Virginia	1			4	803					1	1			3	211	5,140			1	
Wisconsin	1	4	1	142	13,988	9	574			14				57	870	4,424		1	1,069	
Wyoming		6		1	652		6							3	69	141			31	
Total	136	263	167	7,049	288,542	449	2,306	90	79	1,107	189	168	188	19,942	8	467	13,617	160,970	71	13,533

Collection districts or States ¹	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	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 and compounders of opium, etc., \$24	Wholesale dealers, \$12	Retail dealers, \$3	Practitioners, \$1	Dealers in untaxed narcotic preparations, \$1	Laboratories, etc., \$1
Alabama	1	20	629	43	6,012			2		1	19	717	2,196	6	
Alaska			31		150							28	75	1	
Arizona		4	93	15	1,761						7	238	749	11	
Arkansas		15	399	46	5,289							605	1,710	18	
First California	2			57	10,769					4	31	1,621	7,098	31	5
Sixth California	6			52	10,822					4	48	1,898	9,762	40	8
State of California	8			109	21,591					8	79	3,519	16,860	71	13
Colorado		4	225	21	3,042						24	611	2,051	22	6
Connecticut				34	2,703						16	832	3,038	90	9
Delaware			1	12	778					1	1	98	407	12	1
District of Columbia		3	51	18	1,292					2	8	342	1,893	2	1
Florida		38	1,050	50	6,060						16	833	2,836	3	5
Georgia	5	27	714	91	10,073			1		1	40	1,043	3,099	26	1
Hawaii			9	12	449						3	32	399	60	1
Idaho			15	4	471							217	648		
First Illinois	9	3	1	96	11,968					5	49	2,363	9,178	53	11
Eighth Illinois		2		85	8,124					2	20	700	2,719	72	1
State of Illinois	9	5	1	181	20,112					7	69	3,063	11,897	125	12
Indiana	1	36	2,153	87	10,305	2				8	48	1,210	4,406	99	3
Iowa				53	5,000					1	33	792	3,039	138	2
Kansas	4	17	479	61	5,092					1	11	820	2,146	43	1
Kentucky		17	879	43	7,554					1	21	722	2,625	31	1
Louisiana		16	624	36	5,625						15	907	2,261	39	3
Maine		7	27	47	3,571						5	310	1,280	7	1
Maryland	1		340	42	5,246						19	668	2,965	16	4
Massachusetts		1		93	7,859					5	43	1,066	7,900	183	14

For footnote, see p. 160

TABLE 28.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1948, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts or States ¹	Oleomargarine—Continued					Adulterated butter and filled cheese—Continued					Narcotics—Continued				
	Manu- fac- turers of oleo- marga- rine, \$600	Whole- sale dealers in col- ored oleo- marga- rine, \$450	Retail dealers in col- ored oleo- marga- rine, \$48	Whole- sale dealers in un- colored oleo- marga- rine, \$200	Retail dealers in un- colored oleo- marga- rine, \$6	Retail dealers in adu- lterated butter, \$48	Manu- fac- turers of adu- lterated butter, \$600	Manu- fac- turers of process or reno- vated butter, \$50	Manu- fac- turers of filled cheese, \$400	Manu- fac- turers, import- ers and com- pound- ers of opium, etc., \$24	Whole- sale dealers, \$12	Retail dealers, \$3	Practi- tioners, \$1	Dealers in untaxed narcotic prepara- tions, \$1	Labora- tories, etc., \$1
Michigan.....	2		1	138	16,168					11	59	2,118	7,119	132	4
Minnesota.....				33	3,358					2	22	1,040	4,131	13	1
Mississippi.....		7	283	32	3,600		1		1	5	486	1,532	52		
First Missouri.....	1	7	369	30	5,573					8	23	909	3,266	47	6
Sixth Missouri.....	1	15	373	50	5,497					1	25	745	2,629	57	4
State of Missouri.....	2	22	742	80	11,070					9	48	1,654	5,795	104	10
Montana.....				12	737						4	234	618	2	
Nebraska.....	2	3	246	29	2,798					2	10	621	1,728	31	1
Nevada.....		1	50	5	337						2	76	271	5	
New Hampshire.....				18	1,658					1	4	175	705	48	
First New Jersey.....		5	171	25	2,996						2	450	1,689	5	
Fifth New Jersey.....	6	9	432	48	4,905					11	11	1,315	5,148	25	12
State of New Jersey.....	5	14	603	73	7,901										
New Mexico.....		4	80	10	1,599					11	13	1,766	6,837	30	12
First New York.....				33	6,052						1	208	581	9	1
Second New York.....				49	286					14	5	2,510	9,120	42	5
Third New York.....		3		9	1,494					7	44	258	868	20	2
Fourth New York.....				74	6,206					3	10	830	7,381	15	9
Twenty-first New York.....				58	4,443					6	26	1,494	5,775	27	5
Twenty-eighth New York.....				52	5,255					4	20	465	2,288	26	
State of New York.....		3		275	23,736					2	18	756	3,384	20	6
North Carolina.....	1	15	301	57	6,342					36	123	6,313	28,816	150	28
North Dakota.....				6	519						1	882	3,116	140	5
											1	191	504	2	
First Ohio.....	2	1		39	4,205					2	16	606	2,199	30	4
Tenth Ohio.....	1			65	3,349					1	15	345	1,423	53	5
Eleventh Ohio.....	1			33	3,780					3	21	339	1,664	44	
Eighteenth.....				65	8,461					10	36	1,125	4,312	22	
State of Ohio.....	4	1		202	19,765					16	88	2,414	9,588	149	9
Oklahoma.....		28	823	36	7,088						22	918	2,510	39	
Oregon.....				27	4,159					2	22	529	1,885	4	1
First Pennsylvania.....		3	1	88	9,080						57	2,228	8,377	48	15
Twelfth Pennsylvania.....				42	3,792					20	12	499	1,746	7	2
Twenty-third Pennsylvania.....				81	8,006					2	17	1,173	4,701	17	5
State of Pennsylvania.....		3	1	211	20,878					22	86	3,900	14,824	72	22
Rhode Island.....		2	58	16	1,560						8	321	1,065	34	1
South Carolina.....	1	21	418	37	4,212						9	535	1,524	7	
South Dakota.....					920						2	262	556	5	
Tennessee.....	1	1	1	67	6,306					3	31	930	3,037	37	5
First Texas.....	1	61	1,779	50	7,603					1	32	1,328	4,245	220	3
Second Texas.....	5	44	1,688	47	8,776					1	29	1,337	4,261	273	1
State of Texas.....	6	105	3,467	97	16,379					2	61	2,665	8,506	493	4
Utah.....		1	31	7	1,328						12	209	724	8	
Vermont.....				16	1,211						2	110	576	99	2
Virginia.....	15	401		67	6,691						14	753	3,127	429	3
Washington.....	2			7	165					2	29	840	2,641	18	2
West Virginia.....	10	326		71	6,791					1	10	379	1,967	1	1
Wisconsin.....				4	972					10	20	1,184	3,891	54	1
Wyoming.....				4	453						2	99	287	2	
Total.....	53	473	15,552	2,735	308,736	2	1	3	1	171	1,219	51,386	192,841	3,173	184

For footnote, see p. 160.

TABLE 28.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1948, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts ¹ or States	Marihuana				National Firearms		Pawnbrokers, class 3, \$300	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 manufacturers, \$24	Dealers, \$3	Producers, \$1	Practitioners and laboratories, \$1	Manufacturers or importers								Dealers, \$200 and \$1
					\$500	\$25							
Alabama		2		1				400	30	3,652	232	17,603	
Alaska								41	6	285	142	1,467	
Arizona							1	245	30	2,455	355	7,777	
Arkansas		1		2				773	39	4,654	467	17,487	
First California	1	2		2			10	996	125	14,935	4,123	66,518	
Sixth California		2		46				1,065	197	14,391	2,620	64,932	
State of California	1	4		48			10	2,061	322	29,326	6,743	131,450	
Colorado		4		4			1	517	73	3,433	921	14,887	
Connecticut				3	2		1	399	269	6,710	273	22,915	
Delaware				1				105	17	955	30	3,176	
District of Columbia		1		7			1	74	18	1,083	20	7,323	
Florida				1			1	644	57	9,679	544	35,691	
Georgia		1		8			1	716	73	6,663	754	29,486	
Hawaii				3			46	346	20	1,300	119	3,843	
Idaho								285	36	2,263	1,666	8,274	
First Illinois	1	7	1	15				1,048	521	16,353	3,294	69,421	
Eighth Illinois		2		5				1,205	223	9,397	3,812	34,048	
State of Illinois	1	9	1	20				2,253	744	25,750	7,106	103,469	
Indiana		2		15				1,255	253	9,717	1,584	40,312	
Iowa			1	6				3,547	726	10,168	3,829	34,522	
Kansas				1				1,027	141	6,687	1,120	22,915	
Kentucky		8	145	7			7	726	68	6,849	1,753	26,836	
Louisiana		1		1				559	33	10,127	5,685	36,766	
Maine		1		1				355	122	2,154	45	10,722	
Maryland		1		9				366	170	7,063	2,534	27,684	
Massachusetts				28	3		3	1,013	594	8,424	357	38,989	
Michigan		4		6		1	19	1,288	524	16,260	121	64,966	

Minnesota		5	6			2		805	286	10,293	354	34,825
Mississippi								457	14	5,336	1,637	19,628
First Missouri				1		2		735	111	10,761	62	31,066
Sixth Missouri		1		5		1		601	83	5,136	86	20,597
State of Missouri		1		6		3		1,336	194	15,897	138	51,663
Montana								227	43	2,556	1,638	8,590
Nebraska	1	4	1	37		3		642	80	3,718	470	14,025
Nevada								39	9	1,038	1,453	4,678
New Hampshire				1				264	71	1,172	82	6,178
First New Jersey		4		7		1		311	99	4,520	94	14,839
Fifth New Jersey		7		8				478	453	9,744	150	35,736
State of New Jersey		11		15		1		789	552	14,264	254	50,575
New Mexico						4		207	22	2,320	274	6,828
First New York	3	1	2	10				394	262	7,474	19	42,820
Second New York	3	2		84		2		84	20	4,875		4,886
Third New York		11		20		2		135	50	2,597		20,554
Fourteenth New York	1			10				500	304	10,110	245	40,788
Twenty-first New York		1		5		1		470	226	5,850	298	20,995
Twenty-eighth New York		4		19		2		483	282	6,961	458	28,783
State of New York	7	19	2	64		7		2,066	1,144	33,867	1,020	153,826
North Carolina							16	1,154	79	4,966	172	26,890
North Dakota								417	62	2,047	4	5,526
First Ohio		1		7				407	113	5,277	596	19,274
Tenth Ohio				12				527	111	4,729	2,260	16,824
Eleventh Ohio				5				500	70	4,566	596	14,778
Eighteenth Ohio		2		5		7		912	321	11,564	1,121	40,772
State of Ohio		3		29		7		2,346	615	26,126	4,563	91,648
Oklahoma		1		1		10		846	39	4,709	72	24,678
Oregon		4		2		6		415	73	4,187	3,510	20,076
First Pennsylvania	1	7		21		2		1,138	368	14,244	1,789	49,867
Twelfth Pennsylvania		2		12		2		514	177	5,434	854	18,544
Twenty-third Pennsylvania		2		4		1		1,295	555	12,749	1,601	41,196
State of Pennsylvania	1	11		37		6		2,947	1,100	32,427	4,244	109,607
Rhode Island		2				1		172	91	1,834	168	7,508
South Carolina		1		6				554	30	3,841	84	18,903

¹For footnote, see p. 160.

TABLE 28.—Number of special-tax payers purchasing special-tax stamps covering the fiscal year 1948, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts or States	Marihuana—Con.			National Firearms—Con.			Pawn-brokers, class 3, \$300	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 manufacturers, \$24	Dealers, \$3	Producers, \$1	Practitioners and laboratories, \$1	Manufacturers or importers, \$500	Dealers, \$200 and \$1						
South Dakota.....												
Tennessee.....												
First Texas.....		1		3		3		371	64	1,666	124	6,525
Second Texas.....		2		6		3		591	44	7,312	345	25,218
State of Texas.....		2		6		4		1,485	96	13,948	3,079	53,554
Utah.....				6		1		519	172	8,276	2,068	34,909
Vermont.....		1						1,977		22,224	5,137	88,463
Virginia.....								222	26	1,714	696	6,413
Washington.....				3				125	45	796	94	4,499
West Virginia.....				6				563	117	7,247	222	27,466
Wisconsin.....		1	1	1		16		528	102	6,463	7,197	25,343
Wyoming.....		1	465	2				864	68	7,753	89	25,424
		1		2				618	608	17,870	19	46,887
				2				130	22	1,053	663	3,632
Total.....	11	110	621	391	5	179	1	40,687	10,149	419,076	71,511	1,628,613

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

TABLE 29.—Production and withdrawals of colored oleomargarine, year ended June 30, 1948, by collection districts

District	On hand July 1, 1947	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1948
Alabama.....	Pounds 942	Pounds 2,407,644	Pounds 2,354,880	Pounds	Pounds 2,000	Pounds	Pounds 51,706
First California.....		113,064	110,088				2,976
Georgia.....	26,196	3,104,469	2,934,317	6,600	21,096	4,034	164,618
First Illinois.....	267,373	25,289,783	20,125,724	4,546,919	456,007	879	427,607
Indiana.....		2,358,332	1,529,006	703,136	6,424		119,136
Kansas.....	24,688	4,110,499	3,648,376	136,082	254,882	535	95,362
Maryland.....	7,477	3,207,890	697,188	1,869,405	574,524		74,250
First Missouri.....	1,824	384,604	817,296		55,296		13,836
Sixth Missouri.....	13,093	1,599,948	1,589,788		22,590		20,563
Nebraska.....	15,468	3,853,100	137,580	3,692,376			48,612
Fifth New Jersey.....	27,153	2,345,439	128,402	777,102	1,306,116	3,049	155,924
First Ohio.....	29,000	7,248,048	320	6,086,058	1,054,986		135,684
Tenth Ohio.....	1,600	2,222,879	537,432	1,616,757			70,290
Eleventh Ohio.....		6,517,800	6,167,190	332,250		960	17,400
South Carolina.....		19,240	11,034				7,705
First Texas.....	73,943	9,949,788	9,944,283		27,888		51,561
Second Texas.....							
Total.....	488,757	75,242,507	50,713,533	19,766,635	3,784,868	8,998	1,457,230

TABLE 30.—Production and withdrawals of uncolored oleomargarine, year ended June 30, 1948, by collection districts

District	On hand July 1, 1947	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1948
Alabama.....	Pounds 2,298	Pounds 57,569	Pounds 39,912	Pounds	Pounds	Pounds	Pounds 19,955
First California.....	122,568	82,837,584	82,570,200			24	389,928
Sixth California.....	518,288	56,215,451	55,902,571				831,168
Georgia.....	62,735	31,411,406	31,359,616			4,813	109,712
First Illinois.....	2,055,355	202,571,087	202,202,955		7,980	105,309	2,310,198
Indiana.....	6,988	64,087,890	62,144,164		9,100		1,921,614
Kansas.....	192,676	66,059,842	65,901,462			284	350,772
Maryland.....	61,410	21,112,746	21,043,128		17,640		113,388
Michigan.....	1,106,109	30,593,897	30,676,765				1,023,232
First Missouri.....	13,986	14,703,664	14,673,210				44,440
Sixth Missouri.....	131,716	3,200,071	3,314,456		792		16,539
Nebraska.....	17,568	5,491,016	5,390,586				118,048
Fifth New Jersey.....	309,789	73,966,083	73,764,750		1,606	60,784	448,712
First Ohio.....	609,701	50,596,463	50,121,488				1,084,676
Tenth Ohio.....	89,844	18,202,926	17,984,916				307,854
Eleventh Ohio.....	402,228	26,312,488	26,194,318			1,088	519,310
South Carolina.....		3,317,826	3,296,610				21,218
Tennessee.....		8,689,330	6,222,410				466,920
First Texas.....		8,113	6,990			144	979
Second Texas.....	164,702	55,675,134	55,653,626				186,210
Total.....	5,867,932	815,090,586	810,464,083		37,118	172,446	10,284,871

TABLE 31.—Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1948, by months

Month	Colored				
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
1947					
July	4,341,838	2,160,836	1,946,700	97,224	426
August	4,219,168	1,979,860	2,273,011	105,600	48
September	5,145,915	2,917,949	2,097,314	80,060	48
October	6,362,908	3,909,870	1,736,285	127,422	470
November	7,721,396	3,965,277	3,520,215	738,830	1,533
December	6,652,878	3,496,230	1,615,598	1,109,851	
Total	75,242,507	50,713,533	19,766,635	3,784,868	8,998
1948					
January	7,863,276	5,025,877	2,081,899	1,006,427	1,046
February	6,663,169	4,684,220	1,635,034	93,110	287
March	6,020,032	5,640,245	730,474	72,508	248
April	6,641,297	6,017,811	564,754	47,394	2,453
May	7,245,554	5,944,079	765,732	62,180	1,001
June	6,385,042	4,971,279	899,669	264,264	1,486
Total	815,090,586	810,464,083	37,118	172,446	
Uncolored					
1947					
July	44,556,033	45,403,325		432	3,915
August	45,823,831	45,412,221		912	4,577
September	62,300,979	64,854,814		384	4,004
October	80,661,780	79,269,494		6,106	9,457
November	74,100,746	74,262,592		3,432	9,965
December	72,368,115	69,095,248		2,028	6,037
1948					
January	80,082,700	82,890,733		5,616	25,115
February	73,770,024	70,382,717		5,712	9,581
March	65,815,374	66,673,002		6,224	7,281
April	69,408,301	70,936,066		4,321	22,557
May	76,718,271	74,863,462		4,675	52,202
June	69,484,342	64,430,429		1,276	17,475
Total	815,090,586	810,464,083		37,118	172,446

TABLE 32.—Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1939 to 1948

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 tax-free for use of United States
1939	1,380,891	354,991	155,748	867,925	331,591,928	331,761,894	300	3,000
1940	1,859,731	302,149	649,489	896,387	301,857,576	301,599,496	1,830	
1941	4,489,410	426,866	1,864,674	2,075,586	339,445,828	340,550,313	1,320	7,808
1942	14,827,836	660,864	2,938,898	10,954,725	353,975,583	353,648,498		
1943	116,969,840	2,103,669	1,558,097	116,301,641	431,498,452	429,468,704	10,020	86,914
1944	135,002,918	10,397,872	826,376	125,902,258	474,023,820	473,441,857		114,304
1945	72,686,114	21,242,752	2,023,418	48,439,797	540,313,364	533,743,648	7,174,464	1,645,190
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	8,080,006	36,757,858	576,446,614	571,082,948	572,970	547,200
1948	75,242,507	50,713,532	19,766,635	3,784,868	815,090,586	810,464,083		37,118
Total	554,829,332	125,253,281	46,085,096	381,876,819	4,649,035,336	4,627,194,421	11,046,266	3,141,464

TABLE 33.—Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1948

	Pounds		Pounds
Butter flavor	6,185	Oleo oil	3,229,711
Citric acid	67	Oleo stearine	3,442,217
Coconut oil	13,223,198	Oleo stock	574,221
Color	55,168	Peanut oil	14,701,900
Corn oil	4,158,481	Salt	27,386,968
Cottonseed flakes	12,060	Soda (benzoate of)	654,117
Cottonseed oil	433,068,654	Sodium sulpho acetate	38,358
Cottonseed stearine	119	Soya bean oil	246,841,298
Derivative of glycerine	1,443,307	Soya bean stearine	21,480
Diacetyl	10,466	Soya flakes	3,140
Lecithin	1,189,430	Vitamin concentrate	140,896
Milk	150,318,002		
Monostearine	898,913	Total	904,998,698
Neutral lard	3,580,222		

TABLE 34.—Production and withdrawals of renovated butter, year ended June 30, 1948, by collection districts

District	On hand July 1, 1947	Produced	Withdrawn tax-paid	Lost or destroyed	On hand June 30, 1948
Alabama	26,948	854,956	856,159		25,745
Georgia	5,962	391,569	396,534		1,017
Total	32,930	1,246,525	1,252,693		26,762

TABLE 35.—Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1939 to 1948

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
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	1,751,116	1,737,289
1942	3,480,555	3,486,709	1947	1,017,115	1,068,777
1943	3,442,368	3,433,385	1948	1,246,525	1,252,693

TABLE 36.—Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1948

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, 1947	15,896,140						
1947							
July	3,772,959	124,437	2,976,155	496,182	3,208	73	11
August	5,103,630	12,384	4,547,228	961,208	9,504		2
September	5,756,856	233,660	5,230,604	792,146	4,176		7
October	6,933,085	312	7,454,685	793,569	3,888	1	2
November	7,131,354	19,923	6,061,629	713,233	10,236		
December	6,716,338	178	5,638,676	589,598	7,200		
1948							
January	6,195,881	4,338	4,715,642	478,709	6,336		2
February	5,617,201	576	4,990,110	428,236	3,168		1
March	6,508,684	144,306	5,750,126	327,442	9,648		
April	6,204,462	13,423	4,622,640	286,361	36,068		
May	5,312,430	19,638	3,761,881	582,032	10,368		
June	5,181,766		4,196,345	496,345	28,616	83	2
Total	70,435,646	573,175	59,946,708	5,934,111	138,416	157	27
On hand June 30, 1948			19,885,569				

ALCOHOL, DISTILLED SPIRITS, BEER, AND WINE

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

TABLE 37.—Plants and permittees qualified to engage in the production, distribution, or use of alcohol and alcoholic liquors as of June 30, 1948

Kind of establishment	Number
Fruit distilleries	133
Registered distilleries	150
Internal revenue bonded warehouses	262
Distillery denaturing bonded warehouses	2
Tax-paid bottling houses	60
Rectifying plants	219
Industrial alcohol plants	59
Industrial alcohol bonded warehouses	74
Industrial alcohol denaturing plants	46
Dealers in specially denatured alcohol and rum	37
Users of specially denatured alcohol and rum	4,267
Reprocessors, rebottlers, etc., of specially denatured alcohol articles	2,080
Users of tax-free alcohol	7,205
Breweries	448
Bonded wineries	799
Bonded wine storerooms	71
Bonded field warehouses	37
Vinegar factories using vaporizing process	11
Importers	1,521
Wholesale liquor dealers	7,311
Wholesale malt liquor dealers	13,247
Retail liquor dealers	293,819
Retail malt liquor dealers	153,434
Manufacturers of nonbeverage products (drawback)	1,249
Bottle manufacturers	70
Carriers	416

TABLE 38.—Basic permits under the Federal Alcohol Administration Act, fiscal year 1948

	Dis- tillers	Ware- housing and bottling	Recti- fiers	Wine pro- ducers and blend- ers	Wine blend- ers	Import- ers	Whole- salers	Total
In effect July 1, 1947	442	473	339	836	69	1,671	14,223	18,053
Issued	75	107	79	100	23	228	3,550	4,162
Terminated	95	141	98	113	15	333	2,508	3,303
Revoked								1
Annulled								
Voluntarily surrendered	42	75	55	46	9	228	1,145	1,600
Automatically termi- nated	53	66	43	67	6	105	1,362	1,702
In effect June 30, 1948	422	439	320	823	77	1,566	15,265	18,912
Amended	28	42	38	81	18	173	1,792	2,172
Suspended								5
Reinstated after suspension	1	1	1	1				2
In suspension June 30, 1948								4
				1				1

DEFINITIONS OF REPORTING UNITS

The reporting units are proof gallons, wine gallons, tax gallons, barrels, half pints, and 100-grain gallons.

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 percent of ethyl alcohol by volume. In a wine gallon containing more or less than 50 percent 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 percent 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.

100-grain gallon: A wine gallon of vinegar which contains 10 percent acetic acid by weight is equivalent to one 100-grain gallon. In a wine gallon of vinegar which contains more or less than 10 percent acetic acid by weight, the number of 100-grain gallons is proportionately greater or smaller than one. The 100-grain gallon is equivalent to the 10 percent gallon.

II. ETHYL ALCOHOL

[Relates to ethyl alcohol produced by industrial alcohol plants]

TABLE 39.—Materials: ¹ Used at industrial alcohol plants in production of un-denatured ethyl alcohol, by kinds and by months, fiscal year 1948

Month	Grain and grain products					Total	Potatoes and potato products
	Corn	Malt	Wheat	Sorghum grain	Rye		
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
July	26,326,464	2,679,350	73,440	4,615,825	33,695,079	215,800	
August	11,738,453	3,453,899	30,604	3,704,400	18,930,644	56,499,948	
September	3,976,047	4,186,183	4,387,221	15,781,604	144,724	31,475,979	
October	51,630,300	13,201,505	16,381,923	60,688,504	12,753	141,924,985	
November	2,358,665	257,320		2,931,580	5,547,665		
December	6,535,271	729,100		2,517,874	9,782,245		
January	2,121,277	136,343		1,216,768	3,474,408		
February	22,204,382	4,645,714		20,722,612	47,572,708	5,933,778	
March	26,004,608	6,518,270		34,659,529	67,182,407	12,642,673	
April	15,660,818	1,999,791		3,208,956	20,878,565	10,057,587	
May	14,244,611	1,981,907	60,000	4,484,644	20,771,162	13,501,217	
June	10,414,274	3,986,990	75	7,152,375	3,870	21,557,584	
Total	² 193,224,176	43,775,872	³ 20,933,263	164,694,991	165,135	422,793,431	⁴ 266,482,588

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

² Includes 54,362,303 pounds of corn oil residue and 29,700 pounds of pressed cake derived from corn used in production of products other than ethyl alcohol, 4,502,425 pounds of corn grits, and 5,096 pounds of corn-starch.

³ Includes 170,363 pounds of wheat bran and 61,617 pounds of wheat flour.

⁴ Includes 2,427,119 pounds of potato slurry, 629,050 pounds of potato pulp, 6,160 pounds of potato waste, and 2,495 pounds of potato flour.

TABLE 39.—Materials: Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by months, fiscal year 1948—Continued

Month	Cassava and cassava products		Molasses	Ethyl sulphate	Sulphite liquors	Products used in redistillation	Other materials	
	Pounds	Gallons					Gallons	Pounds
July	49,237	14,154,442	9,299,047	1,965,200	1,465,462	3,113,136	99,225	
August	18,719,912	9,163,677	21,588,900	1,639,276	2,768,333	41,805		
September	17,862,166	9,024,816	20,074,730	2,227,662	1,223,744	85,330		
October	15,989,129	9,684,904	20,037,050	1,499,874	898,446	474,020		
November	19,750,201	9,166,917	19,510,940	3,785,155	835,459	74,000		
December	13,968,486	9,693,555	19,426,450	6,781,619	808,545	66,000		
January	3,557,920	6,722,137	21,428,700	3,987,600	827,836	50,400		
February	7,973,030	8,725,673	18,244,300	3,721,891	824,146	103,196		
March	10,387,271	10,018,243	20,332,400	2,862,664	1,010,291	41,499		
April	15,832,742	9,443,353	20,164,100	3,385,829	1,292,065	136,780		
May	19,520,448	9,117,666	21,544,500	1,632,660	1,321,955	380,880		
June	13,731,715	9,184,606	23,047,000	1,987,245	1,262,949	185,150		
Total	49,237	175,947,462	109,244,594	237,364,270	34,977,137	16,186,925	2,112,285	

* Represents 5,655,967 gallons of whey, 4,909,349 gallons of pineapple juice, 1,912,750 gallons of cellulose pulp and chemical mixtures, 1,070,830 gallons of crude alcohols mixtures, 853,339 gallons of wood sugar liquors, 816,114 gallons of apple pectin residue, 606,528 gallons of citrus waste concentrate, 295,868 gallons of corn sugar sirup, 51,702 gallons of maltose, 7,447 gallons of potato starch, 4,333 gallons of wheat sirup, and 2,679 gallons of wine.

† Represents 1,101,590 pounds of whey, 387,495 pounds of sugar, 227,315 pounds of malt sirup, 186,560 pounds of hydrol, 108,000 pounds of prunes, 99,225 pounds of sirup, and 1,100 pounds of starch.

NOTE.—In addition to the materials reported above, the following were used at industrial alcohol plants in the production of products other than ethyl alcohol: 201,635,471 pounds of corn, 36,204 pounds of cornstarch, 81,273 pounds of malt, 75,524 pounds of wheat, 11,483 pounds of wheat flour, 23,553,924 pounds of sorghum grain (a total of 225,394,979 pounds of grain and grain products), 355,369,453 pounds of potatoes, 20,639,201 pounds of potato slurry, 27,445 pounds of potato flour, 16,100 pounds of whey, 19,768,298 gallons of molasses, 7,123,751 gallons of whey, and 59,734 gallons of crude acetone.

TABLE 40.—Materials: Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1948

State	Grain and grain products						Potatoes and potato products
	Corn	Malt	Wheat	Sorghum grain	Rya	Total	
California	174,840	65,175		289,000		529,015	
Hawaii							
Idaho		14,082				14,082	635,210
Illinois	19,723,068	7,746	1,617	51,935		19,784,366	
Indiana	470,568	1,064,000		9,105,432		10,640,000	
Iowa	2,540,903	619,471		761,753	20,655	3,942,782	6,909,140
Kansas	13,025,850	6,906,060	60,000	57,262,850		77,254,760	
Louisiana	1,738,451	270,800				2,009,251	
Maine							42,192,825
Maryland	536,765					536,765	
Massachusetts							
Michigan							
Missouri							
Nebraska	94,478,898	9,516,008	170,288			104,165,194	
New Jersey							
New York	635,350	1,422,682	75			2,058,107	48,479,950
Ohio	16,936,728	2,015,240				18,951,968	
Oregon							
Pennsylvania	42,962,729	21,874,608	20,791,283	97,224,021	144,480	182,907,121	168,265,463
Puerto Rico							
Texas							
Virginia							
Washington							
West Virginia							
Wisconsin							
Total	193,224,170	43,775,872	20,933,263	164,694,991	166,135	422,793,431	266,482,688

For footnotes, see p. 167.

TABLE 40.—Materials: Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1948—Continued

State	Cassava and cassava products		Molasses	Ethyl sulphate	Sulphite liquors	Products used in redistillation	Other materials	
	Pounds	Gallons					Gallons	Proof gallons	Gallons	Pounds
California			9,891,489				609,207	
Hawaii							4,909,349	
Idaho							138,580	
Illinois							7,447	
Indiana				18,379,300		5,011,992		
Iowa						805,047		186,560
Kansas						60,995		
Louisiana		63,207,954		28,725,069		1,855,364		
Maine						78,122		227,315
Maryland						7,886,786		387,495
Massachusetts	49,237	14,209,551				6,628		
Michigan							43,232	
Missouri							5,893,394	964,110
Nebraska						82,297		99,225
New Jersey						1,296,059		176,138
New York						7,358		6,140
Ohio						1,753,938		109,000
Oregon								
Pennsylvania						44,270,106		853,339
Puerto Rico						1,475,085		49,895
Texas						19,695,100		
Virginia							253,322	1,912,769
Washington							237,364,270	
West Virginia						42,445,125		895,692
Wisconsin							5,950,066	831,333
Total	49,237	175,947,462	109,244,594	237,364,270	34,977,137	16,186,925	2,112,285	

1 See footnote 1, table 39.

2 Includes 54,362,303 pounds of corn oil residue and 29,700 pounds of pressed cake derived from corn used in production of products other than ethyl alcohol, 4,502,425 pounds of corn grits, and 5,096 pounds of cornstarch.

3 Includes 170,363 pounds of wheat bran and 61,617 pounds of wheat flour.

4 Includes 2,427,119 pounds of potato slurry, 529,050 pounds of potato pulp, 6,160 pounds of potato waste, and 2,495 pounds of potato flour.

5 Represents 606,528 gallons of citrus waste concentrate and 2,679 gallons of wine.

6 Pineapple juice.

7 Potato starch.

8 Represents 137,480 pounds of whey and 1,100 pounds of starch.

9 Hydrol.

10 Malt sirup.

11 Sugar.

12 Whay.

13 Represents 4,781,402 gallons of whey, 816,114 gallons of apple pectin residue, and 295,868 gallons of corn sugar sirup.

14 Sirup.

15 Crude alcohols mixtures.

16 Represents 4,333 gallons of wheat sirup and 1,807 gallons of maltose.

17 Prunes.

18 Wood sugar liquors.

19 Maltose.

20 Cellulose pulp and chemical mixtures.

NOTE.—See note, table 39.

TABLE 41.—Materials: Used at industrial alcohol plants in the production of undenatured ethyl alcohol, by kinds, and quantities of undenatured ethyl alcohol produced therefrom, fiscal year 1948

Kind of material	Quantity used		Ethyl alcohol produced	
	Amount	Unit	Proof gallons	Percent of total
Molasses ¹	174,363,824	Gallons.....	142,328,423	33.75
Ethyl sulphate.....	109,244,594	Gallons.....	140,228,073	33.18
Grain and grain products ¹	421,464,538	Pounds.....	34,657,791	9.44
Products used in redistillation.....	34,977,137	Proof gallons.....	34,515,122	9.40
Sulphite liquors.....	237,364,270	Gallons.....	5,187,590	1.41
Potatoes and potato products ¹	218,002,633	Pounds.....	4,864,764	1.32
Cellulose pulp, chemical and crude alcohols mixtures:				
Crude alcohols mixtures.....	1,070,830	Gallons.....		
Cellulose pulp and chemical mixtures.....	1,912,789	Gallons.....	1,943,912	.53
Citrus waste concentrate.....	606,528	Gallons.....	407,184	.11
Pineapple juice.....	4,909,349	Gallons.....	361,080	.10
Whey.....	5,655,967	Gallons.....		
1,101,590.....		Pounds.....	283,108	.08
Apple pectin residue.....	616,114	Gallons.....	39,660	.03
Corn sugar sirup.....	295,868	Gallons.....	55,281	.02
Sugar.....	387,496	Pounds.....	48,437	.01
Wood sugar liquors.....	853,339	Gallons.....	47,627	.01
Hydrol.....	186,560	Pounds.....	13,316	(1)
Cassava and cassava products.....	49,237	Pounds.....	3,462	(2)
Wine.....	2,679	Gallons.....	502	(1)
Other mixtures:				
Potatoes and potato products.....	48,479,950	Pounds.....		
Molasses.....	1,583,638	Gallons.....		
Grain and grain products.....	1,328,893	Pounds.....		
Malt sirup.....	227,315	Pounds.....		
Fruites.....	109,000	Pounds.....	2,223,948	.61
Sirup.....	99,225	Pounds.....		
Maltose.....	51,702	Gallons.....		
Potato starch.....	7,447	Gallons.....		
Wheat sirup.....	4,333	Gallons.....		
Starch.....	1,100	Pounds.....		
Total.....			4,367,259,285	100.00

¹ Additional amounts used in combination with other materials included under "other mixtures."
² Produced from mashes, consisting principally of potatoes, but including small quantities of grains and other material.
³ Less than 0.01 percent.
⁴ Represents gross production. Net production—that is, the gross production minus products used in redistillation—was 332,282,148 proof gallons.

TABLE 42.—Summary: Production, withdrawals, and stocks of undenatured ethyl alcohol,¹ by months, fiscal year 1948 [Proof gallons]

Month	Production	Withdrawals			Stocks end of month
		Tax-paid	Tax-free		
			For denaturation	For use of the United States	
July.....	26,832,989	2,767,507	26,623,548	19,312	
August.....	29,121,248	2,686,062	27,740,850	947	
September.....	29,788,210	3,201,300	30,345,180	49,663	
October.....	38,938,567	4,278,558	35,306,919	23,719	
November.....	28,466,521	4,630,000	30,112,006	19,930	
December.....	28,624,376	4,090,147	24,787,583	62,606	
January.....	17,395,751	2,580,500	16,677,147	17,655	
February.....	20,950,833	2,678,223	15,879,359	1,033,433	
March.....	29,264,764	3,237,384	21,048,307	8,321	
April.....	27,388,547	2,826,770	23,811,746	1,603	
May.....	29,851,993	2,837,319	24,806,734	67,327	
June.....	27,667,845	2,033,127	22,961,789	16,297	
Total.....	332,282,148	38,768,397	301,101,168	284,447	

For footnotes, see p. 169.

TABLE 42.—Summary: Production, withdrawals, and stocks of undenatured ethyl alcohol, by months, fiscal year 1948—Continued

Month	Withdrawals—Continued			Grand total	Stocks end of month
	Tax-free—Continued		Total		
	For hospital, scientific, and educational use	Other			
July.....	233,731	7,698	26,884,789	29,652,296	27,764,040
August.....	205,905	14,506	27,962,208	30,668,270	28,637,243
September.....	222,660	17,962	30,635,465	33,836,765	24,291,041
October.....	221,079	750,066	36,301,783	40,581,341	26,578,094
November.....	192,131	8,916	30,333,033	34,963,033	22,737,365
December.....	220,339	11,520	26,082,048	26,172,195	22,636,872
January.....	198,943	8,579	16,902,324	19,482,824	21,247,064
February.....	193,286	5,891	16,985,103	19,663,326	23,896,294
March.....	244,764	14,749	21,316,141	24,553,525	29,808,432
April.....	210,140	8,425	24,121,914	26,948,684	31,600,608
May.....	220,709	20,857	25,115,627	27,953,446	34,874,089
June.....	201,505	5,363	23,184,954	26,118,081	38,273,358
Total.....	2,565,242	4,874,632	304,825,389	343,583,786	38,273,358

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. Withdrawals and stocks include imported alcohol mingled with domestic alcohol. For withdrawals of imported alcohol see table 45.

² Represents an excess of returns over withdrawals.
³ In addition to the domestic ethyl alcohol shown, 1,584,056 proof gallons of rum (table 84) were used for denaturation at distillery denaturing bonded warehouses and 37,229,675 proof gallons of imported ethyl alcohol (table 45) were withdrawn for denaturation.

⁴ Represents 760,619 proof gallons withdrawn for export; 2,565 proof gallons for transfer to customs manufacturing bonded warehouses; and 55,487 proof gallons for beverage purposes, 54,719 proof gallons for medicinal use, and 1,142 proof gallons for industrial use in Puerto Rico.

TABLE 43.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of undenatured ethyl alcohol,¹ and premises operated, by States, fiscal year 1948 [Proof gallons]

State	Production	Withdrawals				Other
		Tax-paid	Tax-free			
			For denaturation	For use of the United States	For hospital, scientific, and educational use	
California.....	7,574,234	766,983	3,632,037	27,913	201,092	
Colorado.....		2,259			347	
Hawaii.....	381,080	476	172,255		48	
Idaho.....	5,574		6,574			
Illinois.....	1,241,394	3,308,420	15,659,161	6,802	296,108	
Indiana.....	25,259,854	6,666,698	31,115,565	25,881	90,294	
Iowa.....	443,448	1,121,318	1,344,684	-127,607		
Kansas.....	6,976,484	6,402,847	2,342,679			
Kentucky.....				112	7,218	
Louisiana.....	39,787,973	787,456	69,911,364	-19,464	274,428	1,344
Maine.....	660,028	5,697	549,587			
Maryland.....	12,007,032	1,088,919	9,024,471	57,633	276,295	
Massachusetts.....	6,465,965	366,919	6,430,180	10,107	207,433	
Michigan.....		166,131		19	118,876	
Missouri.....	549,714	127,024	549,714	875	118,863	
Nebraska.....	8,962,157	1,982,491	624,582		1,522	
New Jersey.....	25,905,314	1,125,081	32,030,055	2,916	530,516	17,196
New York.....	3,805,484	80,951	4,304,370		49,145	
Ohio.....	1,663,189	6,086,480		926	189,504	
Oregon.....	47,627					
Pennsylvania.....	51,516,050	6,285,994	32,616,220	297,912	147,257	744,644
Puerto Rico.....	1,081,104		1,240,873		1,572	111,348
South Dakota.....		130,110				
Texas.....	25,816,719		28,321,045			
Virginia.....	1,329,911		1,533,232			
Washington.....	5,187,590	3,241		310	13,312	
West Virginia.....	55,603,667	452	57,331,301		3,404	
Wisconsin.....	29,586	9,972	192,585	102	38,109	
Total.....	332,282,148	38,768,397	301,101,168	284,447	2,665,242	4,874,532

For footnotes, see p. 170.

TABLE 43.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of undenatured ethyl alcohol,¹ and premises operated, by States, fiscal year 1948—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	8,861,042	9,628,025	25,628	721,505	5	8
Colorado	347	2,606	15	2,349	1	1
Hawaii	172,303	172,778	1,765	340,912	1	1
Idaho	6,674	6,574			1	1
Illinois	15,362,071	18,670,491	47,773	1,747,418	2	7
Indiana	31,231,740	37,798,338	196,286	10,591,566	4	7
Iowa	1,217,287	2,338,605	9,954	455,328	1	2
Kansas		6,402,847	3,134	470,176	1	1
Kentucky	7,330	2,349,909	3,996	520,158	1	4
Louisiana	70,167,682	70,955,138	62,548	3,438,624	6	5
Maine	549,587	555,284	2,819	202,968	1	1
Maryland	9,358,399	10,447,318	14,257	1,630,092	2	2
Massachusetts	6,707,720	7,074,639	17,851	458,451	1	4
Michigan	118,494	284,625	20	22,207	1	4
Missouri	669,462	796,476	14	20,445	2	4
Nebraska	626,404	2,608,895	19,465	127,105	1	1
New Jersey	32,580,683	33,705,764	68,043	3,946,404	3	4
New York	4,354,015	4,434,966	13,459	226,496	1	1
Ohio	190,430	6,276,910	10,357	210,970	1	4
Oregon					1	1
Pennsylvania	33,806,033	40,092,027	213,321	11,351,789	3	5
Puerto Rico	1,353,793	1,353,793	17,233	651,616	2	3
South Dakota		130,110	3,053	33,625	1	1
Texas	28,321,648	28,321,648	6,500		1	1
Virginia	1,583,232	1,583,232			1	1
Washington	13,622	16,863	5,857	104,335	1	1
West Virginia	57,334,705	57,335,157	152,989	999,821	2	1
Wisconsin	230,796	240,768	1,445		1	1
Total	304,825,389	343,583,786	* 897,782	38,273,358	47	76

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. Withdrawals and stocks include imported alcohol mingled with domestic alcohol. For withdrawals of imported alcohol see table 46.

² See footnote 2, table 42.

³ In addition to the domestic ethyl alcohol shown, 1,594,056 proof gallons of rum (table 85) were used for denaturation at distillery denaturing bonded warehouses and 37,229,675 proof gallons of imported ethyl alcohol (table 46) were withdrawn for denaturation.

⁴ See footnote 4, table 42.

⁵ Represents number operated during any part of the year.

⁶ In addition, losses in denaturing plants amounted to 84,021 proof gallons.

TABLE 44.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of undenatured ethyl alcohol, and premises operated, fiscal years 1934 to 1948, inclusive

Fiscal year ended June 30—	[Proof gallons]						
	Production	Withdrawals				Stocks, June 30 ⁵	Number of premises operated
		Tax-paid	Tax-free				
		For denaturation ¹	For use of the United States	Other ²			
1934	165,103,582	16,154,614	137,416,765	793,803	1,787,340		
1935	180,645,920	16,990,972	163,009,786	852,615	2,242,386		
1936	196,126,236	24,052,532	172,478,748	963,734	2,413,786		
1937	223,181,228	32,289,650	179,324,373	1,041,828	2,564,972		
1938	201,033,858	28,976,609	164,283,210	950,760	2,687,989		
1939	201,017,546	22,150,969	175,644,641	1,057,712	2,878,176		
1940	243,727,766	24,344,306	223,321,704	1,224,504	2,930,214		
1941	298,845,417	27,866,523	274,887,261	3,696,008	3,055,303		
1942	* 424,804,091	24,932,340	374,760,269	43,319,325	3,063,962		
1943	* 447,786,568	5,676,341	408,303,779	103,124,789	2,119,088		
1944	* 636,575,216	6,178,698	973,439,556	122,397,846	2,340,431		
1945	* 683,431,544	27,836,574	971,446,910	111,210,119	2,205,138		
1946	329,386,962	47,263,159	393,458,500	12,751,367	2,620,142		
1947	248,798,639	47,144,066	338,029,989	2,939,908	2,611,377		
1948	332,282,148	38,758,397	301,101,168	284,447	3,439,774		

Fiscal year ended June 30—	Withdrawals—Continued		Losses in industrial alcohol bonded warehouses ⁴	Stocks, June 30 ⁵	Number of premises operated	
	Tax-free—Continued	Grand total			Industrial alcohol plants	Industrial alcohol bonded warehouses
	Total					
1934	139,997,908	156,152,522	490,854	27,970,640	34	70
1935	166,104,787	183,095,759	491,226	25,252,756	32	74
1936	175,886,268	199,638,800	438,551	21,300,340	35	73
1937	182,931,173	215,220,823	528,194	28,464,541	38	77
1938	167,901,959	196,878,568	524,879	32,046,632	36	69
1939	179,580,529	201,731,498	493,086	30,860,351	36	63
1940	227,476,422	251,820,728	496,294	21,798,554	37	65
1941	281,638,572	309,505,095	697,140	10,392,352	39	62
1942	421,143,546	446,075,886	824,254	29,014,265	46	68
1943	513,547,656	519,222,997	2,007,404	212,923,256	63	111
1944	1,098,177,823	1,104,356,531	1,688,524	127,919,567	66	111
1945	1,084,862,167	1,112,636,741	1,378,624	145,639,094	62	90
1946	408,830,009	456,098,168	1,133,305	110,538,987	48	90
1947	343,581,274	390,725,340	1,046,462	27,016,234	38	74
1948	304,825,389	343,583,786	897,782	38,273,358	47	76

¹ Represents withdrawals for denaturation 1934 through 1941 and 1948. For 1942 through 1947 represents products used for denaturation, that is, domestic ethyl alcohol, imported ethyl alcohol, and spirits produced by registered distilleries (redesignated upon receipt at denaturing plants as alcohol). During such years denaturing plants were permitted to store ethyl alcohol for purposes other than for denaturation. Accordingly, the quantity of ethyl alcohol used for denaturation is reported for such years in lieu of withdrawals for denaturation.

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 Represents gross production. Net production for such years—that is, the gross production minus products used in redistillation—was 419,568,598 proof gallons for 1942, 364,698,976 proof gallons for 1943, 580,929,045 proof gallons for 1944, and 650,089,874 proof gallons for 1945.

⁴ Exclusive of losses in denaturing plants.

⁵ Represents stocks in industrial alcohol bonded warehouses and for 1942 through 1948 includes stocks at denaturing plants.

III. IMPORTED ETHYL ALCOHOL

[Relates to ethyl alcohol imported tax-free for industrial purposes]

TABLE 45.—Summary: Importations, withdrawals, and stocks at industrial alcohol bonded warehouses, of imported undenatured ethyl alcohol, by months, fiscal year 1948

[Proof gallons]

Month	Tax-free withdrawals from customs custody			Tax-free withdrawals from industrial alcohol plants and bonded warehouses ¹			Imported alcohol mingled with domestic alcohol at industrial alcohol bonded warehouses	Stocks end of month at industrial alcohol bonded warehouses ¹
	For transfer to industrial plants and industrial alcohol bonded warehouses	For denaturation ²	Total importations	For denaturation ²	For use of the United States	Other		
July	602,595		602,595	750,434				
August	711,332		711,332	2,562,987				5,855,610
September	907,639		907,639	3,755,522				3,874,538
October	3,667,285		3,607,285	3,206,997				1,035,167
November	5,238,194		5,238,194	3,855,568			641,051	1,523,637
December	8,856,779	263,741	9,120,520	7,787,530			758,547	2,157,258
January	8,737,951	716,421	9,454,372	5,704,384	15,380	4,224		2,816,883
February	943,591	576,211	1,519,802	3,695,021	1,334	8,811		6,048,282
March	171,703	161,771	333,474	2,003,215	31,028	4,577		3,400,573
April	641,503	122,011	763,514	965,130	7,532	205		1,668,036
May	2,496	338,571	341,067	280,457		1,026		1,549,553
June		184,955	184,955	298,749				1,268,480
Total	30,481,068	2,363,681	32,844,749	34,865,994	55,274	* 18,843	1,399,598	970,578

¹ Represents imported alcohol not mingled with domestic alcohol. Imported alcohol which has been mingled with domestic alcohol is included in table 42.
² Imported alcohol received at denaturing plants either directly from customs custody or by transfer from an alcohol plant or bonded warehouse is not separately reported after receipt.
³ Represents 17,817 proof gallons withdrawn for hospital, scientific, and educational use and 1,026 proof gallons withdrawn for export.

TABLE 46.—Summary: Importations, withdrawals, losses, and stocks at industrial alcohol bonded warehouses, of imported undenatured ethyl alcohol, by States, fiscal year 1948

[Proof gallons]

State	Tax-free withdrawals from customs custody			Tax-free withdrawals from industrial alcohol plants and industrial alcohol bonded warehouses ¹			Imported alcohol mingled with domestic alcohol at industrial alcohol bonded warehouses	Losses at industrial alcohol bonded warehouses ¹	Stocks June 30 at industrial alcohol bonded warehouses ¹
	For transfer to industrial alcohol plants and industrial alcohol bonded warehouses	For denaturation ²	Total importations	For denaturation ²	For use of the United States	Other			
Illinois				558,888				2,634	
Indiana	1,855,207		1,855,207	1,999,334				2,424	
Louisiana	5,548,814		5,548,814	5,201,814				14,075	963,206
Maryland	8,897,390		8,897,390	10,280,500	38,355			48,390	
New Jersey	1,372,108		1,372,108	3,850,967			1,399,598	15,127	7,372
New York	2,496		2,496						
Pennsylvania	5,634,788		5,634,788	4,293,148	16,919	18,843		17,438	
Texas	7,172,265		7,172,265	8,648,165				23,351	
West Virginia		2,363,681	2,363,681	30,702					
Total	30,481,068	2,363,681	32,844,749	34,865,994	55,274	* 18,843	1,399,598	123,439	970,578

¹ Represents imported alcohol not mingled with domestic alcohol. Imported alcohol which has been mingled with domestic alcohol is included in table 43.
² See footnote 2, table 45.
³ See footnote 3, table 45.

IV. DENATURED ALCOHOL

[Relates to denatured alcohol produced by denaturing plants]

TABLE 48.—Production: Ethyl alcohol used for denaturation and completely and specially denatured alcohol produced, by months, fiscal year 1948

Month	Ethyl alcohol used for denaturation ¹	Production		
		Completely denatured alcohol	Specially denatured alcohol	Total
	<i>Proof gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>
July.....	26,888,560	3,216,241	11,388,959	14,605,200
August.....	30,246,918	4,595,699	11,872,503	16,468,202
September.....	34,041,211	6,448,611	12,159,939	18,608,550
October.....	39,484,955	7,615,897	14,078,479	21,594,376
November.....	34,120,565	5,805,558	12,818,014	18,623,572
December.....	32,612,208	3,485,366	14,214,934	17,700,300
January.....	25,307,045	509,879	11,975,588	12,576,467
February.....	20,491,905	351,126	10,700,049	11,051,175
March.....	24,194,235	292,787	12,723,672	13,016,459
April.....	24,748,023	367,882	12,943,341	13,311,223
May.....	25,563,664	799,339	12,963,285	13,763,624
June.....	23,952,456	1,417,404	11,555,274	12,972,678
Total.....	339,651,745	34,887,789	149,394,037	184,281,826

¹ Represents domestic ethyl alcohol, imported ethyl alcohol, and spirits produced by registered distilleries (redesignated upon receipt at denaturing plants as alcohol).

TABLE 49.—Withdrawals: Completely denatured alcohol, by formulas and by months, fiscal year 1948

Month	Formula ¹			Total
	12	13	14	
July.....	3,177,134	4,713	3,392	3,185,239
August.....	4,125,608	347,767	30,063	4,503,438
September.....	5,367,868	1,007,676	118,417	6,493,961
October.....	6,276,887	1,132,769	126,455	7,536,111
November.....	4,124,192	1,552,536	84,417	5,861,145
December.....	2,551,635	855,195	25,163	3,531,993
January.....	409,175	117,996	18,807	545,979
February.....	197,999	147,654	4,271	349,924
March.....	104,047	168,201	7,389	269,637
April.....	221,433	133,994	1,556	356,983
May.....	589,115	143,847	2,705	735,667
June.....	564,035	811,688	2,859	1,378,582
Total.....	27,809,129	6,514,036	425,494	34,748,559

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

TABLE 47.—Summary: Importations, withdrawals, losses, and stocks at industrial alcohol bonded warehouses, of imported undenatured ethyl alcohol, fiscal years 1943 to 1948, inclusive

Fiscal year ended June 30—	Tax-free withdrawals from customs custody		Tax-free withdrawals from industrial alcohol bonded warehouses ¹		Imported alcohol mingled with domestic alcohol at industrial alcohol bonded warehouses	Losses at industrial alcohol bonded warehouses ¹	Stocks June 30 at industrial alcohol bonded warehouses ¹
	For transfer to industrial alcohol plants and industrial alcohol bonded warehouses	For denaturation ²	Total importations	For use of the United States				Other^{3}
1943 ⁴	3,338,635	4,559,807	9,201,332	39,717	61,946	3,402,250	3,233,570
1944.....	2,053,073	30,485,807	32,538,879	5,272,716	15,864,106	25,013	2,402,250
1945 ⁵	45,864,196	31,784,148	77,648,344	9,961,070	14,962,392	49,478	9,232,132
1946 ⁶	31,800,940	15,541,262	47,342,202	22,474,318	4,988,273	167,377	5,988,573
1947 ⁷	20,348,242	11,406,310	31,754,552	34,865,994	1,369,386	123,439	9,970,578
1948.....	30,481,068	2,363,681	32,844,749	3,246	18,643	123,439	9,970,578

¹ Represents imported alcohol not mingled with domestic alcohol. Imported alcohol which has been mingled with domestic alcohol is included in table 44.
² See footnote 2, table 46.
³ Represents withdrawals for hospital, scientific, and educational use, and for export.
⁴ The importation of alcohol free of tax for industrial purposes was authorized, effective October 22, 1942, by the Revenue Act of 1942.
⁵ Includes 1,322,890 proof gallons withdrawn for use of the United States.
⁶ Imported alcohol was transferred from denaturing plants to industrial alcohol bonded warehouses as follows: 2,198,301 proof gallons in 1946 and 7,654,735 proof gallons in 1947.

TABLE 50.—Withdrawals: Specially denatured alcohol, by formulas, fiscal year 1948

[Wine gallons]

Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount
1.....	23,398,352	23-H.....	2,312,626	38.....	33,511
2-A.....	5	25.....	13,169	38-B.....	448,003
2-B.....	22,751,666	25-A.....	29,462	38-C.....	26,525
3-A.....	3,740,108	27.....	29,018	38-D.....	13,060
3-B.....	70	27-A.....	2,966	39.....	1,353
4.....	738,110	27-B.....	62,666	39-A.....	25
6-B.....	42,156	28.....	5	39-B.....	118,579
12-A.....	471,462	25-A.....	586	39-C.....	1,086,484
13-A.....	518,993	29.....	77,915,966	39-D.....	2,301
17.....	1,080,368	30.....	1,963,735	40.....	3,206,644
18.....	1,589,634	31-A.....	261	40-A.....	463
19.....	50,784	32.....	1,658,628	42.....	25,954
20.....	7,926	33.....	5,563	44.....	378
22.....	991	35.....	6,690	45.....	9,361
23-A.....	516,616	35-A.....	5,824,101	46.....	1,456
23-E.....	5	36.....	13,139	47.....	16,201
23-F.....	100	37.....	624,520		
23-G.....	869	37-A.....	1,764		
				Total.....	² 156,359,372

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

² Includes 294,892 wine gallons withdrawn for use of the United States.

TABLE 51.—Withdrawals: Specially denatured alcohol, by leading¹ formulas and by months, fiscal year 1948

[Wine gallons]

Formula	July	August	September	October	November	December
29.....	6,684,100	6,156,491	6,032,212	6,586,877	6,292,114	6,195,934
1.....	1,468,986	1,772,082	2,078,116	2,523,411	2,250,577	2,451,042
2-B.....	1,708,625	1,847,803	1,884,286	2,301,380	1,974,081	2,155,373
35-A.....	413,483	468,795	506,382	590,291	588,053	675,202
40.....	370,798	390,481	294,233	349,350	428,604	280,983
23-H.....	245,407	271,310	278,194	366,931	308,633	238,666
30.....	158,487	171,534	228,274	250,361	245,147	218,704
32.....	190,409	98,975	113,049	137,329	136,430	144,557
18.....	140,232	71,589	109,736	252,730	159,339	359,436
39-C.....	125,013	126,657	140,983	129,438	122,287	162,873
17.....	125,691	64,614	83,237	148,464	145,523	91,577
4.....	63,928	75,625	103,586	124,818	112,171	112,171
37.....	29,741	73,801	60,525	73,434	60,384	54,159
13-A.....	22,322	99,619	53,016	53,569	63,570	42,667
23-A.....	41,920	34,647	65,099	119,241	77,734	44,479
12-A.....	31,002	44,614	40,357	38,252	57,967	40,512
38-B.....	18,222	18,797	28,102	42,964	48,628	42,187
39-B.....	7,600	11,062	53,332	54,852	49,134	52,139
Other.....	22,392	27,188	10,614	11,287	13,571	9,467
			36,212	38,216	32,176	30,737
Total.....	11,876,382	11,912,007	12,217,543	14,143,802	13,168,760	13,402,865

Formula	January	February	March	April	May	June	Total
29.....	5,624,667	5,497,421	6,945,650	7,143,779	8,235,338	5,517,377	77,915,960
1.....	2,233,635	1,901,418	1,611,784	1,713,993	1,632,449	1,762,859	23,398,352
2-B.....	1,982,551	1,524,371	1,676,937	1,941,812	1,835,345	1,521,102	22,751,666
35-A.....	369,716	430,628	574,305	427,017	379,707	400,622	5,824,101
40.....	296,884	293,940	296,379	269,902	226,078	262,476	3,740,108
23-A.....	236,052	231,375	230,958	304,486	245,633	253,000	3,206,644
23-H.....	229,621	204,546	170,724	161,941	130,563	124,724	2,312,626
30.....	207,067	212,261	230,446	173,440	186,838	218,218	1,963,735
32.....	109,778	75,141	90,014	90,690	75,284	73,482	1,658,628
18.....	115,406	116,058	139,758	123,284	105,870	166,788	1,589,634
39-C.....	100,073	98,900	111,694	97,836	96,972	47,381	1,086,484
17.....	78,778	75,137	93,540	64,071	57,547	59,671	1,080,368
4.....	52,843	54,023	52,028	71,391	53,136	68,458	738,110
37.....	65,868	57,883	62,020	49,699	39,004	42,580	624,520
13-A.....	20,966	12,018	8,644	22,798	13,324	10,749	518,993
23-A.....	41,532	41,342	47,534	55,796	44,624	32,243	516,616
12-A.....	49,373	36,484	44,335	37,463	40,528	19,782	471,462
38-B.....	48,188	34,864	43,854	25,371	24,619	24,731	448,003
39-B.....	6,697	11,309	9,077	7,467	10,502	9,926	118,579
Other.....	25,850	32,618	36,518	47,001	35,603	34,462	398,783
Total.....	11,885,545	10,892,637	12,776,199	12,849,137	13,474,864	11,759,631	² 150,359,372

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

² See footnote 2, table 50.

TABLE 52.—Summary: Ethyl alcohol used for denaturation, and production, withdrawals, stocks on hand June 30, and losses of denatured alcohol, and denaturing plants operated, by States, fiscal year 1948

State	Ethyl alcohol used for denaturation	Completely denatured		
		Production	Withdrawals	Stocks June 30
California.....	Proof gallons 8,855,657	Wine gallons 1,254,066	Wine gallons 1,261,178	Wine gallons 6,486
Hawaii.....	8,095			
Idaho.....	6,574	3,620	3,620	
Illinois.....	15,330,537	4,252,630	4,242,992	10,563
Indiana.....	29,830,484	2,316,812	2,311,321	9,161
Iowa.....	1,292,154	209,535	209,551	
Louisiana.....	73,195,509	7,270,979	7,211,906	111,176
Maine.....	549,586	145,545	145,545	
Maryland.....	19,088,530	2,362,327	2,344,809	30,010
Massachusetts.....	6,488,380	236,514	210,388	39,130
Missouri.....	584,943	20,893	20,886	
Nebraska.....	624,079	350,361	341,724	8,285
New Jersey.....	37,090,959	4,811,434	4,810,966	
New York.....	4,306,556	656,815	650,304	
Pennsylvania.....	36,259,861	10,944,161	10,950,522	10,946
Puerto Rico.....	1,496,728	28,135	29,349	320
Texas.....	36,969,614			
Virginia.....	1,708,010	1,063	1,063	
West Virginia.....	66,772,704	12,569	12,536	
Wisconsin.....	192,585	16,830		
Total.....	339,651,745	34,887,789	34,748,659	226,077

State	Specially denatured			Total losses	Number of plants operated ¹
	Production	Withdrawals	Stocks June 30 ¹		
California.....	Wine gallons 3,944,789	Wine gallons 3,947,767	Wine gallons 19,081	Wine gallons 7,720	6
Hawaii.....	4,472	2,569	4,000	141	1
Idaho.....					1
Illinois.....	4,274,734	4,270,293	26,688	2,766	2
Indiana.....	14,039,690	14,039,544	59,258	12,143	2
Iowa.....	494,226	494,155	4	57	2
Louisiana.....	32,060,251	32,196,540	154,250	30,888	6
Maine.....	157,016	163,960			1
Maryland.....	7,986,270	7,972,368	67,246	11,490	2
Massachusetts.....	3,333,230	3,344,951	2,836	2,237	1
Missouri.....	440,273	439,959	71,719	1,899	3
Nebraska.....				374	1
New Jersey.....	15,523,204	15,510,222	106,522	17,762	5
New York.....	1,723,377	1,696,918	19,372	2,239	1
Pennsylvania.....	9,028,251	9,028,138	22,997	5,575	2
Puerto Rico.....	787,074	797,400	29,609	2,791	4
Texas.....	19,529,930	20,190,885	4,537	5,820	1
Virginia.....	903,194	902,994		200	1
West Virginia.....	34,990,863	35,190,543	258,383	5,185	4
Wisconsin.....	168,191	170,156			2
Total.....	149,394,087	² 150,359,372	846,562	109,257	48

¹ In addition to these stocks at denaturing plants, stocks held by bonded dealers are shown in table 53 and stocks held by bonded manufacturers are shown in table 54.

² Represents number operated during any part of the year.

³ See footnote 2, table 50.

TABLE 53.—Operations in specially denatured alcohol: By bonded dealers, by States, fiscal year 1948

[Wine gallons]					
State	Received ¹	Removed ¹	Losses	Stocks June 30	Number of dealers operating ²
California	16,205	17,434		2,014	2
Connecticut	69,685	69,235		2,576	1
Illinois	162,765	147,211	566	28,984	3
Kentucky	18,485	19,682		3,784	1
Maryland	22,463	22,583	55	12,453	2
Massachusetts	134,234	132,978		6,168	4
Michigan	74,575	75,409	33	6,706	2
Minnesota	38,816	45,610	84	13,606	3
Missouri	77,628	71,856		76,267	5
New Jersey	19,484,044	19,695,603	2,402	810	5
New York	5,229	4,748		16,333	2
Ohio	240,155	242,985	10	9	4
Tennessee		475	9	4,104	1
Texas	20,574	21,052		803	1
Utah	4,964	4,614	1	1,619	1
Washington	1,324	2,124		7	1
Wisconsin		371			1
Total	20,351,335	20,474,000	3,168	180,057	39

¹ Excludes interdealer shipments.
² Represents number operating during any part of the year.

TABLE 54.—Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1948

[Wine gallons]						
State	Received	Recovered after use ¹	Used in manufacturing (including recovered alcohol)	Losses	Stocks June 30	Number of manufacturers operating ²
Alabama	60,577	4,299	63,369	14	7,001	32
Arizona	68		67		4	4
Arkansas	279,211		290,243		12,476	16
California	3,425,650	1,536,418	4,981,743	3,221	254,759	323
Colorado	60,687		68,941		16,405	20
Connecticut	744,438	711	743,656	552	38,711	81
Delaware	118,371	1,115,160	1,235,219	103	12,664	13
District of Columbia	25,872		29,944	13	1,836	15
Florida	69,677	47,152	99,493	6	11,562	34
Georgia	139,772		143,171	7	4,498	14
Hawaii	2,561		2,405	3	246	7
Idaho	65		66		13	7
Illinois	4,868,970	1,271,750	6,154,302	8,470	267,095	439
Indiana	4,696,657	8,716,637	13,305,958	296	280,094	100
Iowa	181,904		183,848	564	6,197	44
Kansas	63,143		62,416		4,574	34
Kentucky	95,140		95,798	1	9,270	46
Louisiana	7,189,933	11,011,313	18,196,749	317	87,976	76
Maine	46,931		46,939	5	71	11
Maryland	3,983,269	397,095	4,054,254		74,173	83
Massachusetts	3,575,057	3,136,966	6,722,611	11,770	128,212	236
Michigan	1,704,638	1,370,699	3,079,320	2,206	109,299	135
Minnesota	194,494		193,627	27	23,098	55
Mississippi	131,783	8,038,501	8,174,490		10,222	19
Missouri	2,320,309	4,145,850	6,528,860	5,516	143,709	146
Montana	18		12		8	2
Nehaska	2,160		2,596		295	23
Nevada	370,065	433	385,002	1	4,500	2
New Hampshire	14,625		14,543		161	5
New Jersey	18,187,679	22,288,106	40,627,784	22,762	840,982	322
New Mexico	382		351		36	2

For footnotes, see p. 179.

TABLE 54.—Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1948—Continued

[Wine gallons]						
State	Received	Recovered after use ¹	Used in manufacturing (including recovered alcohol)	Losses	Stocks June 30	Number of manufacturers operating ²
New York	5,347,756	10,402,802	15,755,937	5,868	395,033	606
North Carolina	622,432		632,171	220	36,056	42
North Dakota	27		33		4	3
Ohio	916,318	275,689	1,173,318	2,469	141,692	237
Oklahoma	39,280		34,893		6,566	31
Oregon	70,125		76,051		9,532	28
Pennsylvania	6,197,417	16,702,767	23,041,224	1,068	233,295	333
Puerto Rico	798,390		799,999		968	24
Rhode Island	18,694	26	19,224		1,760	29
South Carolina	1,058		977		321	22
South Dakota	88		81		55	6
Tennessee	22,051,266	153	22,121,183	3,258	3,317,401	72
Texas	21,731,421	43,554	21,849,962	33,447	185,555	142
Utah	4,644		4,452	7	465	12
Vermont	384		381	3	20	5
Virginia	768,831	1,870,774	2,489,569	8	54,151	57
Washington	7,431		8,114		707	39
West Virginia	38,943,057	35,705,933	74,069,204	1	1,597,417	22
Wisconsin	522,109	6,443	525,829	141	19,714	105
Wyoming	61		56		24	6
Total	150,584,885	128,087,231	278,083,935	104,016	8,347,893	4,206

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 231,562 wine gallons recovered from solutions recovered containing specially denatured alcohol.

TABLE 55.—Summary: Ethyl alcohol used for denaturation, and production, withdrawals, and stocks on hand June 30, of denatured alcohol, and premises operated, fiscal years 1934 to 1948, inclusive

Fiscal year ended June 30	Ethyl alcohol used for denaturation ¹	Denaturing plants					
		Completely denatured alcohol			Specially denatured alcohol ²		
		Production	Withdrawals	Stocks June 30	Production	Withdrawals	Stocks June 30
	<i>Proof gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>
1934	139,681,129	27,174,311	28,443,067	748,967	55,967,092	54,734,827	777,674
1935	165,233,606	36,746,679	36,050,525	1,433,844	58,264,395	56,663,466	858,743
1936	174,357,295	36,522,858	35,700,192	2,250,899	64,955,485	64,819,485	465,724
1937	181,034,322	22,118,378	23,484,104	857,663	80,084,281	79,681,876	709,468
1938	165,848,246	25,598,717	25,727,946	699,772	69,009,024	69,253,268	491,852
1939	177,336,688	17,179,433	17,204,615	655,996	83,561,077	82,698,014	1,325,563
1940	225,150,792	15,352,033	15,495,290	498,982	111,409,797	111,509,432	1,163,490
1941	276,766,363	17,576,172	17,720,882	438,835	135,834,261	136,319,810	630,474
1942	376,624,412	28,526,181	28,958,968	94,442	179,217,153	177,068,630	2,721,991
1943	408,303,779	24,369,788	24,320,681	143,206	195,524,631	193,977,658	7,161,328
1944	973,439,556	52,331,761	52,210,617	224,133	471,781,825	465,909,511	18,154,806
1945	971,446,910	33,687,533	32,288,945	1,013,268	494,008,004	491,446,833	20,623,245
1946	393,458,500	26,144,437	27,118,835	45,595	186,657,673	197,564,311	8,919,666
1947	338,029,939	36,329,125	36,324,125	102,261	147,345,371	154,927,752	1,878,777
1948	339,651,745	34,887,789	34,748,659	226,077	149,394,037	150,359,372	846,582

¹ For 1934 through 1941 represents *withdrawals* of all products for denaturation, that is, domestic ethyl alcohol, spirits produced by registered distilleries (redesignated upon receipt at denaturing plants as alcohol), and rum. For 1942 represents all products used for denaturation, that is, domestic ethyl alcohol, spirits, and rum. For 1943 through 1948 represents all products (except rum) used for denaturation, that is, domestic ethyl alcohol, imported ethyl alcohol, and spirits. Rum is included for 1934 through 1942 because denatured rum is included with specially denatured alcohol for those years.
² Prior to fiscal year 1943, includes denatured rum.

TABLE 55.—Summary: Ethyl alcohol used for denaturation, and production, withdrawals, and stocks on hand June 30, of denatured alcohol, and premises operated, fiscal years 1934 to 1948, inclusive—Continued

Fiscal year ended June 30—	Specially denatured alcohol		Number of denaturing plants operated	Number of dealers operating	Number of manufacturers operating
	Stocks June 30				
	Bonded dealers	Manufacturers			
	<i>Wine gallons</i>	<i>Wine gallons</i>			
1934	492,351	2,637,211	41	70	4,686
1935	391,240	2,760,602	39	71	4,279
1936	333,542	2,771,921	37	67	3,669
1937	349,789	3,369,088	45	67	4,323
1938	283,206	2,708,739	43	64	4,321
1939	378,009	3,162,641	38	55	4,405
1940	351,635	5,974,138	40	52	4,283
1941	279,883	6,217,459	43	51	4,200
1942	5,801,635	7,927,692	62	53	4,213
1943	9,060,979	13,874,162	76	50	4,031
1944	3,841,163	12,118,670	66	42	4,019
1945	3,164,153	10,975,876	65	38	4,061
1946	190,055	9,097,977	50	35	4,239
1947	295,487	8,361,845	49	39	4,236
1948	180,057	8,347,893	48	39	4,206

V. DISTILLED SPIRITS: UNRECTIFIED

[Produced by registered and fruit distilleries]

TABLE 56.—Materials: Used at registered distilleries in production of distilled spirits,¹ by kinds and by months, fiscal year 1948

Month	Grain and grain products					
	Corn	Rye	Malt	Wheat	Sorghum grain	Other
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
July	81,952,985	21,674,411	17,667,153	1,816,610	31,057,860	1,197,912
August	84,071,735	23,046,259	17,098,037	2,269,845	22,582,150	1,207,754
September	108,933,441	32,307,579	25,023,906	2,039,760	46,653,495	1,560,202
October	168,011,635	27,184,724	37,966,247	5,055,661	80,743,798	1,121,908
November	441	661,413	661,413	4,126,700	2,625,880	149,760
December	20,565,519	5,668,732	5,848,173	5,257,220	8,827,114	177,740
January	33,176,784	18,609,546	11,108,931	6,328,547	26,444,849	177,740
February	157,554,907	48,400,332	38,138,871	6,407,895	40,129,846	767,360
March	211,683,773	58,552,760	45,076,003	7,517,640	40,599,061	72,400
April	194,321,431	51,520,584	38,767,007	7,410,979	24,311,202	22,475,990
May	176,305,221	48,192,947	34,799,308	9,826,789	14,461,404	14,461,404
June	153,851,092	32,771,840	28,058,726	7,653,462	14,461,404	14,461,404
Total	1,390,428,964	368,824,066	300,323,580	65,813,408	4,359,872,349	6,245,036

For footnotes, see p. 181.

TABLE 56.—Materials: Used at registered distilleries in production of distilled spirits,¹ by kinds and by months, fiscal year 1948—Continued

Month	Grain and grain products—Con.	Potatoes and potato products	Molasses	Products used in re-distillation	Other materials	
	Total				Pounds	Gallons
	<i>Pounds</i>	<i>Pounds</i>	<i>Gallons</i>	<i>Proof gallons</i>	<i>Pounds</i>	<i>Gallons</i>
July	155,268,631	198,145	1,192,698	1,192,698	25,235	7,668
August	150,275,780	54,900	239,808	145,374	25,407	—
September	216,508,383	481,075	240,098	1,056	34,066	2,644
October	321,103,973	117,875	294,741	89,592	26,673	12,636
November	7,414,434	—	215,461	3,571,067	—	—
December	47,316,575	—	248,142	1,718,648	33,806	—
January	94,980,997	—	196,760	1,437,727	72,125	6,980
February	291,399,011	—	207,850	2,066,604	24,018	—
March	363,471,637	—	189,721	1,477,540	26,306	—
April	316,331,203	—	169,520	1,438,441	25,687	18,405
May	290,700,255	—	155,232	2,392,897	36,217	—
June	236,786,524	4,376,370	196,182	1,802,901	31,556	499,130
Total	2,491,507,403	5,030,220	2,564,650	17,334,545	351,396	547,363

¹ Whisky, rum, gin, brandy, and spirits. For materials used at fruit distilleries in production of brandy and spirits—fruit, see table 58.

² Includes 44,908,974 pounds of corn meal.

³ Includes 50,047,978 pounds of a wheat byproduct, 22,960 pounds of wheat flour, and 16,270 pounds of wheat bran.

⁴ Includes 3,493,461 pounds of sorghum grain flour.

⁵ Represents 6,182,036 pounds of barley, 52,200 pounds of nadsisol, and 10,800 pounds of popcorn.

⁶ Includes 2,583,170 pounds of potato slurry.

⁷ Used in production of rum.

⁸ Represents 236,147 pounds of diamaalt, 94,655 pounds of sirup, and 20,594 pounds of malt sirup.

⁹ Represents 499,130 gallons of grape wine, 22,160 gallons of blackberry wine, 18,405 gallons of prune wine, and 7,668 gallons of hydrol.

TABLE 57.—Materials: Used at registered distilleries in production of distilled spirits,¹ by kinds and by States, fiscal year 1948

State	Grain and grain products					
	Corn	Rye	Malt	Wheat	Sorghum grain	Other
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
California	3,216,752	470,371	1,872,819	—	12,319,458	—
Colorado	827,882	87,309	123,218	—	—	—
Georgia	1,407,648	69,061	201,627	2,411	—	—
Illinois	209,028,022	47,104,045	46,040,805	—	126,824,643	6,182,036
Indiana	206,991,517	20,438,674	37,069,660	6,608,975	—	—
Iowa	87,690,804	182,955	10,364,197	—	45,715,189	—
Kentucky	590,422,245	151,779,945	113,206,303	3,771,264	24,961,474	52,200
Louisiana	1,247,860	—	834,160	—	6,618,884	—
Maryland	73,441,222	83,883,878	28,011,548	2,929,610	23,473,902	—
Massachusetts	6,570,321	266,499	3,197,994	—	4,882,108	—
Michigan	—	—	4,907,719	50,064,248	12,307,557	—
Missouri	7,313,010	107,723	2,511,285	—	74,260	—
New Hampshire	579,350	3,000	89,530	—	—	—
New York	3,020,872	—	2,158,049	—	16,430,260	—
Ohio	58,318,225	5,699,783	7,688,059	—	—	—
Pennsylvania	123,054,666	57,557,103	38,446,766	2,436,900	70,065,296	10,800
South Dakota	5,846,736	—	1,628,592	—	—	—
Tennessee	3,692,640	369,332	554,073	—	—	—
Virginia	3,747,632	694,176	897,428	—	1,963,892	—
Wisconsin	4,011,569	111,209	459,768	—	—	—
Total	1,390,428,964	368,824,066	300,323,580	65,813,408	4,359,872,349	6,245,036

For footnotes, see p. 182.

TABLE 57.—Materials: Used at registered distilleries in production of distilled spirits, by kinds and by States, fiscal year 1948—Continued

State	Grain and grain products—Con.	Potatoes and potato products	Molasses	Products used in re-distillation	Other materials	
	Total					
	Pounds	Pounds	Gallons	Proof gallons	Pounds	Gallons
California	17,879,400			255,208		6,517,535
Colorado	1,038,409					
Georgia	1,680,747			2,740	7,201	22,160
Illinois	435,179,551			1,073,687	239,747	
Indiana	316,324,005			5,911,186	1,129	
Iowa	112,473,412	793,200			7,564	7,668
Kentucky	884,193,432		1,175,024	2,111,439		
Louisiana	8,700,874					
Maryland	211,740,160			3,469,488		
Massachusetts	10,033,784	653,850	1,272,878	60,392	7,10,000	
Michigan	69,914,075				94,655	
Missouri	22,239,575			63,180		
New Hampshire	745,130					
New York	21,009,181			871,529		
Ohio	71,706,097			1,466,189		
Pennsylvania	291,571,534	3,583,170	106,748	2,049,507		
South Dakota	7,475,328					
Tennessee	4,516,045					
Virginia	7,303,128					
Wisconsin	4,582,536					
Total	2,491,507,403	5,030,220	2,554,650	17,334,545	351,396	547,363

¹ Whisky, rum, gin, brandy, and spirits. For materials used at fruit distilleries in production of brandy and spirits—fruit, see table 59.

² Includes 44,908,974 pounds of corn meal.

³ Includes 50,047,978 pounds of a wheat byproduct, 22,960 pounds of wheat flour, and 15,270 pounds of wheat bran.

⁴ Includes 3,493,461 pounds of sorghum grain flour.

⁵ Represents 6,182,036 pounds of barley, 52,200 pounds of nadrisol, and 10,800 pounds of popcorn.

⁶ Represents 499,130 gallons of grape wine and 18,405 gallons of prune wine.

⁷ Malt sirup.

⁸ Blackberry wine.

⁹ Represents 236,147 pounds of diamalt and 3,600 pounds of malt sirup.

¹⁰ Hydrol.

¹¹ Sirup.

¹² Includes 3,583,170 pounds of potato slurry.

¹³ Used in production of rum.

TABLE 58.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by months, fiscal year 1948

Month	Fruit ¹			Fruit wine, cider, and juice ²	
	Grapes	Raisins	Total	Grape	Raisin
	Pounds	Pounds	Pounds	Gallons	Gallons
July		827,805	827,805	772,220	
August	1,002,746	774,574	1,777,320	2,316,702	
September	1,234,350	1,255,377	2,489,727	41,341,389	41,433
October	1,045,210	1,726,275	2,771,485	92,308,104	245,668
November	1,498,760	1,512,853	3,011,613	32,260,165	335,915
December	657,950	1,154,416	1,812,366	9,507,104	1,054,102
January		1,290,153	1,299,153	785,209	2,053,372
February		1,341,004	1,341,004	237,047	546,720
March		408,841	408,841	451,839	1,106,810
April		663,097	663,097	197,190	1,170,454
May		1,389,614	1,389,614	450,952	1,799,563
June		362,461	362,461	278,237	326,353
Total	5,439,016	12,715,470	18,154,486	181,006,298	8,680,390

For footnotes, see p. 183.

TABLE 58.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by months, fiscal year 1948—Continued

Month	Fruit wine, cider, and juice ² —Continued				
	Apple	Pear	Apricot	Other	Total
	Gallons	Gallons	Gallons	Gallons	Gallons
July	41,834		104,819	68,125	2,986,998
August		1,595		4,250	2,322,547
September	770	65,710		1,140	41,450,442
October	378,733	345,096		3,915	93,282,506
November	311,100			4,853	32,912,033
December	177,034			21,442	10,859,682
January	97,429			945	2,936,965
February	87,866			3,500	875,133
March	134,735			5,865	1,699,299
April	163,560			28,462	1,559,666
May	82,657			6,346	2,339,518
June	55,763		1,578	46,804	708,735
Total	1,531,481	413,301	106,397	195,647	191,933,514

¹ In addition the following amounts of fruit residua were used: 13,332,589 gallons of grape lees, 10,569,349 gallons of grape pomace, 1,161 gallons of apple lees, 445,383 gallons of apple pomace, and 205,515 gallons of pear pomace.

² In addition 12,134,030 gallons of grape wash and 242,200 gallons of raisin wash were used; 12,523 proof gallons of brandy and 140,984 proof gallons of spirits—grain were used in redistillation.

³ Represents the following fruit wine, cider, and juice: 45,578 gallons of plum, 43,374 gallons of orange, 36,288 gallons of cherry, 19,538 gallons of loganberry, 17,400 gallons of prune, 16,560 gallons of blackberry, 8,975 gallons of peach, 4,430 gallons of elderberry, 2,559 gallons of mixed fruit, and 945 gallons of currant.

TABLE 59.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by States, fiscal year 1948

Kind	Fruit ¹	Fruit wine, cider, and juice ²			
	California	California	New Jersey	New York	Ohio
	Pounds	Gallons	Gallons	Gallons	Gallons
Grape	5,439,016	179,751,600			8,283
Raisin	12,715,470	8,680,390			
Apple		532,697	246,300	71,795	6,885
Pear					1,595
Apricot		104,819			
Plum		45,578			
Orange		43,374			
Cherry					9,570
Loganberry					
Prune					
Blackberry			4,250		2,450
Peach		7,975			
Elderberry					
Mixed fruit					
Currant					
Total	18,154,486	189,166,433	250,550	71,795	28,783

For footnotes, see p. 184.

TABLE 59.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by States, fiscal year 1948—Continued

Kind	Fruit wine, cider, and juice —Continued			
	Oregon	Virginia	Washington	United States total
	Gallons	Gallons	Gallons	Gallons
Grape		7, 125	1, 238, 530	181, 006, 296
Raisin				8, 680, 390
Apple		154, 709	491, 546	1, 531, 481
Pear	411, 706			413, 301
Apricot			1, 578	106, 397
Plum				45, 578
Orange				43, 374
Cherry	11, 232		7, 635	36, 288
Loganberry			19, 538	19, 538
Prune			17, 400	17, 400
Blackberry			4, 370	16, 560
Peach		1, 000		8, 975
Elderberry			4, 430	4, 430
Mixed fruit			2, 559	2, 559
Currant			945	945
Total	422, 938	162, 924	1, 788, 531	191, 933, 514

¹ In addition the following amounts of fruit residua were used: 13,307,937 gallons of grape lees and 10,553,242 gallons of grape pomace in California; 1,200 gallons of grape lees in Colorado; 102,304 gallons of apple pomace in Missouri; 21,500 gallons of grape lees in Ohio; 343,079 gallons of apple pomace and 205,515 gallons of pear pomace in Oregon; 1,952 gallons of grape lees and 1,181 gallons of apple lees in Virginia; and 16,107 gallons of grape pomace in Washington.

² In addition 12,134,030 gallons of grape wash and 242,200 gallons of raisin wash were used in California. The following products were used in redistillation: 11,335 proof gallons of brandy and 140,984 proof gallons of spirits—grain in California and 1,188 proof gallons of brandy in Washington.

³ Includes 760 gallons in Colorado.
⁴ Includes 23,459 gallons in Arkansas and 4,000 gallons in Maine.
⁵ Includes 7,851 gallons in Colorado.
⁶ Includes 5,145 gallons in Arkansas and 345 gallons in Colorado.

TABLE 60.—Production: ¹ Distilled spirits, by kinds and by months, fiscal year 1948

Month	[Tax gallons]					
	Whisky	Brandy	Rum	Gin ²	Other spirits	Total
July	7, 196, 480	206, 164	152, 637	134, 114	6, 036, 118	13, 725, 513
August	7, 228, 913	764, 837	187, 079	227, 931	5, 778, 356	14, 187, 116
September	9, 790, 593	4, 563, 598	183, 114	222, 853	7, 436, 009	22, 196, 167
October	9, 731, 643	9, 151, 062	236, 845	567, 407	20, 465, 589	40, 152, 546
November	56, 440	3, 452, 628	166, 057	409, 357	3, 650, 662	7, 735, 044
December	655, 382	1, 422, 060	222, 519	256, 446	1, 643, 822	4, 200, 229
January	4, 697, 853	554, 937	128, 022	228, 105	3, 883, 311	9, 492, 228
February	13, 767, 712	245, 623	152, 432	340, 810	7, 447, 989	21, 955, 566
March	20, 637, 549	172, 781	168, 639	267, 632	11, 575, 854	32, 817, 455
April	20, 863, 198	151, 867	119, 047	332, 413	7, 250, 822	28, 717, 347
May	20, 041, 058	271, 351	121, 984	370, 140	5, 148, 239	25, 952, 772
June	14, 930, 246	214, 744	165, 158	333, 988	7, 351, 224	22, 995, 360
Total	120, 597, 067	21, 172, 652	1, 998, 533	3, 691, 196	87, 667, 895	244, 127, 343

¹ Represents production of whisky, brandy, rum, gin, and spirits by registered distilleries, and brandy and spirits by fruit distilleries. For purposes of withdrawal, see tables 64 and 68.
² For production of gin at rectifying plants, see table 79.
³ Includes 18,455 tax gallons produced at registered distilleries. For kinds of brandy and spirits—fruit produced, see table 62.
⁴ Represents production for beverage and industrial purposes. Includes 1,557,410 tax gallons removed for denaturation.
⁵ Represents production for beverage and industrial purposes. Represents 4,344,820 tax gallons of spirits—fruit and 129,593 tax gallons of spirits—grain produced by redistillation of unfinished spirits at fruit distilleries and 377 tax gallons of spirits—fruit and 83,198,105 tax gallons of spirits—grain, spirits—cane, et r., at registered distilleries. Includes 20,920,794 tax gallons transferred to industrial alcohol bonded warehouse which could be withdrawn as alcohol for either industrial or beverage purposes.

TABLE 61.—Production: ¹ Distilled spirits, by kinds and by States, fiscal year 1948

State	[Tax gallons]					
	Whisky	Brandy	Rum	Gin ²	Other spirits ³	Total
Arkansas		4, 897				4, 897
California	316, 200	20, 762, 717		82, 524	5, 548, 704	26, 710, 145
Colorado	83, 197	1, 879				85, 076
Georgia	124, 596	3, 405		12, 078	⁴ -1, 587	138, 492
Illinois	16, 917, 725			1, 283, 743	21, 485, 153	39, 686, 621
Indiana	13, 740, 176			949, 349	12, 794, 959	27, 484, 484
Iowa	141, 240				9, 844, 099	9, 985, 339
Kentucky	67, 803, 696		887, 344	246, 031	7, 403, 885	76, 340, 946
Louisiana					1, 137, 267	1, 137, 267
Maine		375				375
Maryland	14, 015, 742			96, 148	3, 603, 346	17, 715, 236
Massachusetts	162, 746		1, 023, 701		1, 063, 077	2, 249, 524
Michigan					5, 419, 741	5, 419, 741
Missouri	294, 404				1, 536, 969	1, 831, 373
New Hampshire					56, 470	56, 470
New Jersey		27, 473				27, 473
New York		7, 475		919, 241	911, 179	1, 837, 895
Ohio	1, 880, 128		10, 147		4, 481, 566	6, 371, 841
Oregon		65, 918				65, 918
Pennsylvania	13, 408, 581		87, 488	102, 082	11, 156, 176	24, 754, 327
South Dakota					607, 309	607, 309
Tennessee	346, 294					346, 294
Virginia	337, 172	21, 425			256, 905	615, 502
Washington		266, 941			4, 832	271, 773
Wisconsin	25, 180				357, 845	383, 025
Total	120, 597, 067	21, 172, 652	1, 998, 533	3, 691, 196	87, 667, 895	244, 127, 343

¹ Represents production of whisky, brandy, rum, gin, and spirits by registered distilleries, and brandy and spirits by fruit distilleries. For purposes of withdrawal, see tables 65 and 69.
² For production of gin at rectifying plants, see table 80.
³ Represents net production, that is, the original production plus production by redistillation of spirits, minus the quantity of spirits used in redistillation (previously reported as production). Where production for any State is only by redistillation of products and spirits are produced in the same month that products were used for redistillation, the net production for such State results in a negative figure, due to losses in redistillation.
⁴ Includes 18,455 tax gallons produced at registered distilleries. For kinds of brandy and spirits—fruit produced, see table 63.
⁵ See footnote 4, table 60.
⁶ See footnote 5, table 60.

TABLE 62.—Production: Brandy and spirits by fruit distilleries, by kinds and by months, fiscal year 1948

Month	[Tax gallons]						
	Grape	Raisin	Apple	Pear	Plum	Other	Total
July	184, 410	10, 530	6, 720		5, 113	1, 154	207, 927
August	723, 448	33, 792	3, 198	286	1, 490	5, 691	767, 906
September	5, 258, 660	59, 666	151			956	5, 319, 402
October	11, 185, 852	95, 399	52, 475	25, 678		463	11, 359, 868
November	4, 147, 494	111, 818	56, 899			1, 325	4, 317, 526
December	1, 401, 261	122, 610	38, 316	13, 148		4, 148	1, 579, 483
January	416, 018	165, 856	14, 502			223	596, 599
February	122, 633	128, 316	8, 810			663	260, 922
March	153, 071	89, 076	21, 963			131, 044	395, 054
April	180, 307	32, 025	20, 976			487	233, 795
May	64, 793	219, 821	10, 052			1, 753	296, 419
June	216, 606	96, 169	8, 701			2, 234	283, 710
Total	24, 054, 543	1, 135, 568	242, 644	39, 112	6, 603	150, 140	25, 628, 610

¹ Represents 19,792,147 tax gallons of brandy and 4,262,396 tax gallons of spirits—fruit.
² Represents 1,068,019 tax gallons of brandy and 67,549 tax gallons of spirits—fruit.
³ Represents 230,793 tax gallons of brandy and 11,851 tax gallons of spirits—fruit.
⁴ Brandy.
⁵ Represents 5,113 tax gallons of brandy and 1,490 tax gallons of spirits—fruit.
⁶ Represents the following quantities of brandy: 5,924 tax gallons of cherry, 4,631 tax gallons of apricot, 3,357 tax gallons of blackberry, 2,774 tax gallons of prune, 862 tax gallons of elderberry, 662 tax gallons of loganberry, 590 tax gallons of peach, and 223 tax gallons of currant; the following quantities of spirits—fruit: 940 tax gallons of orange, and 594 tax gallons of mixed fruit; and 129,593 tax gallons of spirits—grain produced by the redistillation of unfinished spirits.

TABLE 63.—Production: Brandy and spirits by fruit distilleries, by kinds and by States, fiscal year 1948

[Tax gallons]

Kind	California	New Jersey	Ohio	Oregon	Virginia	Washington	United States total
Grape	23,847,830		5,561		1,667	199,079	24,054,543
Raisin	1,135,361						1,135,568
Apple	79,815	26,749	1,354	25,938	19,614	65,278	242,644
Pear			286	38,826			39,112
Plum	6,603						6,603
Apricot	4,456					175	4,631
Cherry			2,167	1,154		1,399	5,924
Blackberry		724	779			1,090	3,367
Prune						2,774	2,774
Orange	940						940
Elderberry						862	862
Loganberry						662	662
Mixed fruit	362					232	594
Peach	436				144		580
Currant						223	223
Spirits—grain ⁶	129,593						129,593
Total	25,205,396	27,473	10,147	65,918	21,425	271,774	25,628,610

¹ Includes 406 tax gallons of brandy in Colorado.
² Includes 207 tax gallons of brandy in Colorado.
³ Includes 4,196 tax gallons of brandy in Arkansas, 375 tax gallons of brandy in Maine, 11,851 tax gallons of spirits—fruit in Missouri, and 7,475 tax gallons of brandy in New York.
⁴ Includes 1,204 tax gallons of brandy in Colorado.
⁵ Includes 702 tax gallons of brandy in Arkansas and 62 tax gallons of brandy in Colorado.
⁶ Spirits—grain were produced by redistillation of unfinished spirits.
⁷ Represents 20,747,667 tax gallons of brandy and 4,457,729 tax gallons of spirits—fruit.
⁸ Brandy.
⁹ Represents 266,941 tax gallons of brandy and 4,833 tax gallons of spirits—fruit.

TABLE 64.—Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by months, fiscal year 1948

[Tax gallons]

Month	Whisky	Brandy	Rum	Gin	Other spirits	Total	Alcohol	Grand total
July	2,986,792	46,376	26,427	158,067	2,442,594	5,660,256	2,767,607	8,427,763
August	3,393,449	32,569	20,199	267,102	3,476,038	7,189,387	2,696,062	9,885,449
September	4,272,864	94,787	31,123	244,346	4,008,732	8,651,852	3,201,300	11,853,152
October	7,770,203	173,313	34,896	567,722	7,951,293	16,497,427	4,279,558	20,776,985
November	7,818,951	190,137	37,072	413,269	7,561,878	16,021,307	4,630,000	20,651,307
December	5,509,959	134,986	24,032	284,859	4,391,464	10,345,300	4,090,147	14,435,447
January	4,049,039	138,568	14,795	154,485	3,723,929	8,080,816	2,580,500	10,661,316
February	4,178,663	144,144	20,204	254,767	4,340,411	8,938,189	2,678,223	11,616,412
March	3,574,628	129,722	20,357	220,146	3,722,384	0,687,237	3,237,384	9,904,621
April	3,617,520	90,371	25,388	302,321	3,235,440	7,271,040	2,826,770	10,097,810
May	3,303,988	109,024	17,108	316,912	3,037,324	6,784,356	2,837,819	9,622,175
June	3,127,144	111,860	25,432	291,529	2,738,802	6,294,767	2,933,127	9,227,894
Total	53,603,200	1,395,887	297,033	3,475,525	49,630,289	108,401,934	38,758,397	147,160,331

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, brandy, rum, gin, and spirits from internal revenue bonded warehouses include bottled-in-bond tax-paid withdrawals as reported in table 66. Tax rate, \$9 per tax gallon.
² For tax-free withdrawals, see table 68.

TABLE 65.—Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by States, fiscal year 1948

[Tax gallons]

State	Whisky	Brandy	Rum	Gin	Other spirits	Total	Alcohol	Grand total
California	2,099,095	480,022	1,914	72,304	1,459,780	4,113,115	766,983	4,880,098
Colorado	1,391				1,391	1,391	2,259	3,650
Connecticut	12,601		245	7,037	6,802	26,685		26,685
Florida		1			1	1		1
Georgia	47,442	3,034		4,531	1,647	56,654		56,654
Hawaii							475	475
Illinois	7,690,546	115,726	3,221	1,273,284	9,946,998	19,029,776	3,308,420	22,338,195
Indiana	9,374,824	118,785	1,403	969,116	10,376,774	20,840,902	6,566,598	27,407,500
Iowa	25,313				2,563,178	2,588,491	1,121,318	3,709,809
Kansas							6,402,847	6,402,847
Kentucky	20,292,717	15,908	3,826	84,946	10,138,031	30,535,428	2,342,579	32,878,007
Louisiana							787,456	787,456
Maine		871				871	6,597	6,597
Maryland	6,766,049	33,505	8,735	107,500	6,370,630	12,286,419	1,088,919	13,375,338
Massachusetts	276,585	68,106	233,495		739,198	1,317,384	366,919	1,684,303
Michigan	11,272	102,713	1,232		51,382	166,599	166,131	332,730
Minnesota	6,572	14,423			51,170	72,165		72,165
Missouri	41,731				857	12,982	55,520	127,024
Nebraska							1,982,491	1,982,491
New Hampshire				779	37	816		816
New Jersey	46,408	134,687			102,912	284,007	1,125,061	1,409,088
New York	6,492	27,557		919,242	1,523,913	2,477,204	80,981	2,558,185
Ohio	1,704,665	68,196			96,627	1,869,488	6,086,480	7,955,968
Pennsylvania	5,910,201	211,275	42,962	35,929	6,186,229	12,386,596	6,285,994	18,672,590
South Dakota							130,110	130,110
Tennessee	174,467	713				175,180		175,180
Virginia	114,829	365				115,194		115,194
Washington							3,241	3,241
West Virginia							452	452
Wisconsin					2,049	2,049	9,972	12,021
Total	53,603,200	1,395,887	297,033	3,475,525	49,630,289	108,401,934	38,758,397	147,160,331

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, brandy, rum, gin, and spirits from internal revenue bonded warehouses include bottled-in-bond tax-paid withdrawals as reported in table 67. Tax rate, \$9 per tax gallon.
² For tax-free withdrawals, see table 69.

TABLE 66.—Withdrawals: Bottled-in-bond distilled spirits,¹ tax-paid, by kinds and by months, fiscal year 1948

[Tax gallons]					
Month	Whisky	Brandy	Rum	Spirits	Total
July	377,508	75	225		377,808
August	387,249	106	60		387,415
September	642,780		78		642,858
October	1,376,057	2,456	1,776		1,380,289
November	1,480,783	6,153	210		1,487,146
December	830,542	3,287	255		834,084
January	677,677	2,041	225		679,943
February	794,905	1,483	240		796,628
March	602,822	2,915	685	150	606,572
April	678,085	1,565	195		679,845
May	633,138	376	225		633,739
June	569,090	437	120	30	569,677
Total	9,130,136	19,978	4,294	180	9,154,588

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 64. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of 2,055,174 tax gallons of whisky and 5,469 tax gallons of brandy bottled in bond after payment of tax.

TABLE 67.—Withdrawals: Bottled-in-bond distilled spirits,¹ tax-paid, by kinds and by States, fiscal year 1948

[Tax gallons]					
State	Whisky	Brandy	Rum	Spirits	Total
California	573,215	19,983			593,198
Connecticut	9,112				9,112
Illinois	95,445	887	688		97,020
Indiana	281,702	4,266			285,968
Kentucky	7,293,210	3,797			7,297,007
Maryland	118,283	45			118,328
Massachusetts	5,385		1,977		7,362
Missouri	25,209				25,209
New Jersey	1,478				1,478
New York	6,492			180	6,672
Ohio	278,699				278,699
Pennsylvania	473,738		1,629		475,367
Virginia	18,168				18,168
Total	9,130,136	19,978	4,294	180	9,154,588

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 65. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of 2,055,174 tax gallons of whisky and 5,469 tax gallons of brandy bottled in bond after payment of tax.

TABLE 68.—Withdrawals: Distilled spirits, total tax-free,¹ by kinds and by months, fiscal year 1948

[Tax gallons]							
Month	For fortification of wine ²		For denaturation		For use of the United States	For hospital, scientific, and educational use	For vessels and aircraft
	Brandy	Spirits—fruit	Rum	Spirits	Brandy	Spirits	Whisky
July	112,160		118,916				192
August	485,414	12,710	119,903				150
September	5,182,898	817,806	121,979	23,663	1,187		211
October	8,883,728	2,207,949	160,807				254
November	2,548,364	833,534	133,485	21,441			92
December	747,729	139,268	137,824	35,321			272
January	729,071	45,580	117,610			103	286
February	201,305	31,381	151,632				160
March	243,456	64,582	119,247				176
April	102,658	41,794	112,830				258
May	71,588	18,512	115,666	354,907			290
June	55,120	89,901	147,520	30,536			153
Total	19,363,491	4,303,017	1,557,410	465,868	1,187	103	2,424

Month	For export			To customs manufacturing bonded warehouses			Total
	Whisky	Spirits	Other	Whisky	Spirits	Other	
July	58,638	68,385		6,467	12,532	3,189	380,469
August	19,819	27,747		20,643	5,811	633	692,851
September	167,556	12,933	800	22,373	7,527	1,930	6,360,854
October	298,261		885	30,805	6,546	3,366	11,592,601
November	59,439	1,182	40	12,895	3,005		3,613,477
December	43,264	50,095		45,870	198	4,658	1,204,499
January	66,381	74,731		45,403	23,285	1,592	1,104,912
February	13,671	43,159	5,779	47,815	25,373	5,332	525,607
March	5,853	22,179		49,221	23,804	3,352	531,870
April	19,923			40,327	33,193	2,582	344,665
May	8,495			32,653	31,778	11,269	645,098
June	10,429	40,817		30,679	16,528	3,680	425,363
Total	762,720	341,228	* 7,504	385,151	189,580	* 41,583	27,421,266

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. In addition, 20,920,794 tax gallons were withdrawn for transfer to industrial alcohol bonded warehouses.

² Represents 16,597,000 tax gallons of brandy and 4,106,461 tax gallons of spirits—fruit withdrawn from fruit distilleries and 2,766,491 tax gallons of brandy and 106,556 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.)

* Represents 5,742 tax gallons of brandy and 1,762 tax gallons of rum.

* Represents 17,210 tax gallons of rum, 12,767 tax gallons of gin, and 11,606 tax gallons of brandy.

TABLE 69.—Withdrawals: Distilled spirits, total tax-free,¹ by kinds and by States, fiscal year 1948

[Tax gallons]

State	For fortification of wine ²		For denaturation		For use of the United States	For hospital, scientific, and educational use	For vessels and aircraft
	Brandy	Spirits—fruit	Rum	Spirits	Brandy	Spirits	Whisky
Arkansas	4,897						
California	18,950,744	4,276,936					539
Colorado	3,771						
Connecticut				4,702			
Georgia	861						
Illinois	37,721			8,818			
Indiana							
Iowa				28,422			
Kentucky			871,868		1,187	103	18
Maryland	5,662			67,232			1,687
Massachusetts			685,542				72
Michigan	9,791						
Missouri	2,677	18,252					
New Jersey	12,330	4,128		38,483			
New York	54,085						108
Ohio	19,147						
Pennsylvania	3,731			206,151			
Virginia	16,378						
Washington	249,696	4,601					
Total	19,363,491	4,303,917	1,557,410	465,868	1,187	103	2,424

State	For export			To customs manufacturing bonded warehouses			Total
	Whisky	Spirits	Other	Whisky	Spirits	Other	
Arkansas							4,897
California	20,085	1,182					23,248,621
Colorado							3,771
Connecticut							4,702
Georgia							861
Illinois	91,953	22,943			712		162,233
Indiana	246,962	162,490					409,452
Iowa							28,422
Kentucky	214,772	79,219	77				1,167,244
Maryland	165,609	70,061	5,742	61,455	102,566	1,086	502,060
Massachusetts	2,558		1,685				689,857
Michigan							9,791
Missouri							59,412
New Jersey	1,342						17,908
New York							54,085
Ohio	3,551			322,984	87,014	40,326	494,922
Pennsylvania	16,038	5,333					323,253
Virginia							16,378
Washington							254,297
Total	762,720	341,228	7,504	385,161	189,580	41,583	27,421,266

¹ See footnote 1, table 68.
² See footnote 2, table 68.
³ See footnote 3, table 68.
⁴ See footnote 4, table 68.

TABLE 70.—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 1948

[Tax gallons]

State	Whisky	Brandy	Rum	Gin	Other spirits ¹	Total
Losses (allowed) from leakage and evaporation: ²						
California	553,466	63,661	354	37	52,033	669,551
Colorado	97	34				131
Connecticut	939	34	48	42	156	1,219
Georgia	4,079	287		11	670	5,047
Illinois	2,328,503	11,140	618	82	299,240	2,639,583
Indiana	3,100,678	16,634	109	29,064	243,820	3,390,325
Iowa	2,560					2,560
Kentucky	6,156,638	4,234	335		198,630	6,359,837
Maine		29				29
Maryland	2,027,512	2,540	1,484	611	123,522	2,155,669
Massachusetts	71,454	8,446	32,882		5,892	118,676
Michigan	510	1,266	117		477	2,370
Minnesota	1,733	1,672			339	3,744
Missouri	3,677			12	3,305	6,994
New Hampshire				12	250	262
New Jersey	7,951	18,832			1,193	27,976
New York		1,333			620	1,953
Ohio	502,740	5,035			4,786	512,561
Pennsylvania	2,068,434	23,965	8,149	115	278,744	2,379,407
Tennessee	45,034	79				45,113
Virginia	28,967	148				29,116
Wisconsin					4	4
Total	16,904,972	159,371	44,096	30,006	1,213,681	18,352,126
Losses from other causes ³	32,261	28,301	213	725	95,298	156,798
Total losses	16,937,233	187,672	44,309	30,731	1,308,979	18,508,924

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 71.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by months, fiscal year 1948¹

[Tax gallons]

Month	Whisky	Brandy	Rum	Gin	Other spirits ²	Total
July	468,432,266	15,005,121	2,528,947	1,112,000	42,445,093	529,523,427
August	470,940,886	15,383,108	2,578,653	1,050,974	43,087,904	533,051,625
September	474,623,073	14,636,428	2,605,111	1,011,608	44,678,667	537,556,887
October	474,065,141	14,571,906	2,640,621	994,914	50,634,134	542,906,716
November	463,391,268	15,324,061	2,630,662	661,574	45,129,257	527,336,822
December	466,363,370	15,956,670	2,684,558	807,245	40,591,385	516,403,228
January	455,409,053	15,555,064	2,676,833	847,455	39,410,513	513,898,918
February	462,061,330	15,342,559	2,645,650	933,342	42,561,503	523,544,384
March	479,190,349	15,138,799	2,665,720	968,607	47,383,316	545,364,791
April	495,917,706	15,068,787	2,641,020	999,422	60,482,242	564,189,177
May	511,232,857	15,207,379	2,627,157	1,034,355	50,722,355	580,623,603
June	522,260,736	15,245,573	2,602,260	1,033,381	63,591,115	594,733,955

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 were as follows: 3,974,212 tax gallons of whisky, 6,485 tax gallons of brandy, 4,886 tax gallons of rum, 70 tax gallons of gin, and 117 tax gallons of spirits.
² Represents spirits produced by registered and fruit distilleries.

TABLE 72.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by States, June 30, 1948¹

[Tax gallons]

State	Whisky	Brandy	Rum	Gin	Other spirits ²	Total
California	2,320,430	9,940,953	43,931	74,227	2,546,788	14,926,329
Colorado	149,642	796				150,428
Connecticut	209,495	20,665	6,375	5,034	52,696	294,265
Florida	197,499					197,499
Georgia	148,846	41,223		7,537	11,993	207,599
Illinois	62,148,918	377,937	16,795	21,919	11,606,134	74,171,703
Indiana	65,236,915	1,661,191	72,032	709,543	11,168,315	78,847,996
Iowa	84,971				17,426	102,397
Kentucky	241,664,949	62,449	215,780	67	6,583,360	248,516,605
Louisiana			206,828			206,828
Maine		11,797				11,797
Maryland	44,050,456	122,592	7,357	10,561	4,636,696	48,827,662
Massachusetts	1,622,952	115,615	1,333,243		810,058	3,881,868
Michigan	9,477	77,412			131,257	219,950
Minnesota	75,450	20,850			27,472	123,772
Missouri	1,453,260	19,709			1,437,915	2,920,884
New Jersey	308,210	604,138			204,197	1,116,545
New York	1,466,043	571,225			56,607	2,093,875
Ohio	10,334,425	250,039			1,997,031	12,881,495
Oregon		144,699			14,621	159,220
Pennsylvania	89,196,629	890,545	698,115	204,493	12,212,963	103,192,745
Tennessee	698,353	13,704				707,057
Virginia	1,006,715	92,145				1,098,860
Washington		18,400			232	18,632
Wisconsin	81,620				75,454	157,074
Total	522,260,756	15,245,573	2,602,260	1,033,381	53,691,115	594,733,085

¹ See footnote 1, table 71.

² See footnote 2, table 71.

TABLE 73.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds, and by years and seasons of production, June 30, 1948¹

[Tax gallons]

Year	Season	Whisky	Brandy	Rum	Gin	Other spirits ¹	Total
1911	Spring	47					47
	Fall	135					135
1912	Spring	178					178
	Fall	21	114				135
1913	Spring	899					899
	Fall	342					342
1914	Spring	997					997
	Fall		168				168
1915	Spring	391					391
	Fall	240	24				264
1916	Spring	3,452					3,452
	Fall	4,998	132	117			5,247
1917	Spring	1,731	24	48			1,803
	Fall	2,688	6	105	67	117	2,973
1921	Spring	195					195
	Fall		597				597
1940	Spring	557					557
	Fall	2,433,991	58,913	1,928		2,084	2,496,916
1941	Spring	9,797,802	7,149	38,310		52	9,843,313
	Fall	13,065,937	259,882	15,701	2	4,194	13,345,906
1942	Spring	21,119,241	2,531	18,808		726	21,141,306
	Fall	9,072,677	260,362	5,414		6,772	9,345,225
1943	Spring		41,303	9,855		6,613	57,771
	Fall		597,280	7,701		4,914	609,845
1944	Spring		342,907	46,445		14	389,366
	Fall	12,206,983	924,670	191,056		45,962	13,368,671
1945	Spring	24,218,961	880,262	285,450		380,923	25,735,576
	Fall	68,095,502	1,904,314	262,576	1,374	899,730	71,153,496
1946	Spring	68,239,255	1,084,483	480,465	40,966	535,494	70,380,663
	Fall	59,145,557	3,112,598	413,513	71,645	67,759,211	64,549,463
1947	Spring	105,542,323	2,812,078	416,340	165,008	7,726,031	116,661,780
	Fall	34,608,887	2,111,924	353,458	117,041	11,194,909	38,386,219
1948	Spring	94,696,769	843,902	84,909	637,278	27,766,682	124,029,531
Total		522,260,756	15,245,573	2,602,260	1,033,381	53,691,115	594,733,085

¹ See footnote 1, table 71.

² See footnote 2, table 71.

TABLE 74.—Summary: Production, withdrawals, and stocks of distilled spirits, by months, fiscal year 1948

[Tax gallons]

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	13,725,513	377,808	5,282,448	2,767,507	8,427,763	380,469	529,523,427
August	14,187,116	387,409	6,801,978	2,696,062	9,885,449	662,851	533,051,525
September	22,196,167	642,868	8,008,994	3,201,300	11,853,152	6,360,654	537,554,887
October	40,152,546	1,380,289	15,117,138	4,279,558	20,776,985	11,592,601	542,936,716
November	7,735,044	467,146	14,554,161	4,630,000	20,651,307	3,613,477	527,336,822
December	4,200,229	964,064	9,411,216	4,900,147	14,435,447	1,204,499	516,403,228
January	9,492,228	678,943	7,400,873	2,580,500	10,661,316	1,104,012	513,808,918
February	21,955,566	796,628	8,141,561	2,678,223	11,616,412	525,607	523,544,384
March	32,817,455	695,172	6,062,065	3,237,384	9,904,621	531,870	545,364,791
April	28,717,347	679,835	6,591,205	2,826,770	10,097,810	344,565	564,189,177
May	25,952,772	633,739	6,160,617	2,537,819	9,622,175	645,098	580,823,603
June	22,995,360	599,677	5,725,090	2,933,127	9,227,894	425,363	594,733,085
Total	244,127,343	9,154,588	99,247,346	38,758,397	147,160,331	27,421,266	594,733,085

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 use of the United States, for hospital, scientific, and educational use, for vessels and aircraft, and for export, and transfers to customs manufacturing bonded warehouses. In addition 20,920,794 tax gallons were withdrawn for transfer to industrial alcohol bonded warehouses.

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

TABLE 75.—Summary: Production, withdrawals, and stocks on hand June 30, of distilled spirits, and premises operated, fiscal year 1948

[Tax gallons]

State	Production ¹	Tax-paid withdrawals ²				Total
		Bottled-in-bond distilled spirits	Other distilled spirits	Alcohol	Total	
Arkansas	4,897				4,897	
California	26,710,145	584,198	3,528,917	766,983	4,880,088	
Colorado	85,076		1,391	2,259	3,650	
Connecticut		9,112	17,573		26,685	
Florida			1		1	
Georgia			56,654		56,654	
Hawaii					475	
Illinois	39,686,621	97,020	18,932,755	3,308,420	22,338,195	
Indiana	27,484,484	235,968	20,604,934	6,566,598	27,407,500	
Iowa	9,985,339		2,688,491	1,121,318	3,709,809	
Kansas				6,402,847	6,402,847	
Kentucky	76,340,946	7,297,007	23,238,421	2,342,579	32,879,007	
Louisiana	1,137,267			787,456	787,456	
Maine			871		6,568	
Maryland	17,715,236	116,328	12,168,091	1,088,919	13,375,338	
Massachusetts	2,249,524	7,362	1,310,022	366,919	1,684,303	
Michigan	5,419,741		166,599	166,131	332,730	
Minnesota			72,165		72,165	
Missouri	1,831,373	25,209	30,311	127,024	182,544	
Nebraska				1,982,491	1,982,491	
New Hampshire	56,470		816		816	
New Jersey	27,473	1,478	282,529	1,125,081	1,409,088	
New York	1,837,895	6,672	2,470,532	80,951	2,558,155	
Ohio	6,371,841	278,599	1,590,789	6,086,480	7,955,968	
Oregon	65,918				65,918	
Pennsylvania	24,754,327	475,367	11,911,229	6,285,994	18,672,590	
South Dakota	607,309			130,110	130,110	
Tennessee	346,294		175,180		175,180	
Virginia	615,502	18,168	97,026		115,194	
Washington	271,773			3,241	3,241	
West Virginia				452	452	
Wisconsin	383,025		2,049	9,972	12,021	
Total	244,127,343	9,154,588	99,247,346	38,758,397	147,160,331	

For footnotes, see p. 194.

TABLE 75.—Summary: Production, withdrawals, and stocks on hand June 30, of distilled spirits, and premises operated, fiscal year 1948—Continued

State	[Tax gallons]				
	Tax-free withdrawals ¹	Stocks June 30 ²	Premises operated ³		
			Registered distilleries	Fruit distilleries	Internal revenue bonded warehouses
Arkansas	4,897			1	
California	23,248,621	14,926,329			
Colorado	3,771	150,428	3	103	69
Connecticut	4,702	294,265	1	1	1
Florida		197,499			3
Georgia	861	207,559	1		1
Hawaii					2
Illinois	162,233	74,171,703	7		
Indiana	409,452	78,847,996	7		12
Iowa	28,422	102,397	2		8
Kansas					1
Kentucky	1,167,244	248,516,605	58		
Louisiana		206,828	1		73
Maine		11,797			1
Maryland	502,060	48,827,662	14	1	1
Massachusetts	689,857	3,881,868	6		20
Michigan	9,791	219,950			6
Minnesota		123,772			1
Missouri	59,412	2,920,854	4	1	1
Nebraska					7
New Hampshire			1		
New Jersey	17,908	1,116,545		2	1
New York	54,085	2,093,875	2	1	4
Ohio	404,022	12,581,495	3	2	5
Oregon		159,220		1	5
Pennsylvania	323,253	103,192,745	13		2
South Dakota			1		26
Tennessee		707,057	1		1
Virginia	16,378	1,098,860	3		1
Washington	254,297	18,632		2	7
West Virginia				8	2
Wisconsin		157,074	1		2
Total	27,421,266	594,733,085	130	123	262

¹ See footnote 1, table 74.
² See footnote 2, table 74.
³ See footnote 3, table 74.

⁴ See footnote 4, table 74.
⁵ Represents number operated during any part of the year.

TABLE 76.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of whisky and of total distilled spirits, and premises operated, fiscal years 1934 to 1948, inclusive

Fiscal year ended June 30—	[Tax gallons]			
	Production ¹		Tax-paid withdrawals	
	Whisky	Total distilled spirits	Whisky	Total distilled spirits ²
1934	62,352,666	76,506,388	18,875,964	38,601,236
1935	149,112,923	169,126,472	50,780,940	75,073,993
1936	223,659,539	253,897,925	67,299,166	100,383,056
1937	223,457,850	256,956,886	72,616,195	120,011,294
1938	102,895,872	150,155,924	68,611,650	114,926,395
1939	98,008,917	145,326,176	72,059,023	114,578,069
1940	98,993,303	143,455,192	81,287,368	128,325,941
1941	121,851,983	175,208,746	80,541,974	130,552,148
1942	120,257,424	258,392,400	84,709,171	144,207,510
1943	19,529,698	420,474,062	87,913,792	136,835,551
1944		429,069,171	58,832,902	90,493,887
1945	41,562,303	535,439,513	63,891,224	142,330,770
1946	147,464,516	305,066,637	63,226,912	178,131,350
1947	167,994,895	315,157,700	58,822,676	173,505,111
1948	129,597,067	244,127,343	63,603,200	147,160,331

For footnotes, see p. 195.

TABLE 76.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of whisky and of total distilled spirits, and premises operated, fiscal years 1934 to 1948, inclusive—Continued

Fiscal year ended June 30—	[Tax gallons]				
	Stocks June 30 ¹		Number of premises operated		
	Whisky	Total distilled spirits	Registered distilleries	Fruit distilleries	Internal revenue bonded warehouses
1934	57,717,662	63,065,017	51	85	117
1935	152,807,235	160,755,394	88	140	192
1936	300,658,508	310,803,839	121	148	253
1937	445,285,663	462,607,980	137	136	277
1938	471,159,539	497,527,755	118	138	285
1939	478,899,618	522,058,134	112	129	303
1940	480,937,609	525,394,924	101	120	295
1941	504,080,691	551,424,175	105	127	288
1942	516,918,887	587,751,374	116	120	275
1943	424,824,966	476,345,030	130	115	269
1944	348,646,381	376,277,850	122	137	258
1945	307,587,645	338,172,677	138	111	249
1946	374,072,055	420,262,363	144	141	278
1947	464,825,305	525,827,726	147	148	267
1948	622,260,766	594,733,085	130	123	262

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.

VI. DISTILLED SPIRITS AND WINES: RECTIFIED

[Produced by rectifying plants]

TABLE 77.—Materials: ¹ Used in production of rectified spirits and wines, by kinds and by months, fiscal year 1948

Month	[Proof gallon]						
	Alcohol	Spirits ²	Whisky	Brandy	Wines	Other	Total
July	2,633,414	2,487,678	2,340,475	40,366	21,871	96,346	7,620,150
August	2,115,873	3,407,063	2,687,994	34,199	22,540	39,705	8,307,374
September	2,546,985	3,929,949	3,112,680	81,971	20,851	42,093	9,727,529
October	3,906,471	7,489,314	5,315,598	139,642	39,293	63,001	16,953,209
November	3,827,187	8,079,612	5,594,163	116,193	44,855	166,155	17,828,146
December	3,890,534	4,779,481	4,244,111	109,360	41,061	190,936	13,255,483
January	2,439,050	3,657,956	2,945,664	94,481	30,186	88,199	9,255,535
February	1,848,533	4,277,561	2,975,171	101,834	25,263	47,507	9,276,869
March	2,759,934	2,899,012	2,612,839	98,428	27,942	49,881	8,448,036
April	2,567,411	3,177,085	2,736,375	63,490	25,682	48,735	8,618,778
May	2,520,693	2,918,594	2,540,466	92,367	23,942	70,193	8,166,280
June	2,618,939	2,820,647	2,491,347	94,867	23,380	70,326	8,119,506
Total	33,674,979	49,916,952	39,596,883	1,067,098	346,856	1,973,077	125,575,845

¹ Includes imported liquors as follows: 8,254 proof gallons of alcohol, 30,497 proof gallons of whisky, 33,499 proof gallons of brandy, 26,114 proof gallons of wines, 75,240 proof gallons of other liquors consisting of 64,882 proof gallons of rum, 2,795 proof gallons of gin, 317 proof gallons of vermouth, 178 proof gallons of cordials and liqueurs, 639 proof gallons of unclassified spirits, and 16,429 proof gallons of products for exportation.

² Represents high-proof spirits produced at registered and fruit distilleries.

³ Represents 109,938 proof gallons of rum, 352,834 proof gallons of gin, 27,120 proof gallons of vermouth, 219,436 proof gallons of cordials and liqueurs, 30,292 proof gallons of unclassified spirits, and 242,457 proof gallons of products for exportation.

TABLE 78.—Materials:¹ Used in production of rectified spirits and wines, by kinds and by States, fiscal year 1948

[Proof gallons]

State	Alcohol	Spirits ²	Whisky	Brandy	Wines	Other	Total
California	519,696	1,441,462	1,064,055	347,424	16,153	26,335	3,405,123
Colorado					241		241
Connecticut	278,027	151,504	92,258	5,171	639	34,607	562,201
Georgia	903	732	50			148	1,833
Illinois	2,367,794	9,871,817	5,823,441	36,736	122,070	100,288	18,322,149
Indiana	5,519,276	10,878,741	8,877,647	103,181	42,773	404,415	26,926,033
Iowa	16,036	7,774	4,473				28,283
Kentucky	5,959,117	11,119,870	9,257,826	12,267	49,715	41,668	26,440,463
Louisiana	1,632	108	2,521		29	392	4,679
Maine	5,132	14,848		305		1,152	22,738
Maryland	4,422,919	6,879,319	5,548,064	22,970	22,651	30,868	16,926,791
Massachusetts	359,924	703,293	320,866	22,002	7,232	1,484,989	2,818,016
Michigan	137,520	43,949	15,755	143,329	26,947	33,896	401,696
Minnesota	40,680	52,414	7,375	524			117,399
Missouri	5,936	100,138	5,415	40	255	211	111,996
New Jersey	2,228,873	783,065	150,211	28,754	697	47,532	3,239,033
New Mexico		590	512			296	1,398
New York	776,752	1,441,895	1,381,738	5,735	5,357	51,735	3,663,217
Ohio	5,497,567	223,140	1,622,684	78,746	15,657	61,849	7,499,649
Oregon		22,571					22,571
Pennsylvania	5,419,010	6,197,975	5,399,018	240,607	26,383	64,432	17,347,425
Tennessee		1,028	344				1,372
Wisconsin	18,006	3,290	8,756	4,328	9,623	614	44,611
Total	33,674,979	49,916,052	39,596,883	1,067,098	346,856	1,973,077	125,575,845

¹ See footnote 1, table 77.
² See footnote 2, table 77.
³ See footnote 3, table 77.

TABLE 79.—Production:¹ Rectified spirits and wines, by kinds and by months, fiscal year 1948

[Proof gallons]

Month	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total
July	7,002,759	613,550	94,127	26,710	125,375	7,852,622
August	7,521,302	440,764	96,352	17,111	29,986	8,114,615
September	8,961,191	493,283	140,338	45,642	48,436	9,699,890
October	15,200,533	984,100	285,027	68,397	54,201	16,692,258
November	16,387,890	1,017,437	306,142	70,336	52,298	17,834,063
December	12,410,698	726,789	242,076	64,820	61,678	13,505,061
January	8,695,579	427,104	201,503	65,782	52,156	9,442,123
February	8,526,067	380,330	179,029	99,445	9,210,739	9,429,927
March	7,661,274	507,538	160,017	54,813	45,285	8,429,927
April	7,927,823	479,220	187,032	40,618	51,059	8,685,752
May	7,302,050	564,540	160,212	66,358	50,118	8,143,278
June	7,319,747	623,435	185,818	64,446	60,157	8,253,603
Total	114,916,903	7,267,090	2,207,673	654,478	1,686,678	126,732,822

¹ For production of distilled spirits at registered distilleries, see table 60.
² Represents 905 proof gallons of alcohol, 172,918 proof gallons of high-proof spirits, 42,232 proof gallons of rum, 558 proof gallons of vermouth, 139,455 proof gallons of wine, 162,722 proof gallons of unclassified spirits, and 217,888 proof gallons of products for exportation.

TABLE 80.—Production:¹ Rectified spirits and wines, by kinds and by States, and premises operated, fiscal year 1948

[Proof gallons]

State	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total	Number of plants operated ²
California	2,897,104	73,364	32,073	332,188	28,588	3,363,287	41
Colorado					295	295	1
Connecticut	173,392	127,438	194,720		68,949	564,499	11
Georgia		1,724				1,724	1
Illinois	17,872,470	13	364,504	5,758	103,934	18,346,679	23
Indiana	25,447,467	327,493	127,815	74,812	44,756	26,022,343	9
Iowa	10,855	17,169				28,024	1
Kentucky	26,364,564	58,080	1,609		15,157	26,439,410	25
Louisiana	619	214	3,948		188	4,969	3
Maine	1,851	17,789	3,127			22,767	1
Maryland	16,868,845	51,632	35,309		13,850	16,969,636	19
Massachusetts	769,291	440,882	205,462	11,395	53,431	1,480,461	19
Michigan			356,509		29,466	386,099	4
Minnesota			90,857	5,920		117,246	5
Missouri	20,469	3,538	96,286			110,293	5
New Jersey	296,970	2,631,641	236,056		11,405	3,176,082	14
New Mexico	1,127		236		30	1,393	1
New York	3,572,588	19,919	62,129	5,699	11,328	3,671,663	11
Ohio	5,136,919	2,035,169	107,576	43,720	108,639	7,492,023	10
Oregon			22,653			22,653	1
Pennsylvania	15,426,365	1,460,783	276,227	162,661	127,018	17,453,064	28
Tennessee	1,329					1,329	1
Wisconsin	20,925	242	13,217	201	9,674	44,259	6
Total	114,916,903	7,267,090	2,207,673	654,478	1,686,678	125,732,822	287

¹ For production of distilled spirits at registered distilleries, see table 61.
² Represents number operated during any part of the year.
³ See footnote 2, table 79.

TABLE 81.—Summary: Materials used for rectification and production of rectified spirits and wines, and premises operated, fiscal years 1936 to 1948, 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	569,348	32,816,739	
1937	29,258,533	(1)	15,123,437	208,962	658,041	45,248,973	
1938	29,526,345	(1)	13,573,665	248,549	539,288	43,887,846	
1939	17,522,484	11,848,021	13,554,212	250,514	507,421	43,689,642	
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	563,237	687,793	54,509,172	
1942	19,675,212	25,892,987	20,650,940	904,227	897,793	68,021,165	
1943	1,734,604	35,690,096	29,037,012	2,901,863	1,657,855	71,021,430	
1944	2,331,970	25,160,722	32,111,417	2,772,289	5,557,375	87,833,773	
1945	21,185,331	44,366,831	40,848,896	3,417,792	9,766,336	119,584,876	
1946	42,301,841	54,399,168	45,829,753	3,939,793	5,003,224	151,473,794	
1947	42,285,350	57,106,092	43,692,046	2,475,048	3,070,320	148,628,865	
1948	33,674,979	49,916,952	39,596,883	1,067,098	1,319,933	125,575,845	

Fiscal year ended June 30—	Production						Number of plants operated
	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total	
1936	21,726,565	6,767,295	3,117,552	93,435	743,959	32,448,806	379
1937	31,586,870	8,147,544	3,812,852	79,321	684,085	44,310,672	340
1938	32,675,622	7,663,863	2,721,789	33,824	464,883	43,559,950	304
1939	33,593,469	7,231,664	2,192,964	57,589	325,769	43,401,295	284
1940	37,977,224	6,896,097	2,437,706	74,372	301,171	47,686,570	255
1941	44,317,166	6,764,797	2,642,178	184,835	348,742	54,157,628	245
1942	55,961,730	7,597,941	3,223,135	366,321	616,776	67,770,903	232
1943	60,794,623	2,865,280	3,965,502	1,361,541	1,087,875	70,124,821	215
1944	57,862,477	898,304	3,985,429	1,515,052	3,425,143	67,686,405	229
1945	101,645,006	7,057,537	6,686,947	1,677,186	1,796,413	118,863,389	259
1946	124,727,150	11,497,751	11,308,854	1,942,899	1,402,734	150,878,888	261
1947	130,700,615	10,547,373	4,545,503	1,677,869	1,088,993	148,560,353	254
1948	114,916,903	7,267,090	2,207,673	654,478	686,676	125,732,822	237

¹ Included with alcohol.

VII. CONSUMPTION OF DISTILLED SPIRITS

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

TABLE 82.—Bottling: Distilled spirits (rectified and unrectified) bottled for consumption,¹ fiscal year 1948

[Wine gallons]

Kind	Rectified products ²			Unrectified products			Bottled-in-bond products	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	130,387,100	1,368,801	131,755,901	6,183,930	2,163,919	8,347,849	9,128,745	140,232,495
Brandy	760,595	12,983	773,578	279,055	189,914	468,969	19,836	1,242,383
Rum	56,818	455	57,273	274,199	64,532	338,731	4,294	400,298
Gin	7,940,855	4,448	7,945,303	2,382,089	1,081,646	3,463,735		11,409,038
Cordials and liqueurs	3,378,276	2,093	3,380,369					3,380,369
Alcohol	679		679	71,448	5,774	77,222		77,901
Other spirits	105,434		105,434	40,246	339	40,585	180	146,199
Total	142,629,757	1,388,760	144,018,517	9,230,967	3,486,124	12,717,091	9,153,055	165,888,683

¹ Represents distilled spirits bottled at rectifying plants and tax-paid bottling houses, and the following bottled-in-bond products: tax-paid withdrawals of distilled spirits bottled in bond prior to tax-payment and withdrawals of bottled distilled spirits which were bottled in bond after tax-payment. Includes imported distilled spirits bottled after withdrawal from customs custody. Exclusive of 261,337 wine gallons tax gallons of distilled spirits and 81,207 wine gallons of unrectified distilled spirits for exportation and 195,466 tax gallons of whisky bottled in bond for export.

² Includes imported distilled spirits used for rectification as follows: 30,497 proof gallons of whisky, 33,499 proof gallons of brandy, 84,882 proof gallons of rum, 2,795 proof gallons of gin, 178 proof gallons of cordials and liqueurs, 3,254 proof gallons of alcohol, and 639 proof gallons of unclassified spirits.

³ Includes imported rectified distilled spirits used in bottling as follows: 391 proof gallons of rum, 32,983 proof gallons of brandy, 90,503 proof gallons of rum, 9,742 proof gallons of gin, and 1,547 proof gallons of unclassified spirits.

⁴ Includes imported unrectified distilled spirits used in bottling as follows: 28,407 proof gallons of whisky, 4,730 proof gallons of brandy, and 21,752 proof gallons of rum.

⁵ Represents 662,945 wine gallons of blends of whisky 4 years old or older, 718,214 wine gallons of other blended whisky, 130,374,366 wine gallons of spirit whisky, and 376 wine gallons of other whisky.

TABLE 83.—Summary: Distilled spirits (rectified and unrectified) bottled for consumption,¹ fiscal years 1941 to 1948, inclusive

[Wine gallons]

Fiscal year ended June 30—	Whisky	Brandy	Rum	Gin	Cordials and liqueurs	Alcohol	Other spirits	Total
1941	119,548,126	2,010,621	1,378,192	13,316,856	3,754,858	341,125	151,872	140,501,650
1942	136,038,633	2,340,879	1,812,449	14,396,909	4,755,808	232,167	170,735	159,748,580
1943	135,273,247	4,493,152	2,917,579	6,323,482	6,994,371	45,265	256,642	155,302,738
1944	96,430,899	4,538,048	12,994,466	7,461,770	5,949,531	35,916	2,791,290	130,201,920
1945	143,171,432	4,053,886	2,024,582	10,009,224	9,166,562	31,502	1,285,811	169,742,999
1946	163,796,884	3,612,167	651,314	19,912,035	13,985,185	132,697	1,176,418	203,566,700
1947	166,218,217	2,835,939	688,860	18,645,945	6,702,954	114,614	324,906	195,631,435
1948	149,232,495	1,242,383	400,298	11,409,038	3,380,369	77,901	146,189	165,888,683

¹ Prior to 1941 consumption was represented by tax-paid withdrawals. See table 76.

VIII. DENATURED RUM

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

TABLE 84.—Summary: Rum used for denaturation, and production, withdrawals, and stocks of specially denatured rum at distillery denaturing bonded warehouses, by months, fiscal year 1948¹

Month	Rum used for denaturation	Specially denatured rum		
		Production	Removals	Stocks
July	125,724	84,652	91,115	32,216
August	148,927	100,275	92,474	39,681
September	129,439	87,153	89,595	36,560
October	156,466	105,351	99,144	42,504
November	129,405	87,131	102,949	26,072
December	150,161	161,106	92,550	34,011
January	95,391	64,228	80,785	17,249
February	134,195	90,356	68,441	39,028
March	102,172	68,794	77,255	30,172
April	130,833	88,092	82,225	35,643
May	138,561	93,299	87,475	41,155
June	142,782	96,137	95,210	41,757
Total	1,584,056	1,066,574	1,059,218	41,757

¹ Formula 4 is used in all denaturation of rum.

TABLE 85.—Summary: Rum used for denaturation, and production, withdrawals, and stocks on hand June 30, of specially denatured rum at distillery denaturing bonded warehouses, by States, fiscal year 1948¹

State	Rum used for denaturation	Specially denatured rum				Number of distillery denaturing bonded warehouses operated ²
		Production	Removals	Losses	Stocks June 30	
Kentucky	898,483	604,949	600,425	2,343	21,207	1
Massachusetts	685,573	461,625	458,793	2,195	20,550	1
Total	1,584,056	1,066,574	1,059,218	4,538	41,757	2

¹ See footnote 1, table 84.

² Represents number operated during any part of the year.

TABLE 86.—Operations in specially denatured rum: By manufacturers, by States, fiscal year 1948

State	[Wine gallons]			
	Received	Used in manufacturing	Stocks June 30	Number of manufacturers operating ¹
Florida	2,990	3,959	166	3
Illinois	1	17	1	1
Kentucky	74,286	76,267	2,889	8
Michigan	2,700	2,850	200	1
Missouri	44,850	42,754	5,228	2
New Jersey	405	451	19	2
New York	4,576	4,633	352	7
North Carolina	495,426	491,187	36,808	5
Ohio	83,424	84,579	3,353	4
Pennsylvania	15,138	17,312	469	8
Tennessee	200	180	59	1
Virginia	338,628	342,613	24,005	11
West Virginia	600	739	105	1
Total	1,064,217	1,067,525	74,370	55

¹ Represents number operated during any part of the year.

IX. FERMENTED MALT LIQUORS AND CEREAL BEVERAGES

[Produced by breweries]

TABLE 87.—Materials: Used in production of fermented malt liquors and cereal beverages, by kinds and by months, fiscal year 1948

Month	[Pounds]						
	Grain and grain products						
	Malt	Corn	Rice	Wheat	Barley	Sorghum grain	Total
July	273,694,648	96,581,734	18,062,688	136,000	841,800	1,944,210	391,261,086
August	266,590,182	94,635,740	17,845,191	1,090,800	716,900	1,854,782	383,033,485
September	265,455,724	93,605,761	18,603,484	1,547,650	706,870	1,984,665	381,904,164
October	275,345,638	98,100,900	19,725,698	1,614,600	674,340	1,885,993	397,409,469
November	205,951,053	55,521,443	26,518,840	225,500	577,234	3,657,752	290,451,822
December	189,136,428	46,604,728	26,290,570	209,900	528,939	3,834,665	266,605,236
January	198,023,935	48,480,222	28,088,704	119,646	565,187	3,926,252	279,173,946
February	193,269,096	48,819,456	27,945,179	38,600	490,406	3,188,220	273,750,957
March	216,003,617	50,571,112	30,721,879	94,400	590,080	4,110,397	302,191,485
April	228,029,578	54,905,773	29,865,334	14,152	707,044	4,190,498	317,712,379
May	223,542,264	55,591,917	27,165,385	14,700	748,393	2,576,566	309,639,225
June	260,918,435	68,565,369	31,478,192	28,400	815,425	1,667,969	363,468,790
Total	2,796,262,968	816,144,155	302,281,030	5,129,348	7,962,618	34,821,925	3,956,602,044

Month	Soy beans and soy bean products	Sugar and sirups	Hops and hop extracts	Cassava and cossava products	Potatoes and potato products
July	437,850	19,339,290	4,175,173	3,334,602	162,800
August	397,694	18,235,521	4,056,586	2,772,317	112,800
September	442,647	18,409,048	4,014,374	1,475,618	99,400
October	474,633	19,478,745	4,152,648	320,136	93,300
November	326,129	13,763,802	3,082,438	1,238,127	69,300
December	248,183	12,666,246	2,787,455	912,318	46,317
January	260,940	12,669,865	2,921,457	1,565,598	62,400
February	290,383	12,821,627	2,833,963	863,426	48,148
March	281,655	14,854,275	3,156,753	2,926,319	74,300
April	299,958	15,726,628	3,331,802	3,176,333	80,200
May	287,069	17,265,078	3,277,430	3,152,007	71,000
June	379,893	18,045,683	3,786,049	4,053,787	153,300
Total	4,126,934	193,276,206	41,676,128	25,784,488	1,073,265

¹ Represents 41,486,079 pounds of hops and 90,049 pounds of hop extracts.

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

State	[Pounds]						
	Grain and grain products						
	Malt	Corn	Rice	Wheat	Barley	Sorghum grain	Total
Arizona	4,313,470	869,900	100,000		26,340		5,309,710
California	151,737,244	44,733,524	10,319,375			1,303,884	208,094,027
Colorado	19,232,026	2,466,550	5,772,800				27,471,376
Connecticut	6,552,319	1,923,900			12,000		8,488,110
Delaware	4,882,170	1,774,280			2,700		6,659,150
District of Columbia					20,700		7,095,149
Florida	5,219,939	1,854,510			80,300	688,500	19,625,945
Georgia	13,567,580	4,674,065	615,500				3,169,700
Hawaii	2,115,000	1,054,700					7,700,994
Idaho	5,445,220	1,285,000	1,680,764			4,200	2,986,398
Illinois	2,138,998	793,200					252,148,534
Indiana	165,799,331	72,201,885	10,744,755	618,800	231,110	2,552,580	138,226,188
Iowa	99,236,830	36,323,495	2,494,663	35,106	139,100		0,196,510
Kentucky	4,843,710	1,349,900					79,894,882
Kentucky	46,466,927	15,142,355	7,963,100			142,000	72,134,771
Louisiana	51,438,198	8,636,210					916,800
Maryland	66,926,037	17,026,555	390,800	12,500	115,390	400,800	84,875,282
Massachusetts	56,817,373	7,983,244	3,947,878		20,800	2,249,960	69,819,355
Michigan	143,948,838	50,402,997	18,515,515	100	3,600	42,900	212,918,450
Minnesota	92,149,195	30,664,195	6,267,886	719,500			129,780,667
Missouri	219,766,656	26,628,966	74,142,539				320,538,181
Montana	7,817,710	1,969,150	8,725		76,160	248,400	19,120,145
Nebraska	33,091,401	4,735,950	8,695,600		62,500		46,585,451
Nevada	948,249	365,850	7,800				1,321,099
New Hampshire	495,100	99,120					564,220
New Jersey	204,214,822	63,520,254	1,478,950	293,800	233,900	7,969,000	277,709,186
New York	396,153,107	130,940,824	33,684,807	1,784,098	2,927,510	26,650	565,516,996
North Carolina	2,394,265	1,109,800					3,504,065
Ohio	194,126,994	53,295,310	22,926,448	121,600	223,828	491,850	271,186,630
Oklahoma	2,790,677	273,940	1,056,300				4,032,917
Oregon	12,414,715	2,316,160	2,172,700			319,925	17,222,490
Pennsylvania	295,329,226	76,001,582	5,927,761	654,900	3,247,830	12,059,710	393,231,065
Rhode Island	25,749,610	8,707,770	10,800		42,100		34,569,486
Tennessee	8,868,400	990,800	2,415,060				12,195,260
Texas	52,881,388	11,612,280	5,096,725			3,374,200	72,924,543
Utah	6,289,600	1,400,100	324,450				8,013,600
Virginia	5,448,510	2,221,700					7,676,210
Washington	50,831,468	16,368,962	3,528,231		46,020	2,031,360	72,806,661
West Virginia	2,168,000	607,347	35,368				2,811,315
Wisconsin	327,855,375	195,198,065	63,110,862	889,650	450,930		497,004,882
Wyoming	2,676,584	621,090	180,100				3,476,774
Total	2,796,262,968	816,144,155	302,281,030	5,129,348	7,962,618	34,821,925	3,956,602,044

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

[Pounds]

State	Soy beans and soy bean products	Sugar and sirups	Hops and hop extracts	Cassava and cassava products	Potatoes and potato products
Arizona	57,625	270,530	43,133	56,145	
California	332,435	4,363,071	2,230,190	1,122,193	4,900
Colorado	5,750	5,060	256,465		
Connecticut	41,810	1,144,170	85,680		
Delaware		36,173	70,932		
District of Columbia		63,900	61,034		
Florida	52,950	1,642,192	220,993		
Georgia		437,925	26,211		
Hawaii	20,580	641,950	67,331		
Idaho	12,210	6,13,900	13,900		
Illinois	292,632	6,282,035	2,494,718	5,492,068	10,900
Indiana	42,630	5,300,555	1,367,641	4,183,365	1,200
Iowa	10,995	511,024	76,411		
Kentucky	203,300	1,253,803	719,146		
Louisiana	136,016	5,411,165	715,707		
Maryland	2,650	4,471,630	887,218	83,263	
Massachusetts	332,235	13,591,357	962,815	2,293,853	
Michigan	24,618	3,779,747	1,479,300	653,840	
Minnesota	67,647	14,936,256	3,661,872		
Missouri	116	4,252,175	109,885		
Montana	13,502	578,826	402,877		
Nebraska	3,390	1,458,232	15,392		
Nevada	570	1,275	10,220		
New Hampshire	1,750	181,742	2,897,123	1,749,206	
New Jersey	137,734	16,609,033	6,210,327	1,771,583	1,056,265
New York	386,893	30,404,245	35,114		
North Carolina		464,100	2,693,893	630,266	
Ohio	186,083	10,772,029	36,855		
Oklahoma	225	23,697	171,926		
Oregon	21,570	29,780	4,613,038	2,095,977	
Pennsylvania	129,343	42,702,275	472,115		
Rhode Island	186,050	4,352,305	109,355	5,100	
Tennessee	77,040	885,105	646,732		
Texas	26,050	1,023,809	83,361		
Utah		400	77,398		
Virginia	4,625	441,588	701,411	9,888	
Washington	63,434	1,527,958	25,650		
West Virginia	3,060	473,968	45,674		
Wisconsin	1,502,198	12,464,716	5,437,719		
Wyoming	31,525	578,119			
Total	4,126,934	193,275,206	41,575,128	25,784,488	1,073,265

¹ See footnote 1, table 87.

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

[Barrels of 31 gallons]

Month	Production	Tax-paid withdrawals ¹			Tax-free withdrawals			Total withdrawals	Losses	Stocks end of month
		By pipe line for bottling	In barrels and kegs	Total	Consumed on premises	For cereal beverages	For export				Total
July	9,052,201	5,949,376	2,835,035	8,784,411	22,719	5,205	88,981	8,873,272	288,987	9,445,680
August	8,835,781	5,968,688	2,876,318	8,845,005	22,874	6,830	95,427	8,940,433	270,244	9,049,909
September	8,750,009	5,842,400	2,537,537	8,379,937	21,466	4,622	107,577	8,487,514	275,770	9,020,371
October	9,087,463	5,850,867	2,436,237	8,307,104	16,710	4,510	74,974	8,407,585	272,499	9,413,439
November	6,661,208	4,165,287	1,930,294	6,125,891	18,005	3,591	61,796	6,197,672	209,144	9,021,690
December	6,110,024	4,349,179	2,095,920	6,445,099	18,943	1,206	79,691	6,524,997	201,840	9,166,738
January	6,392,056	4,160,442	1,783,174	5,952,616	16,032	1,424	60,798	6,014,839	135,198	9,686,723
February	6,255,088	3,695,921	1,788,989	5,474,920	18,897	3,865	65,235	5,544,062	227,500	9,635,006
March	7,029,643	4,585,676	2,154,574	6,740,250	19,129	3,865	49,005	6,793,140	220,264	9,733,260
April	7,380,649	4,735,340	2,241,342	6,976,682	18,523	6,701	35,943	7,022,948	227,544	9,955,260
May	7,275,529	4,570,738	2,192,741	6,763,479	21,227	11,115	57,749	6,832,463	266,201	9,888,149
June	8,491,570	5,559,959	2,559,959	8,119,918	24,960	49,043	730,709	8,900,670	2,877,868	9,888,149
Total	91,291,219	59,540,635	27,452,160	86,992,795	284,960	49,043	1,014,712	88,007,607	2,877,868	9,888,149

¹ Tax rate, \$3 per barrel.

TABLE 90.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, by States, fiscal year 1948

State	Production	Tax-paid withdrawals ¹		Consumed on premises	Tax-free withdrawals		Total	Total withdrawals	Losses	Stocks June 30	Number of breweries operated ²
		By pipe line for bottling	In barrels and kegs		For export	For cereal beverages					
Arizona	137,883	101,790	30,024	237	102,942	287	132,051	3,707	9,706	1	
California	4,603,610	3,969,480	355,225	6,384	1,029,416	1,414	4,434,081	153,430	406,796	23	
Colorado	656,070	302,554	315,448	1,288	116	1,414	4,434,081	25,814	91,255	4	
Connecticut	208,042	81,202	90,970	1,041	28,793	30,834	212,015	19,444	19,444	1	
Delaware	144,567	112,611	131,821	481	301	782	140,424	2,735	11,451	2	
District of Columbia	151,996	124,484	148,833	22	301	323	141,008	6,127	58,083	1	
Florida	447,628	397,351	35,042	992	301	1,293	434,586	12,057	25,063	6	
Georgia	78,413	55,421	16,716	291	199	490	72,461	2,480	13,170	1	
Hawaii	146,131	131,295	43,858	47	199	246	134,538	6,954	10,046	1	
Idaho	68,262	43,858	18,855	38	199	58	62,771	183,053	698,178	3	
Illinois	3,227,331	2,722,376	422,184	10,982	42,545	56,527	5,619,539	3,160,415	11,227	30	
Indiana	146,932	68,316	76,648	41	9,363	15,853	3,160,415	94,945	383,728	5	
Iowa	1,692,245	1,396,302	243,943	41	270	4,993	1,644,858	5,743	23,941	3	
Kentucky	1,708,078	1,452,812	37,261	4,323	270	4,593	1,694,608	49,725	147,173	8	
Louisiana	1,940,022	1,431,805	508,423	4,175	628	4,803	1,871,596	58,730	198,470	6	
Maryland	1,762,928	780,028	977,128	5,289	7,882	13,171	1,871,596	66,446	178,270	7	
Massachusetts	4,817,047	3,322,888	1,494,452	11,439	1,434	13,873	4,651,630	118,200	618,370	14	
Michigan	3,336,996	1,995,900	1,340,732	8,694	1,434	10,128	3,208,341	94,215	346,023	23	
Minnesota	7,041,843	4,941,843	1,689,894	28,998	3,717	32,715	6,084,032	221,781	954,011	19	
Missouri	283,405	137,733	89,418	1,712	3,717	5,434	225,396	6,234	28,854	2	
Montana	1,091,137	877,636	174,046	1,648	1,648	3,316	1,083,982	28,326	88,526	4	
Nebraska	28,308	15,870	12,324	81	81	1,481	20,048	1,197	3,374	4	
Nevada	15,017	7,492	3,232	232	120	352	15,048	1,880	6,633	7	
New Hampshire	6,363,771	3,927,852	2,792,224	9,216	44,054	53,270	6,164,226	228,738	594,707	13	
New Jersey	13,178,407	6,128,652	3,763,457	38,326	193,509	242,480	12,887,789	437,890	1,615,849	43	
New York	78,599	4,132,064	5,795,996	16,765	14,014	30,779	5,827,739	3,262	9,811	1	
North Carolina	6,090,371	4,132,064	3,795,996	11,111	1,421	12,532	9,772,453	182,873	714,872	39	
Ohio	98,018	18,493	17,342	111	1,421	1,532	97,483	2,044	4,243	2	
Oklahoma	378,184	198,809	170,325	346	1,421	1,567	365,925	4,944	4,243	2	
Oregon	9,323,345	5,173,846	3,793,943	30,644	12,951	43,595	9,175,538	298,893	941,832	62	
Pennsylvania	789,745	358,591	413,059	3,380	149	3,529	293,016	41,973	57,078	2	
Rhode Island	275,462	269,751	261,852	1,134	1,134	3,600	1,763,983	6,688	162,683	2	
Tennessee	1,850,411	1,668,029	91,401	3,690	1,134	4,824	1,722,158	7,788	70,370	2	
Texas	1,851,260	98,529	73,046	8,608	1,134	9,742	1,722,158	7,788	70,370	2	
Utah	173,364	160,307	13,046	2,021	10,688	12,713	1,607,894	43,750	18,328	4	
Virginia	1,687,884	999,200	603,074	2,021	10,688	12,713	1,607,894	43,750	18,328	4	
Washington	82,187	79,626	6,350	357	10,688	11,045	10,870,865	318,897	7,519	1	
West Virginia	11,259,310	8,131,192	2,487,041	20,612	18,514	39,126	10,870,865	318,897	1,297,520	61	
Wisconsin	91,291,219	59,540,635	27,452,160	284,900	49,043	730,799	88,007,507	2,877,858	9,888,149	3	
Wyoming	91,291,219	59,540,635	27,452,160	284,900	49,043	730,799	88,007,507	2,877,858	9,888,149	3	
Total	91,291,219	59,540,635	27,452,160	284,900	49,043	730,799	88,007,507	2,877,858	9,888,149	406	

¹ See footnote 1, table 89.

² Represents number operated during any part of the year.

TABLE 91.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, fiscal years 1934 to 1948, inclusive

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						Total
1934	37,678,313	8,011,688	24,254,451	32,266,039	450,503	32,716,542	1,304,262	6,908,581	714
1935	45,228,605	10,954,762	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	32,451,298	48,759,840	555,643	49,315,483	1,603,530	8,659,482	732
1937	58,748,087	22,929,824	32,462,136	55,391,960	532,304	55,924,264	1,895,607	9,591,466	720
1938	56,340,103	24,266,063	29,659,955	53,926,018	460,813	54,386,831	1,891,617	9,660,903	696
1939	53,870,553	24,729,985	27,086,889	51,816,874	416,306	52,233,180	1,857,024	9,447,166	653
1940	54,891,737	27,004,065	26,010,165	53,014,230	399,186	53,413,416	1,911,340	9,019,354	611
1941	55,213,850	27,840,167	24,959,014	52,799,181	479,034	53,278,215	1,922,057	9,037,708	574
1942	63,716,697	35,256,010	25,599,300	60,856,219	798,873	61,655,092	2,173,238	8,955,242	530
1943	71,018,257	41,112,564	27,523,570	68,636,434	682,268	69,318,702	2,362,051	8,285,608	491
1944	81,725,820	47,232,871	29,736,893	76,969,764	1,612,024	78,581,788	2,572,252	8,982,356	469
1945	86,604,080	50,404,576	29,156,022	79,590,598	3,976,091	83,566,689	2,655,624	9,251,600	468
1946	84,977,700	53,289,063	27,997,753	81,286,821	2,278,437	83,565,258	2,644,509	8,085,203	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
1948	91,291,219	59,640,635	27,452,160	86,992,795	1,014,712	88,007,507	2,877,858	9,888,149	466

TABLE 92.—Summary: Production, withdrawals, and stocks of cereal beverages,¹ by months, fiscal year 1948

Month	Production	Withdrawals	Stocks end of month
July	6,495	6,840	1,922
August	8,128	7,421	2,389
September	5,471	4,174	3,631
October	4,608	5,238	2,892
November	3,325	2,605	3,574
December	1,284	2,177	2,515
January	1,636	1,751	2,160
February	1,294	1,395	2,024
March	1,732	2,167	1,562
April	2,044	3,243	1,205
May	5,461	3,906	2,395
June	9,520	7,738	4,304
Total	51,798	48,750	4,304

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

TABLE 93.—Summary: Production, withdrawals, and stocks on hand June 30, of cereal beverages,¹ and plants operated, by States, fiscal year 1948

State	Production	Withdrawals	Stocks June 30	Number of breweries at which cereal beverage transactions occurred ²
Connecticut	8,457	8,479	—	1
Illinois	286	280	—	1
Kentucky	320	415	—	1
Massachusetts	3,969	4,010	—	1
Michigan	1,434	771	625	1
Minnesota	13,768	12,397	2,440	1
New Jersey	120	20	—	1
New York	8,633	8,320	599	2
Wisconsin	14,821	14,058	640	2
Total	51,798	48,750	4,304	11

¹ See footnote 1, table 92.

² Represents number operated during any part of the year.

X. STILL WINES, SPARKLING WINES, AND VERMOUTH
[Produced by bonded wineries]

TABLE 94.—Materials: ¹ Used in production of still wines, by kinds and by months, fiscal year 1948

Month	A. Fruit (pounds)										Total
	Grapes	Raisins	Apples	Berries	Pears	Plums	Peaches	Cherries	Other	Total	
July	12,955,763	1,720		833,072			784,127	32,917	38,402	16,646,000	
August	77,358,617	6,227		337,071		245,022	183,341	234,338	17,485	78,354,616	
September	731,519,077	150,613	713,456	143,130	2,101,020	131,415	153,341	143,250	80,824	734,919,456	
October	933,670,320	530,763	1,059,341	398,416	892,273		71,880	67,380	55,328	934,752,987	
November	146,535,888	2,636,950	846,981	580,813	960,970	25,200	25,000	2,095	23,628	150,712,508	
December	9,391,864	1,461,685	1,604,087	965,794		16,000			77,176	13,429,153	
January	817,138	277,210	1,033,333	590,418					2,795,273	2,795,273	
February	909,125	762,735	1,009,480	1,156,520					2,519	3,926,885	
March	1,738,030	1,384,686	1,221,632	608,559					33,185	5,016,050	
April	1,082,525	1,246,840	464,232	677,110					8,633	3,320,148	
May	798,597	699,978	90,810	725,520					197,741	2,487,588	
June	770,110	64,760				2,668,326	62,867	16,000	71,280	4,451,431	
Total	1,917,509,349	9,297,187	8,042,362	7,413,459	3,954,263	2,944,762	1,320,644	696,632	632,867	1,951,811,695	

Month	B. Juice and concentrate (gallons)						Total
	Grape	Raisin	Apple	Orange	Berry	Other	
July	11,483	240			1,743	10,518	23,984
August	23,245	4,150			164	301	27,860
September	141,398	53,300					194,698
October	3,672,462	146,921	4,500		2,946		3,826,828
November	2,497,023	114,433			30,000		2,641,501
December	128,677	14,095					142,772
January	127,181	40,351	200				167,532
February	92,404	34,210	1,421				126,814
March	135,546	6,020	1,421				143,377
April	86,179	31,732	93,355		3,500		236,868
May	79,964	6,504	103,500				192,808
June	43,862	41,702	4,705	58,060	3,775		152,544
Total	7,039,424	63,884	495,666	260,716	42,127	18,249	7,881,076

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 distilling material used in the production of brandy.
² Represents 6,522,734 pounds of blackberries, 357,780 pounds of loganberries, 186,800 pounds of elderberries, 23,430 pounds of gooseberries, 12,012 pounds of strawberries, 9,762 pounds of youngberries, 627 pounds of raspberries, and 284 pounds of dewberries.
³ Represents 148,795 pounds of rhubarb, 124,752 pounds of honey, 123,614 pounds of grapefruit, 104,090 pounds of prunes, 82,417 pounds of oranges, 53,632 pounds of apricots, and 15,557 pounds of currants.
⁴ Represents 30,349 gallons of loganberry juice, 11,278 gallons of blackberry juice, and 600 gallons of elderberry juice.
⁵ Represents 7,994 gallons of cherry juice, 6,900 gallons of peach juice, 3,301 gallons of grapefruit juice, and 54 gallons of currant juice.

TABLE 95.—Materials: ¹ Used in production of still wines, by kinds and by States, fiscal year 1948

Kind	All other States ²										Total
	Arkansas	California	New Jersey	New York	Ohio	Oregon	Washington	Washington	All other States ²	Total	
A. Fruit (pounds):											
Grapes	539,153	1,871,092,355	3,475,178	16,876,411	3,454,946	230,698	12,609,899		9,230,611	1,917,509,349	
Raisins	919,473	9,246,820	40,527	5,500					1,320	9,257,107	
Apples	1,050	139,300	1,122,273	2,561,101	157,000	1,983,847	5,136,837		2,363,960	8,052,352	
Blackberries						3,954,263	175,338			4,129,601	
Pears						376,437				3,964,263	
Plums	1,000	2,568,325	35,000	176,050					1,042,994	3,220,644	
Peaches	1,125	65,600		111,865					243,352	696,932	
Cherries		31,332							21,977	357,780	
Elderberries										186,800	
Rhubarb				89,300					70,500	149,795	
Honey										124,752	
Grapefruit				124,752						124,752	
Prunes										18,048	
Oranges										104,090	
Apricots				36,000						62,417	
Gooseberries										53,632	
Currants										23,430	
Strawberries	266									16,557	
Youngberries	6,400									12,012	
Raspberries										6,900	
Dewberries	284									4,392	
B. Juice and concentrate (gallons):											
Grape	916	5,741,904	8,450	616,520	341,879				339,765	7,039,424	
Raisin		63,884								63,884	
Apple	4,975	30,978	53,275	56,675	44,942				7,163,975	496,666	
Orange		260,716								260,716	
Loganberry				3,000	3,164					30,349	
Blackberry	4,670			80						11,278	
Cherry										7,994	
Peach				900						6,900	
Other		3,000		500						3,860	

¹ See footnote 1, table 95.
² States in which more than 250,000 pounds or 100,000 gallons of a given material were used, are footnoted.
³ Includes 998,161 pounds used in Illinois, 887,980 pounds in Iowa, 357,776 pounds in Maryland, 3,230,928 pounds in Michigan, 373,905 pounds in Missouri, and 2,122,266 pounds in North Carolina.
⁴ Includes 1,392,318 pounds used in Georgia, 233,696 pounds in Maryland, and 360,461 pounds in North Carolina.
⁵ Includes 616,696 pounds used in Georgia and 407,621 pounds in North Carolina.
⁶ Includes 111,634 gallons used in Illinois and 104,075 gallons in Michigan.
⁷ Includes 162,864 gallons used in Virginia.

TABLE 96.—Production: Still wines produced and treatment of wines after fermentation, by months, fiscal year 1948

[Wine gallons]

Month	Production					Treatment of wines				
	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Total ¹	Distilling materials ²	Grand total	Amelioration		Fortification		Blending
						Wines used	Resulting product	Wines used	Resulting product	Wines used
July.....	381,167	2,197	383,364	1,867,257	2,250,621	210,016	247,559	417,337	480,256	1,976,230
August.....	2,430,040	51,636	2,481,576	7,947,576	10,429,151	538,431	601,851	1,434,573	1,680,892	3,217,838
September.....	31,509,998	29,414	31,539,412	50,074,188	81,613,600	1,445,891	1,812,842	17,429,053	20,449,432	5,571,920
October.....	53,176,132	256,840	53,432,971	97,910,758	151,343,740	3,364,372	3,795,353	32,794,361	38,359,294	10,084,034
November.....	11,493,904	27,599	11,521,503	31,039,619	42,471,122	2,024,716	2,353,561	11,609,802	13,305,611	9,056,998
December.....	2,643,923	44,135	2,688,058	8,504,469	11,192,527	1,888,344	2,169,074	3,439,383	3,873,368	9,038,793
January.....	655,134	13,194	668,328	2,593,272	3,261,600	2,422,058	2,708,448	2,939,851	3,341,355	5,850,080
February.....	481,387	14,112	495,499	1,055,357	1,550,836	1,218,497	1,374,244	1,009,588	1,131,537	5,469,752
March.....	739,191	10,240	749,431	2,248,292	3,047,723	1,623,090	1,810,955	1,181,655	1,338,506	6,708,299
April.....	630,082	17,318	647,400	2,087,707	2,735,107	1,035,930	1,153,607	621,545	699,221	6,502,537
May.....	381,391	60,071	441,462	2,610,088	3,051,550	583,405	635,021	347,735	393,140	4,685,568
June.....	397,076	18,459	415,535	994,684	1,410,219	811,839	903,443	361,478	439,438	4,530,298
Total.....	104,879,425	545,124	105,424,549	208,903,247	314,327,796	17,166,589	19,455,958	73,586,361	85,492,640	73,292,347

¹ Represents the amount removed from fermenters exclusive of substandard wines produced as distilling materials for the production of brandy reported in column 5.
² Represents substandard wines produced with excessive water or residue materials for use as distilling materials in the production of brandy. (See column 13, table 98.) Is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 12, table 98.)
³ In producing fortified wines, 23,597,076 proof gallons of brandy and spirits—fruit and 2,899 proof gallons of alcohol were used.

TABLE 97.—Production: Still wines produced and treatment of wines after fermentation, by States, fiscal year 1948

[Wine gallons]

State	Production					Treatment of wines				
	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Total ¹	Distilling materials ²	Grand total	Amelioration		Fortification		Blending
						Wines used	Resulting product	Wines used	Resulting product	Wines used
Alabama.....		2,362	2,352		2,352					
Arkansas.....	121,728		121,728		121,728	197,628	219,701	127,773	145,129	12,027
California.....	95,552,018	363,026	95,915,044	206,771,457	302,686,501	7,624,652	9,185,214	70,648,791	82,237,304	63,338,415
Colorado.....	54,000		54,000		54,000	24,083	25,622	15,965	17,898	
Connecticut.....	88,820		88,820		88,820	37,085	40,610	92,345	105,085	
Florida.....	11,827		11,827		11,827	21,979	22,178			
Georgia.....	383,471		383,471		383,471	369,547	394,819	29,654	32,763	105,524
Hawaii.....	2,877		2,877		2,877			2,557	2,791	
Illinois.....	349,545		349,545		349,545	339,607	386,038			522,834
Iowa.....	15,182	1,797	16,979		16,979	2,345	2,528			69,716
Kentucky.....	350		350		350					
Louisiana.....	181	9,847	10,028		10,028			15,913	17,294	79,840
Maryland.....	64,402	28,665	88,067		88,067	82,895	87,119	454,684	484,781	1,018,468
Michigan.....	769,770		769,770		769,770	1,047,361	1,117,446			3,968
Minnesota.....										
Missouri.....	35,453		35,453		35,453	23,853	31,884	5,466	5,902	89,271
New Jersey.....	684,091		684,091		684,091	511,777	542,592	62,603	74,054	1,784,921
New Mexico.....	10,601		10,601		10,601		400			
New York.....	3,849,206	130,370	3,979,576		3,979,576	4,951,523	5,351,680	786,997	872,142	5,033,334
North Carolina.....	850,769		850,769		850,769	81,118	85,469			22,090
Ohio.....	773,387	9,975	783,362	605	783,967	275,612	290,592	128,717	145,151	310,717
Oregon.....	127,666	342	128,008	971,532	1,099,540	247,148	258,655			
Pennsylvania.....	721		721		721	12,639	12,916	12,875	14,893	15,246
South Carolina.....	9,405		9,405		9,405	4,993	5,223			
Texas.....	14,857		14,857		14,857	5,339	5,823			29,919
Virginia.....	199,606		199,606	1,000	200,606	110,268	116,777	95,531	104,722	43,743
Washington.....	1,409,492	3,750	1,413,242	1,158,653	2,571,896	1,195,692	1,263,641	1,107,490	1,232,721	212,324
Total.....	104,879,425	545,124	105,424,549	208,903,247	314,327,796	17,166,589	19,455,958	73,586,361	85,492,640	73,292,347

¹ See footnote 1, table 96.
² Represents substandard wines produced with excessive water or residue materials for use as distilling materials in the production of brandy. (See column 13, table 99.) Is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 12, table 99.)
³ See footnote 3, table 96.

TABLE 98.—Withdrawals: Still wines, by months, fiscal year 1948

(Wine gallons)

Month	Tax-paid withdrawals ¹				Tax-free withdrawals								Total
	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent 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	1,421,165	5,206,064	307	6,527,536	80,112	101,418	36,753	24,010	1,045	60	334,065	1,588,042	2,165,505
August	1,391,400	5,288,245	445	6,680,093	56,838	109,694	21,767	12,568	1,437		403,898	7,620,415	8,226,617
September	1,803,814	6,375,887	257	8,179,958	35,325	119,497	34,264	25,069	1,163	3,208	1,483,621	48,066,699	49,769,446
October	2,506,113	8,962,306	421	11,468,840	39,023	129,263	103,656	21,740	1,517	72	2,334,814	98,700,034	101,330,119
November	2,517,578	8,767,800	236	11,285,614	56,938	116,418	22,454	27,701	1,314		1,556,267	32,192,900	33,973,992
December	2,662,364	7,617,658	2,254	10,282,276	100,114	117,017	12,570	4,830	4,369	259	1,357,349	9,310,593	10,951,101
January	2,244,758	7,223,856	407	9,469,021	108,413	136,182	2,943	36,419	1,054	281	737,250	2,604,645	3,627,187
February	2,073,115	6,730,701	250	8,804,066	75,717	131,089	13,489	51,363	1,652	2	400,946	1,055,337	1,720,595
March	2,684,694	8,231,530	497	10,916,721	147,297	171,025	12,479	20,422	1,801	1,346	234,319	2,221,550	2,819,541
April	2,322,432	7,629,347	205	9,952,421	165,018	241,011	12,479	21,297	1,863	1,344	131,872	2,165,601	2,741,265
May	1,789,879	6,252,815	608	8,042,855	78,395	168,143	23,001	28,541	1,797	31	68,090	2,621,807	2,989,805
June	1,937,018	6,527,540	201	8,464,759	123,754	204,308	55,210	25,500	5,236	3	355,783	979,934	1,749,728
Total	25,354,330	84,753,739	6,091	110,114,160	1,067,544	1,745,065	360,367	343,460	24,048	6,606	9,398,274	209,128,557	222,073,921

¹ These figures represent withdrawals subject to tax at the following rates: 15 cents per wine gallon on wine not over 14 percent alcohol, 60 cents on wine over 14 and not over 21 percent alcohol, and \$2 on wine over 21 and not over 24 percent alcohol.
² Includes 130,232 wine gallons for use in production of aperitif wines.

TABLE 99.—Withdrawals: Still wines, by States, fiscal year 1948

(Wine gallons)

State	Tax-paid withdrawals ¹				Tax-free withdrawals								Total
	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent 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		1,314		1,314					200				30,096
Arkansas	21,216	130,860	4,423	156,499					2,724			27,374	30,096
California	11,317,934	51,929,324	1,668	63,248,926	239,101	489,510	236,668	257,918	11,152	1,466	8,718,943	206,998,493	216,953,256
Colorado	17,680	377,041		394,721							8,496		8,496
Connecticut	187,378	588,896		776,274		101,555							101,555
Florida	17,255	216		17,471						203			203
Georgia	246,707	133,940		379,647		3,397		62			15,180		18,639
Hawaii		693		693									693
Idaho									26				26
Illinois	819,875	3,388,995		4,208,870			749						749
Indiana	291			291									291
Iowa	6,591	216,373		222,964					161				161
Kentucky	28,502	1,219,280		1,247,782				2,975					2,975
Louisiana	31,670	486,666		518,336				3,977					3,977
Maryland	313,542	1,688,151		2,001,693			1,890	8,630	95	5,008			15,623
Massachusetts	186,967	1,288,406		1,485,373		1,912	872						2,784
Michigan	477,575	1,111,925		1,589,500	22,433								22,433
Minnesota	1,096	384		1,480									1,480
Missouri	49,429	779,335		828,764	161,008		3,212	1,379	358				165,957
Nevada	7,718			7,718									7,718
New Jersey	1,878,748	2,611,313		4,490,061	59,263	317,051	12,420	5,927	1,311	132	4,400		400,564
New Mexico	7,763			7,763					909				909
New York	7,357,041	11,003,341		18,360,382	554,535	689,514	88,777	62,592	577				1,398,995
North Carolina	98,782	164,788		263,570					235				235
Ohio	516,292	1,108,950		1,625,242	88,310	4,510	1,281		3,992		51,513		149,576
Oregon	198,599			198,599					1,066			971,532	972,598
Pennsylvania	808,757	3,839,531		4,648,288		137,056	13,498						150,554
South Carolina	7,167			7,167									7,167
Texas	30,350	1,012,171		1,042,521	69				83				102
Virginia	587,599	680,648		1,268,247			1,000		237		90,758	1,000	92,995
Washington	134,483	757,659		892,142					739		481,605	1,157,532	1,639,876
West Virginia		63,981		63,981									63,981
Wisconsin	3,323	159,658		162,981	2,825	590							3,415
Total	25,354,330	84,753,739	6,091	110,114,160	1,067,544	1,745,065	360,367	343,460	24,048	6,606	9,398,274	209,128,557	222,073,921

¹ See footnote 1, table 98.

² See footnote 2, table 98.

TABLE 100.—Summary: Production, withdrawals, losses, and stocks of still wines, by months, fiscal year 1948

[Wine gallons]

Month	Production ¹	Withdrawals			Losses	Stocks end of month ²			
		Tax-paid	Tax-free ³	Total		Nat over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol	Total
July	2,250,821	6,827,536	2,165,505	8,793,041	67,142	49,465,929	100,187,323	2,887,306	152,539,658
August	10,429,151	6,680,093	8,226,617	14,906,710	219,653	48,873,718	95,017,375	2,773,910	146,665,093
September	81,613,600	8,179,958	49,769,446	57,949,404	86,916	60,056,670	107,548,714	3,571,984	171,177,368
October	151,343,740	11,468,849	101,330,119	112,798,959	91,190	76,462,865	134,359,338	6,959,498	215,881,701
November	42,471,122	11,225,614	33,973,992	45,199,606	165,405	72,659,341	138,150,121	5,628,567	216,456,029
December	11,192,527	10,282,276	10,951,101	21,233,377	2,716,789	67,529,508	133,298,139	4,260,990	205,088,637
January	3,231,600	9,469,021	3,627,187	13,096,208	90,853	62,690,441	129,039,744	4,161,022	195,891,207
February	1,550,836	8,804,066	1,729,595	10,533,661	147,563	60,072,843	123,068,326	3,705,286	186,946,455
March	3,047,723	10,916,721	2,819,541	13,736,262	133,494	56,917,214	116,711,200	3,579,351	176,297,765
April	2,735,107	9,952,421	2,741,285	12,693,706	175,917	54,544,332	108,553,733	3,250,148	166,348,268
May	3,051,550	8,042,855	2,989,905	11,032,660	176,137	52,522,921	102,619,434	3,070,050	153,212,405
June	1,410,219	8,464,759	1,749,728	10,214,487	1,759,496	49,864,704	95,013,861	2,829,778	147,708,343
Total	314,327,796	110,114,160	222,073,921	332,188,081	5,818,755	49,864,704	95,013,861	2,829,778	147,708,343

¹ Includes distilling materials (substandard wines produced with excessive water or residue materials).
² Includes 218,526,831 wine gallons removed as distilling materials for use in the production of brandy, consisting of 9,398,274 wine gallons of still wines and 209,128,557 wine gallons of distilling materials (substandard wines produced with excessive water or residue materials).
³ Exclusive of distilling materials (substandard wines produced with excessive water or residue materials).

TABLE 101.—Summary: Production, withdrawals, losses, and stocks of still wines, by State, fiscal year 1948

[Wine gallons]

State	Production ¹	Withdrawals			Losses	Stocks June 30 ²				Number of premises operated ³	
		Tax-paid	Tax-free ³	Total		Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol	Total	Bonded wineries	Bonded store-rooms and field warehouses
Alabama	2,352	1,314	300	1,514	323	2,169	—	2,169	1	—	
Arkansas	121,728	166,499	30,093	186,597	31,397	152,553	196,419	20,692	369,664	40	
California	302,686,501	63,248,926	216,953,256	280,202,182	4,494,719	39,708,027	85,016,367	2,605,750	127,328,144	389	
Colorado	54,000	394,721	8,496	403,217	6,843	41,048	91,093	—	132,141	2	
Connecticut	88,820	776,274	101,555	877,829	24,828	19,437	259,812	28,594	307,843	3	
Florida	11,827	17,471	203	17,674	8,163	130,564	7,031	—	137,595	4	
Georgia	383,471	379,647	18,639	398,286	34,379	209,233	22,058	—	231,291	3	
Hawaii	2,877	693	—	693	—	—	2,591	—	2,591	1	
Idaho	—	26	—	26	182	3,590	3,522	—	7,112	1	
Illinois	349,545	4,208,870	749	4,209,619	77,465	275,301	624,997	—	800,298	5	
Indiana	—	291	—	291	171	2,528	—	—	2,528	1	
Iowa	16,979	222,964	161	223,125	6,451	17,169	30,254	—	47,423	9	
Kentucky	350	1,247,782	2,975	1,250,757	19,614	81,187	245,241	—	326,428	2	
Louisiana	10,028	518,336	3,997	522,333	8,261	19,121	63,221	—	82,342	1	
Maryland	88,067	2,001,693	15,623	2,017,316	29,166	86,833	181,787	—	268,620	5	
Massachusetts	—	1,485,373	2,784	1,488,157	20,534	29,114	168,716	1,212	199,042	4	
Michigan	769,770	1,589,500	22,433	1,611,933	49,888	1,261,014	652,342	4,000	1,917,356	14	
Minnesota	—	1,490	—	1,490	1,831	41,088	2,745	—	43,833	1	
Missouri	35,453	828,764	105,957	934,721	10,623	153,208	88,107	—	241,315	6	
Nevada	—	7,718	—	7,718	286	4,427	3,000	—	7,427	1	
New Jersey	684,091	4,490,061	400,504	4,890,565	76,552	792,072	493,850	6,130	1,292,952	30	
New Mexico	10,601	7,763	909	8,672	812	13,986	—	—	13,986	12	
New York	3,979,576	18,390,332	1,395,995	19,786,377	591,093	4,157,185	3,780,533	117,865	8,055,583	101	
North Carolina	360,769	263,570	285	263,856	19,111	287,661	36,436	—	324,097	13	
Ohio	783,967	1,625,242	149,576	1,774,818	100,904	1,483,764	956,622	17,372	2,457,758	97	
Oregon	1,099,540	193,599	972,598	1,166,197	20,206	143,190	4,753	—	147,943	20	
Pennsylvania	721	4,648,288	150,654	4,798,942	42,297	213,541	408,490	—	622,031	7	
South Carolina	9,405	7,187	—	7,187	800	13,738	—	—	13,738	2	
Texas	14,857	1,042,521	102	1,042,623	13,598	35,700	76,258	—	111,958	10	
Virginia	200,606	1,268,247	92,995	1,361,242	17,217	107,562	138,976	—	244,538	9	
Washington	2,571,895	892,142	1,639,876	2,532,018	108,703	375,288	1,523,903	28,163	1,927,354	21	
West Virginia	—	63,981	—	63,981	773	9,960	—	—	9,960	1	
Wisconsin	—	162,881	3,385	166,265	1,208	6,695	24,608	—	31,303	2	
Total	314,327,796	110,114,160	222,073,921	332,188,081	5,818,755	49,864,704	95,013,861	2,829,778	147,708,343	821	

¹ See footnote 1, table 100.
² See footnote 2, table 100.

³ See footnote 3, table 100.
⁴ Represents number operated during any part of the year.

TABLE 102.—Summary: Production, withdrawals, losses, and stocks of sparkling wines,¹ by months, fiscal year 1948

[Half-pint units]

Month	Production	Withdrawals			Losses	Stocks end of month
		Tax-paid ²	Tax-free	Total		
July	1,477,110	1,015,524	99,420	1,114,944	58,016	39,791,678
August	965,812	1,287,915	119,090	1,406,996	57,737	39,287,562
September	712,444	1,676,138	58,264	1,734,402	62,975	38,214,067
October	579,796	3,093,820	129,230	3,223,050	88,924	35,472,924
November	1,132,355	3,162,643	205,028	3,367,671	74,728	33,167,916
December	1,839,750	2,949,893	285,451	3,235,344	251,688	31,615,682
January	2,014,099	1,290,307	321,571	1,611,878	50,157	31,981,469
February	1,563,356	1,073,356	169,912	1,243,268	36,297	32,262,251
March	2,871,669	1,134,348	223,209	1,357,557	73,984	33,700,663
April	3,320,365	1,002,619	142,171	1,144,790	37,992	35,832,047
May	1,423,884	1,245,317	119,847	1,365,164	74,907	35,815,805
June	2,421,533	1,481,866	120,919	1,602,785	172,446	36,465,412
Total	20,422,173	20,413,746	³ 1,994,102	22,407,848	1,039,761	36,465,412

¹ Includes artificially carbonated wines as follows: Production, 565,905; tax-paid withdrawals, 584,165; tax-free withdrawals, 2,876; losses, 3,462; and stocks June 30, 137,566 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 1,197,912 half-pint units removed for conversion to still wines and 796,190 removed for export.

TABLE 103.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of sparkling wines,¹ and number of premises operated, by States, fiscal year 1948

[Half-pint units]

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated ²
		Tax-paid ³	Tax-free	Total			
California	4,205,521	5,224,752	1,098,876	6,323,628	168,287	9,741,575	28
Florida						7,104	1
Illinois		241,956		241,956	968	184,740	3
Louisiana		528		528		4,272	1
Maryland		1,488		1,488		3,312	1
Massachusetts						32	1
Michigan	460,760	350,592		350,592	3,654	269,128	3
Missouri	1,993,486	1,613,189	29,009	1,642,198	91,345	5,172,751	1
New Jersey	1,182,855	1,354,107	184,604	1,538,711	46,998	1,411,543	9
New York	10,792,391	10,830,525	535,463	11,365,988	637,912	15,555,319	42
Ohio	1,740,102	775,176	146,150	921,326	90,077	4,031,996	11
Pennsylvania		1,344		1,344		2,346	1
Texas	1,402	1,358		1,358	134	202	1
Wisconsin	45,656	18,731		18,731	366	80,590	1
Total	20,422,173	20,413,746	⁴ 1,994,102	22,407,848	1,039,761	36,465,412	106

¹ See footnote 1, table 102.
² See footnote 2, table 102.
³ Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.
⁴ Represents 1,197,912 half-pint units removed for conversion to still wines and 796,190 removed for export from California, Missouri, New Jersey, New York, and Ohio.

TABLE 104.—Summary: Production, withdrawals, losses, and stocks of vermouth,¹ by months, fiscal year 1948

[Wine gallons]

Month	Production	Withdrawals					Losses	Stocks end of month
		Tax-paid ²			Tax-free for export	Total		
		Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol	Total				
July	120,502	82,585		82,585	2,539	85,424	1,557	1,465,064
August	129,291	82,411	2	82,413	1,006	83,419	1,887	1,505,127
September	104,889	128,523	3	128,526	3,123	131,649	1,774	1,480,251
October	189,380	155,920		155,920	1,435	157,355	170	1,510,628
November	119,496	163,893		163,893	4,302	168,195	3,063	1,460,677
December	146,667	182,432	3	182,435	4,131	186,566	26,563	1,395,511
January	133,705	146,938		146,938	3,170	150,108	1,282	1,379,370
February	145,372	139,653		139,653	2,114	141,767	1,394	1,381,480
March	178,884	161,507	1	161,508	2,823	164,331	1,193	1,396,337
April	191,997	143,165		143,165	8,092	151,257	2,898	1,430,348
May	182,146	157,680		157,680	2,026	159,706	833	1,460,229
June	204,653	142,100		142,100	1,793	143,893	19,526	1,493,001
Total	1,846,982	1,686,807	9	1,686,816	36,854	1,723,670	62,069	1,493,001

¹ Includes aperitif wines as follows: Production, 44,225; tax-paid withdrawals, 308; losses, 31; and stocks June 30, 43,886 wine gallons.
² These figures represent withdrawals subject to tax at the following rates: 60 cents per wine gallon on vermouth over 14 and not over 21 percent alcohol and \$2 on vermouth over 21 and not over 24 percent alcohol.

TABLE 105.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of vermouth,¹ and number of premises operated, by States, fiscal year 1948

[Wine gallons]

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated ²
		Tax-paid ³	Tax-free for export	Total			
California	535,027	465,928	31,067	496,995	36,543	957,504	79
Colorado		5		5	77	2,312	2
Connecticut		134,127		134,127	1,023	39,803	1
Florida						101	1
Georgia		3,444	24	3,157	363	4,850	1
Illinois		18,603		18,603	6	4,039	4
Kentucky		1,978		1,978	279	3,011	1
Maryland		3,414		3,414	113	2,052	2
Massachusetts		3,305		3,305	68	258	2
Michigan		2,834		2,834	202	8,411	1
Missouri		109		109	16	12	1
New Jersey	326,328	323,919	610	324,529	4,355	49,113	24
New York	816,004	711,188	5,163	716,341	18,184	359,867	64
Ohio	4,510	8,047		8,047		10,779	6
Pennsylvania	40,471	9,397		9,397	77	44,377	3
Wisconsin	555	829		829	35	1,512	2
Total	1,846,982	1,686,816	36,354	1,723,670	62,069	1,493,001	194

¹ See footnote 1, table 104.
² Represents over 14 and not over 21 percent alcohol with the exception of New York which includes 9 wine gallons of vermouth over 21 and not over 24 percent alcohol. These withdrawals were subject to tax at the following rates: 60 cents per wine gallon on vermouth over 14 and not over 21 percent alcohol and \$2 on vermouth over 21 and not over 24 percent alcohol.
³ Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.

TABLE 106.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of still and sparkling wines, and premises operated, fiscal years 1934 to 1948, inclusive

Fiscal year ended June 30—	Still wines and distilling materials (wine gallons)								
	Production ¹					Tax-paid withdrawals of still wines	Stocks June 30 of still wines	Number of premises operated	
	Still wines			Distilling materials	Grand total			Boned wineries	Bonded storerooms and field warehouses
	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Total						
1934					\$ 77,778,388	14,525,688	50,168,336	744	101
1935					\$ 91,728,931	35,400,400	56,464,407	1,116	92
1936					\$ 170,875,617	47,474,404	78,545,340	1,245	112
1937					\$ 122,045,241	62,035,287	68,128,002	1,206	104
1938					\$ 228,726,368	61,175,582	102,016,413	1,137	102
1939					\$ 281,959,287	67,376,284	94,841,570	1,090	98
1940					\$ 212,367,737	82,178,586	92,244,603	1,064	106
1941					\$ 286,371,428	88,692,333	117,886,728	1,010	113
1942	126,369,335	1,178,482	127,547,817	186,158,446	313,706,263	102,016,313	133,195,452	880	116
1943	77,668,972	644,023	78,312,995	116,911,790	195,224,785	108,428,467	91,031,471	911	111
1944	99,530,461	644,918	100,175,379	164,677,476	264,852,855	84,672,638	94,218,027	903	110
1945	107,919,012	335,524	108,254,536	206,728,619	314,935,155	88,791,749	102,724,527	880	113
1946	119,029,922	665,857	119,695,779	260,240,202	379,935,981	107,964,670	192,014,100	840	107
1947	169,057,654	569,775	169,627,429	345,707,766	515,335,195	102,211,690	160,210,596	821	111
1948	104,879,425	545,124	105,424,549	208,903,247	314,327,796	110,114,160	147,708,343		

For footnotes, see p. 217.

Fiscal year ended June 30—	Sparkling wines ¹ (half-pint units)				Vermouth ⁴ (wine gallons)			
	Production	Tax-paid withdrawals	Stocks June 30	Number of premises operated	Production	Tax-paid withdrawals	Stocks June 30	Number of premises operated
1934	10,657,488	5,638,456	9,015,440	105				
1935	6,213,645	5,275,463	9,273,563	152				
1936	8,277,011	5,799,429	10,781,785	141	164,747	82,712	68,314	64
1937	9,622,525	7,906,213	11,648,646	128	201,481	153,207	103,089	85
1938	9,780,274	7,223,416	13,248,748	118	206,184	187,288	102,024	111
1939	6,683,762	6,337,846	12,943,627	128	479,074	394,245	176,676	126
1940	9,634,791	8,376,590	13,207,501	122	1,610,701	1,077,382	643,016	195
1941	18,210,635	14,464,136	15,872,251	129	1,921,514	1,474,105	979,898	225
1942	24,581,516	17,559,881	20,991,572	125	2,107,056	2,210,457	773,302	288
1943	20,347,950	22,070,527	17,647,807	112	2,799,750	2,586,489	916,032	169
1944	31,016,708	25,269,307	22,633,677	109	3,385,812	2,960,707	1,205,907	171
1945	40,569,388	35,720,721	24,497,817	109	2,886,466	2,619,309	1,359,729	155
1946	48,548,043	30,984,544	39,490,778	109	2,077,493	1,916,933	1,436,223	181
1947	20,422,173	20,413,746	36,465,412	105	1,846,982	1,686,816	1,493,001	194

¹ Represents total amount removed from fermenters.

² Break-down not available.

³ Includes champagne, other sparkling wines, and artificially carbonated wines.

⁴ Represents production at wineries under provision of sec. 2801, Internal Revenue Code (sec. 319, Liquor Tax Administration Act, approved June 26, 1936).

TABLE 107.—Summary: Materials used for the production of ethyl alcohol, distilled spirits, fermented malt liquors, and vinegar, by kinds, fiscal year 1948¹

Kind	Industrial alcohol plants	Registered distilleries	Breweries	Vinegar plants using the vaporizing process	Total
Grain and grain products:					
Malt.....	<i>Pounds</i> 43,775,872	<i>Pounds</i> 300,323,580	<i>Pounds</i> 2,796,262,968	<i>Pounds</i> 1,053,847	<i>Pounds</i> 3,141,418,267
Corn.....	193,224,170	1,390,428,964	810,144,155	8,472,182	2,402,269,471
Sorghum grain.....	164,894,991	359,872,349	34,821,925	—	559,589,265
Rye.....	185,135	368,824,066	—	951,180	389,940,381
Wheat.....	—	—	302,281,030	—	302,281,030
Barley.....	20,933,263	65,813,408	5,129,348	—	91,876,019
Nadrisol.....	—	6,182,036	7,962,818	—	14,144,654
Popcorn.....	—	52,200	—	—	52,200
.....	—	10,800	—	—	10,800
Total.....	422,793,431	2,491,507,403	3,956,602,044	10,477,209	8,881,380,087
Patatoes and potato products:					
Sugar and sirups.....	266,482,588	5,030,220	1,073,265	—	272,586,073
Haps and hap extracts.....	714,035	115,249	193,275,206	—	194,104,490
Cassava and cassava products.....	49,237	—	41,576,128	—	41,576,128
Say beans and say bean products.....	—	—	25,784,488	—	25,833,725
Other materials.....	1,398,280	238,147	4,126,934	54,018	4,126,934
Total.....	1,098,544	5,145,469	1,334,661	54,018	1,688,415
Molasses.....					
Sulphite liquors.....	<i>Gallons</i> 175,947,462	<i>Gallons</i> 2,554,650	<i>Gallons</i> —	<i>Gallons</i> 5,770,950	<i>Gallons</i> 184,273,062
Ethyl sulphate.....	237,364,270	—	—	—	237,364,270
Other materials.....	109,244,594	—	—	—	109,244,594
Total.....	16,186,925	547,363	7,045,261	—	23,779,549
Products used in redistillation.....					
.....	<i>Proof gallons</i> 34,977,137	<i>Proof gallons</i> 17,334,545	<i>Proof gallons</i> —	<i>Proof gallons</i> —	<i>Proof gallons</i> 52,311,682

¹ Exclusive of materials used at fruit distilleries for the production of brandy and spirits—fruit and at wineries for the production of wine.

XL. VINEGAR

[Produced by vinegar plants using the vaporizing process]

TABLE 108.—Summary: Materials used at vinegar plants, and production and stocks of vinegar, by months, fiscal year 1948

Month	Materials used						Citrus waste concentrate
	Grain and grain products			Molasses	Yeast mash beer	Gallons	
	Corn	Rye	Malt				
July.....	<i>Pounds</i> 810,000	<i>Pounds</i> 67,796	<i>Pounds</i> 79,720	<i>Gallons</i> 435,521	<i>Gallons</i> 709,900	<i>Gallons</i> —	
August.....	165,000	18,480	19,800	413,313	746,600	—	
September.....	445,000	49,450	57,400	466,090	655,900	—	
October.....	814,500	90,383	107,000	510,021	732,600	—	
November.....	747,682	80,814	96,480	508,539	525,000	—	
December.....	840,000	97,933	104,853	552,736	533,600	16,876	
January.....	845,000	98,780	103,840	479,418	527,100	29,686	
February.....	815,000	91,520	98,770	458,523	505,000	39,000	
March.....	855,000	96,120	103,680	476,385	553,100	31,100	
April.....	850,000	95,200	102,680	492,648	459,900	37,200	
May.....	780,000	87,360	94,200	471,386	455,590	45,559	
June.....	705,000	79,344	65,644	506,381	345,800	64,900	
Total.....	8,472,182	951,180	1,053,847	5,770,950	6,790,400	254,311	

TABLE 108.—Summary: Materials used at vinegar plants, and production and stocks of vinegar, by months, fiscal year 1948—Continued

Month	Materials used—Continued			Vinegar	
	Cane sirup	Chemicals	Molasses product	Production	Stocks end of month
	<i>Gallons</i>	<i>Pounds</i>	<i>Pounds</i>	<i>100-grain gallons</i>	<i>100-grain gallons</i>
July.....	—	5,517	—	1,762,630	2,416,158
August.....	—	3,645	—	1,832,592	2,971,245
September.....	—	2,105	—	1,907,557	1,279,539
October.....	—	4,111	—	2,244,030	1,126,906
November.....	550	4,202	—	2,198,258	1,887,969
December.....	—	3,777	—	2,246,511	2,666,413
January.....	—	4,535	—	2,154,297	3,192,219
February.....	—	3,040	—	1,948,740	3,437,776
March.....	—	2,803	—	2,123,177	3,753,993
April.....	—	3,602	7,356	2,095,434	4,047,350
May.....	—	3,864	—	2,176,852	4,349,684
June.....	—	5,461	—	2,126,424	4,428,397
Total.....	550	46,662	7,356	24,818,502	4,428,397

TABLE 109.—Summary: Materials used at vinegar plants, production and stocks of vinegar, and premises operated, fiscal years 1943 to 1948, inclusive

Fiscal year ended June 30—	Materials used					Malasses
	Grain and grain products					
	Corn	Rye	Malt	Wheat	Other	
1943.....	<i>Pounds</i> 13,703,436	<i>Pounds</i> 962,050	<i>Pounds</i> 2,149,426	<i>Pounds</i> 65,374	<i>Pounds</i> 1,96,000	<i>Gallons</i> 4,048,706
1944.....	4,064,120	933,920	1,378,186	5,767,582	4,10,866	5,438,244
1945.....	7,587,069	892,104	1,370,069	1,401,731	—	5,178,148
1946.....	3,826,424	872,292	1,172,477	3,795,255	346,851	5,331,935
1947.....	6,441,974	981,826	1,334,799	735,445	—	5,483,643
1948.....	8,472,182	951,180	1,053,847	—	—	5,770,950

Fiscal year ended June 30—	Materials used—Continued				Vinegar		Number of plants operated
	Yeast mash beer	Chemicals	Other materials		Production	Stocks June 30	
	<i>Gallons</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Gallons</i>	<i>100-grain gallons</i>	<i>100-grain gallons</i>	
1943.....	10,287,191	17,559	* 80,000	* 1,210,946	22,128,678	3,065,621	18
1944.....	14,045,890	16,271	—	—	24,516,355	3,521,233	15
1945.....	19,907,360	20,914	—	—	24,755,614	4,264,553	15
1946.....	22,036,550	24,750	—	—	25,235,255	3,014,634	13
1947.....	21,187,375	38,073	* 23,933	* 254,861	26,855,444	3,585,247	11
1948.....	6,790,400	46,662	* 7,356	—	24,816,502	4,428,397	11

* Barley.
 * Corn sugar.
 * Corn sirup
 * Oats.
 * Represents 73,295 pounds of oats and 273,556 pounds of barley.
 * Citrus sirup.
 * A molasses product.
 * Represents 550 gallons of cane sirup and 254,311 gallons of citrus waste concentrate.

XII. CLAIMS

TABLE 110.—Claims for redemption of stamps, remission, refund, and abatement of taxes, fiscal year 1948

	Redemption of stamps	Remission of taxes	Refund of taxes	Abatement of taxes	Uncollectible taxes	Total number	Total amount
On hand July 1, 1947.....	794	479	220	14	122	1,629	\$1,814,174.33
Received during year.....	2,448	3,827	6,210	611	1,892	14,988	9,349,423.38
Reopened during year.....	63		35	5		103	28,923.48
Total.....	3,305	4,306	6,465	630	2,014	16,720	11,192,521.19
Allowed.....	2,577	2,980	5,118	506	1,937	13,118	8,704,564.44
Rejected.....	464	859	1,012	84	15	2,434	872,284.78
On hand June 30, 1948.....	264	467	335	40	62	1,168	1,616,671.97
Total.....	3,305	4,306	6,465	630	2,014	16,720	11,192,521.19

TABLE 111.—Claims for drawback, fiscal year 1948

	Distilled spirits used in nonbeverage products		Products exported					
			Distilled spirits and wines bottled especially for export		Distilled spirits exported in original packages			
			Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1947.....	118	\$1,263,137.33	358	\$739,018.04				
Received during year.....	4,333	30,005,864.22	3,070	5,386,452.57			21	\$576,178.50
Total.....	4,451	31,269,001.55	3,428	6,125,470.61			21	576,178.50
Allowed.....	4,366	30,840,199.44	3,373	5,920,393.75			20	520,013.34
Rejected.....	33	10,046.68	3	11,999.34				11,014.86
On hand June 30, 1948.....	52	418,755.43	52	193,077.52			1	45,150.30
Total.....	4,451	31,269,001.55	3,428	6,125,470.61			21	576,178.50

	Products exported—Continued		Stills exported		Total	
	Alcohol used in flavoring extracts, toilet and medicinal preparations					
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1947.....	32	\$62,787.21	4	\$242	512	\$2,065,184.58
Received during year.....	876	1,231,797.55	91	3,982	8,391	37,204,274.84
Total.....	908	1,294,584.76	95	4,224	8,903	39,269,459.42
Allowed.....	902	1,255,773.22	83	2,574	8,744	38,538,963.75
Rejected.....			11	1,628	47	34,688.88
On hand June 30, 1948.....	6	38,811.54	1	22	112	695,810.79
Total.....	908	1,294,584.76	95	4,224	8,903	39,269,459.42

XIII. LABEL ACTIVITY

TABLE 112.—Label activity under Federal Alcohol Administration Act, fiscal year 1948

	Applications received			Certificates issued		Applications disapproved	Total
	For approval	For exemption	Total	Approvals	Exemptions		
DISTILLED SPIRITS							
Domestic.....	8,836	19	8,855	8,363	34	296	8,693
Imported.....	1,280		1,280	939		114	1,053
Total.....	10,116	19	10,135	9,302	34	410	9,746
WINES							
Domestic.....	19,818	173	19,991	18,449	166	607	19,222
Imported.....	2,172		2,172	1,975		49	2,024
Total.....	21,990	173	22,163	20,424	166	656	21,246
MALT BEVERAGES							
Domestic.....	1,537		1,537	1,278		56	1,334
Imported.....	110		110	101		12	113
Total.....	1,647		1,647	1,379		68	1,447
Grand total.....	33,753	192	33,945	31,105	200	1,134	32,439

XIV. ENFORCEMENT. ALCOHOL TAX UNIT

TABLE 113.—Enforcement, Alcohol Tax Unit: 1 Seizures and persons arrested, by months, fiscal year 1948

Month	Seizures						Persons arrested	
	Stills	Nontax-paid distilled spirits (wine gallons)	Nontax-paid wines (wine gallons)	Mash (wine gallons)	Auto-mobiles	Trucks		Property (appraised value) 2
July.....	417	6,805	62	136,612	58	17	\$79,250	507
August.....	461	5,981		135,884	44	16	82,261	538
September.....	499	6,132		179,439	58	21	128,009	600
October.....	570	7,190	530	231,776	83	23	127,871	704
November.....	451	6,458	2,415	199,228	56	28	110,901	601
December.....	662	8,735	1,352	328,662	90	27	197,183	710
January.....	520	8,224	1,280	299,114	70	26	110,204	571
February.....	515	6,170	2,368	243,670	78	16	146,943	597
March.....	715	8,806	527	308,275	88	31	185,523	748
April.....	685	11,236	1,105	288,558	88	15	139,194	643
May.....	583	10,031	15	218,883	88	23	204,347	722
June.....	608	7,813	467	205,501	102	31	109,138	698
Total.....	6,757	93,584	10,131	2,715,801	903	274	1,710,833	7,640

1 Includes seizures and arrests in cases adopted, as well as originated by the Alcohol Tax Unit.
 2 Includes \$77,711, representing the appraised value of 38 automobiles, 6 trucks, and 2,212 wine gallons of tax-paid liquors, seized for violations of the Liquor Enforcement Act of 1938; and the value of 12,307 wine gallons of tax-paid liquors seized for violations of other internal revenue laws.

TABLE 114.—Enforcement, Alcohol Tax Unit: Seizures and persons arrested, by States, fiscal year 1948

State	Seizures							Persons arrested
	Stills	Nontax-paid distilled spirits (wine gallons)	Nontax-paid wines (wine gallons)	Mash (wine gallons)	Auto-mobiles	Trucks	Property (appraised value) ¹	
Alabama	982	7,452		352,921	80	15	\$184,590	703
Arkansas	84	921		24,000	3	4	14,409	71
California	18	135	5,217	1,435	5	1	9,305	21
Colorado					4		4,850	7
Connecticut	3	40		1,320	2		1,822	8
Delaware							50	
District of Columbia								
Florida	1	38			3		1,575	4
Georgia	296	7,782		202,665	59	35	137,171	495
Hawaii	1,351	27,368	10	588,660	115	56	257,500	1,327
Idaho	1			25			175	2
Illinois	25	674		24,542	9	4	47,498	131
Indiana	6	62		240	2		2,895	30
Iowa								6
Kansas	4	160		595	31	4	60,067	57
Kentucky	296	1,371		46,325	35	9	41,229	376
Louisiana	11	98		344	3	2	5,121	19
Maine		5					25	1
Maryland	40	329		6,807	2	1	3,867	41
Massachusetts	7	75		6,287	1	1	5,878	10
Michigan	6	1		572	1		1,308	7
Minnesota	3	43		19	1		10	11
Mississippi	340	3,936		79,517	57	25	127,085	490
Missouri	5	7		470	9	1	51,733	52
Montana		2			1		100	6
Nebraska					6	2	65,153	17
Nevada	3				1		1,206	3
New Hampshire							88	13
New Jersey	16	501		8,154	4	1	5,640	21
New Mexico					1	1	1,449	15
New York	47	3,449	8,698	71,573	28	9	62,373	238
North Carolina	1,004	14,426	12	471,715	160	43	182,084	978
Ohio	20	153		1,955	2	2	2,592	38
Oklahoma	233	1,420	5	36,305	24	8	31,919	232
Oregon	2	7		180			395	9
Pennsylvania	63	1,796	1,207	9,397	28	6	59,130	294
Rhode Island						1	719	1
South Carolina	888	4,988		206,210	76	12	132,349	527
North Dakota								2
Tennessee	410	5,454		188,785	71	9	107,778	466
Texas	44	241		4,505	15	1	19,216	95
Vermont							18	3
Virginia	453	10,488		373,068	52	21	68,573	620
Washington	3	13	82	150			217	3
West Virginia	98	141		6,149	2		5,136	170
Wisconsin				1,119	1		1,236	4
Wyoming					3		5,012	6
Total	5,757	98,584	10,131	2,715,801	903	274	1,710,833	7,640

¹ See footnote 1, table 113.
² See footnote 2, table 113.

TECHNICAL STAFF

TABLE 115.—Analysis of the work of the Technical Staff during the fiscal year 1948—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	5,283	\$211,831,322	\$4,197,963	\$44,804,391
Awaiting taxpayer's action on statutory notice directed or sustained	599	15,981,148	1,612,357	2,479,917
Received during year (net—transfers, etc., deducted)	7,515	208,344,867	6,588,541	56,515,252
Total	13,397	436,157,337	12,398,861	103,799,660
Disposed of:				
Closed	4,264	103,808,133	2,303,693	20,531,707
Partitioned to Tax Court	1,209	40,365,129	2,739,276	5,043,546
Total disposed of	5,473	144,173,262	5,042,971	25,575,253
Pending at end of year:				
Awaiting Staff action	7,214	271,953,256	6,211,578	74,467,834
Awaiting taxpayer's action on statutory notice directed or sustained	710	20,030,819	1,144,312	3,746,573
Total	7,924	291,984,075	7,355,890	78,214,407

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

(B) RESULTS OBTAINED IN CASES CLOSED

	Number of cases	Staff decision		
		Deficiency in tax	Penalty	Overassessment
Agreements before statutory notice (including agreed overassessments and agreed claim rejections)	3,009	\$53,442,753	\$1,068,510	\$15,425,044
Agreements on agents' statutory notices during 90-day period	339	735,542	43,067	109,669
Agreements on reconsideration after Staff's statutory notices	20	1,348,510	237	241,133
Defaults on Staff's statutory notices (no petition filed)	600	9,062,219	169,699	2,212,794
Defaults on agents' statutory notices sustained by Staff (no petition filed)	113	1,211,264	299,509	43,149
Unagreed overassessments and claim rejections	183		22,903	1,168,955
Total	4,264	65,800,288	1,603,925	19,200,744

NOTE.—Percent of deficiency in tax sustained, 63.4; percent of net deficiency and penalty sustained, 56.3.

TABLE 115.—Analysis of the work of the Technical Staff during the fiscal year 1948—
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 notices ¹		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year.....	4, 272	\$304, 218, 771	\$29, 959, 055	\$14, 455, 571
Received during year (net—transfers, etc., deducted):				
Cases considered before petition.....	1, 205			
Cases not considered before petition.....	3, 335			
Cases reopened after trial.....	58			
Total receipts.....	4, 598	189, 716, 095	16, 953, 800	20, 085, 556
Total to be accounted for.....	8, 870	493, 934, 866	46, 912, 855	43, 541, 127
Disposed of during year:				
Closed by stipulation—agreed settlement.....	2, 472	139, 806, 678	4, 954, 020	5, 767, 079
Closed by dismissal or default.....	458	2, 124, 915	665, 226	83, 985
Tried before the Tax Court on merits.....	949	35, 481, 379	1, 215, 322	3, 933, 636
Total disposed of.....	3, 879	177, 412, 973	6, 734, 568	9, 789, 700
Pending at end of year:				
In hands of technical advisors.....	3, 019	180, 227, 704	28, 911, 886	12, 057, 597
In hands of division counsel.....	1, 972	136, 294, 189	11, 266, 401	21, 693, 830
Total.....	4, 991	316, 521, 893	40, 178, 287	33, 751, 427

(B) RESULTS OBTAINED IN STIPULATED CASES

	Stipulations filed	Percentage sustained
Number of cases.....	2, 472	
Deficiency in tax.....	\$47, 474, 974	34. 0
Penalty.....	1, 282, 131	25. 9
Overassessment.....	4, 278, 028	
Net deficiency and penalty.....	44, 479, 077	32. 0

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.

TABLE 116.—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 to 1948, 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
1940.....	4, 240	3, 383	271	1, 301
1941.....	4, 366	3, 064	239	1, 522
1942.....	3, 876	2, 517	175	1, 269
1943.....	3, 380	2, 754	164	1, 138
1944.....	3, 178	1, 964	180	927
1945.....	3, 185	1, 787	160	993
1946.....	2, 777	1, 787	142	873
1947.....	3, 652	1, 913	217	791
1948.....	4, 402	2, 526	458	949
Total.....	32, 856	21, 695	2, 006	9, 763

NOTE.—Excess of total disposals, 33,464 docketed cases, over filings of 32,856 represents a reduction of 608 cases in previously existing case inventories.

TABLE 117.—Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1948

	Com-promise cases	Extension of time cases	Final closing agreement cases
On hand July 1, 1947.....	861	1	34
Received (net).....	1, 629	105	206
Total to be disposed of.....	2, 490	106	240
Accepted, granted, or approved.....	504	10	132
Rejected.....	657	89	31
Withdrawn.....	186		
Transferred.....	46		
Total disposed of.....	1, 293	99	213
On hand June 30, 1948.....	1, 197	7	27

OFFICE OF THE CHIEF COUNSEL
APPEALS DIVISION—WASHINGTON OFFICE

TABLE 118.—Cases appealed from Tax Court decisions to appellate courts, fiscal year 1948

Pending beginning of fiscal year	287
Received from field for appeal to circuit courts of appeals	284
Total	571
Closed:	
By decision on merits	229
Transferred to field—remanded for further hearing	10
Total	239
Pending end of fiscal year	332

TABLE 119.—Number, and amounts, of cases shown in table 118 for the fiscal year 1948, by class of tax and amounts involved

Class of tax	Pending July 1, 1947		Filed, reopened, and received from field, fiscal year 1948		Closed and transferred to field, fiscal year 1948		Pending June 30, 1948	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income	244	\$12,287,267	255	\$13,086,140	211	\$6,726,995	288	\$18,646,411
Estate	35	9,555,993	22	1,471,760	23	6,040,484	34	4,987,269
Gift	8	266,139	7	85,870	5	203,945	10	148,064
Total	287	22,109,399	284	14,643,770	239	12,971,425	332	23,781,744

TABLE 120.—Circuit and Supreme Court cases pending June 30, 1948

Class of tax	Pending July 1, 1947		New appeals to circuit courts of appeals and reopened		Closed during fiscal year 1948		Pending June 30, 1948	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income	239	\$10,298,298	246	\$12,686,055	205	\$6,812,236	280	\$16,372,117
Estate	34	9,542,377	22	1,402,637	23	6,040,484	33	4,904,530
Gift	8	266,139	7	85,870	5	203,945	10	148,064
Total	281	20,106,814	275	14,174,562	233	12,856,655	323	21,424,711

TABLE 121.—Status of cases pending before The Tax Court of the United States, June 30, 1948

On reserve calendar	2
Tried by The Tax Court of the United States:	
Awaiting expiration of appeal period	6
Total	8

TABLE 122.—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, 1948

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	61	3	Favorable to Commissioner	143	8
Appealed by taxpayers	202	8	Favorable to taxpayers	52	3
Appealed by both	7		Modified	27	
Total	270	11	Total	222	11
Appealed during fiscal year:			Transferred to Supreme Court	3	
By Commissioner	63	3	Pending end of fiscal year:		
By taxpayers	204		Appealed by Commissioner	81	2
By both	18		Appealed by taxpayers	219	1
Total	275	3	Appealed by both	20	
			Total	320	3

TABLE 123.—Disposition of Supreme Court, Circuit Court, and Tax Court cases closed during the fiscal year 1948

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Decision on merits	229	\$11,677,720	\$873,633	\$4,649,663	\$123,466	\$5,399,830	43.02

TABLE 124.—Disposition of cases closed by The Tax Court of the United States during the fiscal year 1948

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Decision on merits	5	\$77,384		\$28,192		\$28,192	36.43

APPEALS DIVISION—FIELD OFFICES

TABLE 125.—Number, and amounts, of cases pending in field divisions, by class of tax and amounts involved

Class of tax	Pending June 30, 1947		Filed and reopened, fiscal year 1948		Closed, fiscal year 1948		Pending June 30, 1948	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income and profits	4,569	\$325,864,195	4,208	\$217,961,953	3,393	\$108,894,410	5,384	\$434,931,738
Estate and gift	503	134,622,919	353	45,656,126	379	83,522,220	477	96,762,825
Total	5,072	460,487,114	4,561	263,618,079	3,772	192,416,630	5,861	531,694,563

TABLE 126.—Disposition of cases by The Tax Court of the United States during the fiscal year 1948

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Default.....	458	\$2,690,142	\$703,512	\$2,689,721	\$16,464	\$3,376,769	99.5
Decision on merits.....	842	33,933,042	3,300,873	15,136,068	962,013	17,475,628	46.9
Agreed settlement.....	2,472	144,769,698	7,023,263	48,757,105	.....	57,314,787	37.8
Total.....	3,772	181,388,882	11,027,748	66,583,494	978,477	78,167,184	49.6

CIVIL DIVISION

TABLE 127.—Cases received and disposed of during the fiscal year 1948¹

	Number
Pending July 1, 1947:	
In court (exclusive of lien cases).....	1,353
Not pending in court (exclusive of lien cases).....	126
Cases in court involving liens.....	421
Cases not in court involving liens.....	44
Total.....	1,944
Received during the year:	
Suits by taxpayers.....	492
Suits involving liens.....	624
Cases for suit by the United States.....	150
Lien cases not in court.....	278
Total.....	1,544
Total to be disposed of.....	3,488
Closed during the year:	
Cases (exclusive of lien cases).....	548
Cases involving liens.....	736
Total.....	1,284
Pending June 30, 1948.....	2,204
	<i>Amount</i>
Pending July 1, 1947.....	\$83,164,409.12
Received during fiscal year.....	21,135,957.50
Total.....	104,300,366.62
Closed during fiscal year.....	11,349,541.46
Pending June 30, 1948.....	92,950,825.16

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

TABLE 128.—Results obtained in cases closed during the fiscal year 1948¹

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers.....	431	\$8,804,954.88	.....	\$3,121,590.49
Suits and claims by the United States.....	117	2,454,586.58	\$476,717.53	.....
Total.....	548	11,349,541.46	476,717.53	3,121,590.49

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

TABLE 129.—Results obtained in lien cases closed during the fiscal year 1948¹

	Number of cases	Amount collected
Lien cases pending in court.....	463	\$47,993.30
Lien cases not pending in court.....	273	1,208,801.96
Total.....	736	1,256,795.25

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

TABLE 130.—Civil cases pending at the beginning and end of the fiscal year 1948¹

	Pending July 1, 1947	Pending June 30, 1948
For suit by the United States.....	126	148
Pending in district courts.....	1,121	1,197
Involving liens.....	465	631
Pending in circuit courts of appeals.....	44	47
Pending in Court of Claims.....	131	134
Pending in Supreme Court.....	2	.....
Pending payment of judgment claims.....	55	47
State courts and miscellaneous.....	.....	.....
Total.....	1,944	2,204

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

TABLE 131.—Number of Civil Division cases tried by the Department of Justice and number decided by the courts during the fiscal year 1948

Courts	Cases tried	Cases decided			Total
		For the Government	Against Government	Partly for and partly against Government	
District courts.....	119	95	81	4	180
Circuit courts of appeals.....	39	37	27	.....	64
Court of Claims.....	6	9	13	.....	22
Supreme Court.....	2	2	.....	.....	2
Total.....	157	143	121	4	268

CLAIMS DIVISION

TABLE 132.—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 to 1948, inclusive

	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948
Pending beginning of fiscal year.....	52	83	93	103	79	60	54	39	28	13
Filed during year.....	197	120	103	38	22	5	.....	2	.....	.....
Total.....	169	203	196	141	92	65	54	41	28	13
Closed:										
By dismissal.....	76	89	61	20	1	1	.....	.....	.....	.....
By agreed settlement.....	.....	9	8	22	16	3	3	12	8	.....
By decision on merits.....	.....	12	24	29	15	7	12	1	7	3
Total.....	76	119	93	71	32	11	15	13	15	3

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. 519, Revenue Act of 1942).

TABLE 133.—Number, and amounts, of cases shown in table 132 for the fiscal year 1948 only, by class of tax and amounts involved

Class of tax	Pending June 30, 1947		Filed during fiscal year 1948		Closed during fiscal year 1948		Pending June 30, 1948	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Processing.....	13	\$9,037,144			3	\$247,520	10	\$8,789,624

TABLE 134.—Status of processing tax cases pending before The Tax Court of the United States, including those appealed to appellate courts, June 30, 1948

	Number
On reserve calendar.....	5
Tried by The Tax Court of the United States:	
Awaiting decision.....	2
In circuit courts of appeals:	
Awaiting decision.....	1
Awaiting expiration of appeal period.....	2
Total.....	10

TABLE 135.—Results obtained in processing tax cases closed before The Tax Court of the United States, including those appealed to appellate courts, fiscal year 1948

Character of closing	Number of cases	Amount of claims in dispute	Amount of claims recovered by taxpayers	Percentage of claims recovered by taxpayers
Decision on merits.....	3	\$247,520	\$1,008	0.004
Total.....	3	247,520	1,008	.004

TABLE 136.—Civil cases received and disposed of by Processing Tax Section, Claims Division, and number decided by courts during the fiscal year 1948

	Not in suit	District courts	Circuit courts of appeals	Court of Claims	Supreme Court	Total
Pending beginning of fiscal year.....		60	3	2		65
Received during fiscal year.....						
Total.....		60	3	2		65
Disposed of during fiscal year.....		34	3			37
Pending end of fiscal year.....		26		2		28
Cases decided—						
For Government.....			1			1
Partly for and partly against Government.....				1		1
Total.....			1	1		2

TABLE 137.—Civil cases received and disposed of by Processing Tax Section, Claims Division, during the fiscal year 1948, by number of cases and amounts involved

	Number of cases	Amount involved
Pending beginning of fiscal year.....	65	\$2,594,684.98
Received during fiscal year.....		
Total.....	65	2,594,684.98
Disposed of during fiscal year.....	37	958,077.24
Pending end of fiscal year.....	28	1,636,607.74

TABLE 138.—Cases received and disposed of by Reorganization Section, Claims Division, during fiscal year 1948

Pending beginning of fiscal year.....	492
Received during fiscal year.....	738
Total.....	1,230
Disposed of during fiscal year.....	565
Pending end of fiscal year.....	665

TABLE 139.—Results obtained in cases closed in Reorganization Section, Claims Division, during fiscal year 1948

Character of closing	Number of cases	Amount involved	Amount collected
Payment.....	185	\$5,520,012.10	\$5,193,392.77
Uncollectible.....	9	40,148.73	
Ablatement.....	5	51,769.79	
Transferred from section.....	255	5,925,378.33	
No tax due.....	91		
Other.....	20	312,360.66	
Total.....	565	11,849,669.51	5,193,392.77

TABLE 140.—Liability involved in cases of Reorganization Section, Claims Division, pending June 30, 1948

Taxes.....	\$96,614,015.74
Interest.....	9,998,216.37
Penalties.....	2,637,928.56
Total.....	109,250,160.67

TABLE 141.—Cases received and disposed of by Bankruptcy and Receivership Section, Claims Division, during the fiscal year 1948

Pending beginning of fiscal year	1,567
Received during fiscal year	2,802
Total	4,369
Disposed of during fiscal year	1,360
Pending end of fiscal year	3,009

TABLE 142.—Cases received and disposed of by Compromise Section, Claims Division, during fiscal year 1948

Pending beginning of fiscal year	2,213
Received during fiscal year	1,905
Total	4,118
Disposed of during fiscal year	1,527
Pending end of fiscal year	2,591

TABLE 143.—Liability involved in cases of Compromise Section, Claims Division, pending June 30, 1948

Taxes	\$47,389,013.96
Interest assessed	2,923,016.34
Interest accrued	592,316.20
Penalties	6,264,975.72
Lien fees	222.95
Total	57,169,545.17

TABLE 144.—Results obtained in cases closed in Compromise Section, Claims Division, fiscal year 1948

Character of closing	Number of cases	Amount involved	Amount collected
Payment	1,091	\$7,284,992.24	\$4,588,446.51
Compromise	118	2,031,623.79	631,372.12
Abatement	34	45,213.55	
Uncollectible	242	747,585.37	
Barred by limitations	2	996.90	
Transferred from section	13	30,904.88	
Other	27	37,016.30	
Total	1,527	10,178,333.03	5,219,818.63

MISCELLANEOUS STATISTICS

TABLE 145.—Moneys paid to collectors as proceeds of In rem actions, judgments recovered in civil suits, fines and penalties imposed in criminal actions, and costs, as reported by clerks of United States courts (Form 158), year ended June 30, 1948

Districts	In rem cases proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama	\$450.87		\$26,575.00		\$379.35	\$27,405.22
Arizona			6,950.00			6,950.00
Arkansas			1,550.00			1,550.00
First California			120,222.16	451.28		120,673.44
Sixth California	6,757.30	\$80.00	\$1,854.80	\$76.88	10.00	88,778.18
Colorado			1,000.00	.60	108.48	1,109.08
Connecticut		170.00	4,060.00			4,230.00
Delaware						
Florida	249.30		20,260.00		250.00	20,749.30
Georgia	1,700.00	2,700.00	51,233.57		253.41	55,886.98
Hawaii	1,003.00		29,100.80			30,103.00
Idaho						
First Illinois			8,618.00		588.34	9,206.34
Eighth Illinois		44.45	1,815.00		30.03	1,889.48
Indiana			3,725.00		50.22	3,775.22
Iowa		14,000.00	29,500.00		810.09	44,310.09
Kansas	557.63		9,069.28		336.33	9,963.24
Kentucky			7,705.00		252.50	7,957.50
Louisiana	5,000.00		37,350.00		224.80	42,574.80
Maine						
Maryland			94,638.00		1,782.46	96,420.46
Massachusetts	551.81		14,550.00			15,101.81
Michigan			76,449.63			76,449.63
Minnesota			17,025.00		52.30	17,077.30
Mississippi	2,010.62	877.40	21,993.36		6.28	24,887.66
First Missouri			25,150.00		400.00	25,550.00
Sixth Missouri			19,275.00		337.20	19,612.20
Montana			1,278.60		7.15	1,285.75
Nebraska			41,550.00		538.06	42,088.06
Nevada						
New Hampshire						
First New Jersey			13,830.00			13,830.00
Fifth New Jersey		25.00	16,537.80			16,562.80
New Mexico			2,201.00			2,201.00
First New York			33,375.00			33,375.00
Second New York	75.00		135,040.00		20.80	135,136.80
Third New York	50.00		75,700.00		263.26	76,033.26
Fourteenth New York			1,075.00			1,075.00
Twenty-first New York			10,786.00		5.40	10,801.40
Twenty-eighth New York		10.00	13,750.00		78.45	13,828.45
North Carolina	700.60	697.60	91,313.17		625.65	93,335.82
North Dakota						
First Ohio			45,250.00		10.00	45,260.00
Tenth Ohio			803.25		51.75	855.00
Eleventh Ohio					20.00	20.00
Eighteenth Ohio			6,474.30		204.83	6,679.13
Oklahoma	1,058.60		14,185.00		283.20	15,526.80
Oregon			12,511.00			12,511.00
First Pennsylvania			2,835.00		7.06	2,842.06
Twelfth Pennsylvania			800.00			800.00
Twenty-third Pennsylvania			10,964.56		560.94	11,525.50
Rhode Island						
South Carolina	402.08		7,528.34			7,930.42
South Dakota			5,500.00			5,500.00
Tennessee	1,005.60		25,067.87		410.42	26,483.20
First Texas			4,023.60			4,023.60
Second Texas			58,927.00			58,927.00
Utah						
Vermont						
Virginia			101,320.50		278.47	101,598.97
Washington			14,610.00		123.62	14,733.62
West Virginia			72,825.00			72,825.00
Wisconsin			5,200.00			5,200.00
Wyoming			75.80			75.00
Total	21,571.21	18,603.85	1,534,994.90	77.48	9,842.13	1,585,089.66

TABLE 146.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1948

A. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE 1

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephona	Supplies and equipment	Miscellaneous	Total
Alabama.....	\$884,469.18	\$30,217.03	\$8,466.26	\$8.19	\$3,003.67	\$6,295.41	\$4,799.26	\$937,258.90
Arizona.....	352,755.18	13,354.48		31.86	1,877.10	1,773.85	1,228.63	371,021.10
Arkansas.....	581,848.44	38,911.50		13.96	2,586.58	6,527.26	3,614.15	633,581.89
California:								
First District.....	2,753,163.57	49,500.65	25,189.50	30.45	20,928.11	22,389.89	14,048.43	2,885,340.60
Sixth District.....	3,525,713.18	41,724.10	82,342.93	17.22	23,331.32	30,099.10	17,047.81	3,720,275.66
Colorado.....	732,862.57	14,020.75	3,837.50	20.44	4,871.45	3,603.65	4,900.31	764,116.67
Connecticut.....	1,327,968.91	11,120.96	108,451.00	.80	5,511.26	6,996.56	3,414.38	1,458,462.87
Delaware.....	219,573.83	2,769.52		5.29	337.15	1,788.60	603.42	225,077.81
Florida.....	1,179,650.28	41,128.60	10,102.88	29.35	4,315.13	11,967.89	8,955.79	1,256,149.57
Georgia.....	1,026,365.93	37,776.61	17,640.00	27.96	4,559.53	8,661.04	2,772.59	1,097,803.96
Hawaii.....	498,074.17	3,115.70	825.00	4.07	2,156.59	855.61	3,046.84	508,077.98
Idaho.....	329,376.22	9,745.47	434.50	13.23	1,705.30	2,181.50	1,941.88	345,398.10
Illinois:								
First District.....	3,873,450.10	15,935.00	49,070.44	9.94	28,597.75	25,965.03	33,710.34	4,026,788.60
Eighth District.....	1,630,268.01	46,427.49	49,585.50	6.95	7,009.67	4,993.19	4,273.15	1,742,853.96
Indiana.....	2,007,030.44	40,604.54	9,367.67	19.86	8,196.11	13,513.19	10,305.89	2,089,037.70
Iowa.....	1,516,249.45	44,284.48	14,899.95	16.19	5,393.09	6,715.16	2,466.06	1,590,024.38
Kansas.....	1,112,177.23	56,040.22	26,272.81	5.54	3,529.96	5,639.46	5,157.83	1,208,823.05
Kentucky.....	1,064,879.87	40,519.12		15.35	5,280.16	10,589.40	3,984.75	1,125,260.15
Louisiana.....	959,339.19	21,830.39	16,197.26	11.23	3,755.86	6,683.75	4,733.01	1,014,550.69
Maine.....	673,582.80	23,698.61	4,270.00	13.03	3,642.12	5,547.97	2,500.52	613,255.05
Maryland.....	2,172,041.15	11,827.17	49,816.25	16.42	13,181.66	16,592.66	12,932.49	2,276,407.80
Massachusetts.....	2,819,604.80	21,302.07	136,691.74	5.50	14,810.45	17,085.37	17,542.28	3,027,042.21
Michigan.....	3,356,338.90	52,530.47	52,364.59	25.66	14,514.21	16,123.49	16,719.61	3,508,617.13
Minnesota.....	1,665,544.80	41,970.81	.53	6.926.24	11,956.95	4,332.59	1,730,731.92	1,730,731.92
Mississippi.....	558,398.27	27,244.97	3,377.50	13.52	2,394.28	2,989.06	2,583.58	597,001.18
Missouri:								
First District.....	1,282,118.84	23,287.14	8,814.85	3.05	4,067.07	11,505.58	3,634.71	1,333,431.24
Sixth District.....	904,034.47	27,700.82	5,397.50	11.94	2,975.64	7,167.37	2,223.66	949,511.40
Montana.....	403,420.06	19,362.68	338.15	20.03	2,118.08	3,292.14	2,225.27	430,776.41
Nebaska.....	817,773.52	29,856.76	37,621.47	11.17	3,449.85	3,456.38	6,761.02	898,930.17
Nevada.....	156,760.92	4,131.34	583.32		526.70	448.95	452.66	162,903.91
New Hampshire.....	358,918.09	6,936.99	11,677.50		1,832.12	3,339.40	1,435.58	384,139.68
New Jersey:								
First District.....	809,273.13	10,370.74	54,879.96		1,553.19	9,250.70	4,019.98	889,347.70
Fifth District.....	2,260,250.78	12,796.59	85,370.30	1.75	13,420.95	16,055.93	13,226.35	2,401,122.65
New Mexico.....	266,379.10	12,625.77	938.26	27.25	587.96	1,694.93	939.29	283,192.56
New York:								
First District.....	2,893,554.12	3,669.53	253,213.88	1.51	17,098.00	14,740.67	8,114.43	3,190,392.14
Second District.....	1,271,221.83	117.17	39,868.87	4.49	13,358.81	5,046.08	4,870.83	1,334,486.08
Third District.....	1,795,226.55	177.96	48,353.92	29.76	14,737.93	11,057.81	14,119.92	1,883,703.85
Fourteenth District.....	1,906,012.99	14,448.12	18,604.96	9.36	10,899.16	22,442.92	7,448.95	1,979,866.46
Twenty-first District.....	888,885.93	14,711.99	15,767.00	8.16	2,219.79	5,665.60	2,454.45	929,712.92
Twenty-eighth District.....	1,319,331.46	13,966.61	4,026.00	3.03	3,973.73	4,114.70	2,664.42	1,348,084.95
North Carolina.....	1,103,958.96	38,737.51	60,868.80	27.54	3,772.37	15,111.20	8,052.15	1,230,528.63
North Dakota.....	350,792.93	13,698.31		.72	1,051.70	1,348.17	1,428.04	368,319.87
Ohio:								
First District.....	1,040,270.67	7,871.46	9,190.75	14.09	2,230.79	5,165.22	6,197.60	1,070,940.48
Tenth District.....	671,250.55	9,556.97	10,413.37		3,700.65	3,557.74	2,231.84	700,711.12
Eleventh District.....	676,040.75	13,899.69	2,875.00	2.50	3,279.47	5,797.40	2,390.53	704,265.34
Eighteenth District.....	2,008,596.72	21,309.39	192,462.00	12.50	11,945.71	21,517.48	48,528.93	2,304,372.73
Oklahoma.....	987,779.61	47,496.24	25,501.30	34.27	6,064.37	7,018.33	4,385.84	1,078,299.96
Oregon.....	903,517.12	20,774.61	18,983.22	16.97	4,403.37	10,265.46	3,882.11	961,872.88
Pennsylvania:								
First District.....	2,845,978.76	20,497.14	90,812.85	1.98	14,438.28	20,292.14	11,383.89	3,003,405.04
Twelfth District.....	841,855.11	10,146.44	9,058.50		1,685.40	8,280.89	1,837.80	870,864.14
Twenty-third District.....	1,819,771.69	18,588.12	29,243.02	.81	2,471.83	16,435.00	11,410.89	1,897,921.36
Rhode Island.....	545,045.26	1,930.69	72,866.77		2,886.16	7,977.57	5,056.27	635,765.72
South Carolina.....	544,872.66	23,926.03	4,240.00	1.58	2,329.34	3,717.08	1,314.68	580,401.37
South Dakota.....	386,689.62	20,740.26	3,350.00	5.40	1,642.67	3,578.80	1,007.51	416,914.26
Tennessee.....	988,667.06	29,231.68		14.98	3,398.93	7,371.85	3,474.09	1,032,158.64
Texas:								
First District.....	1,660,446.04	42,912.82	36,758.15	39.41	7,702.38	7,258.42	4,090.81	1,759,208.03
Second District.....	1,582,436.08	50,821.28	45,418.78	23.70	10,182.48	9,256.22	4,150.28	1,702,288.82
Utah.....	346,906.21	6,243.53		3.34	1,050.61	1,356.64	1,372.36	357,031.69
Vermont.....	235,462.66	8,754.37	6,023.00		2,690.21	1,755.91	2,173.38	256,859.55
Virginia.....	1,264,331.32	41,623.39	37,409.36	108.96	5,698.23	6,069.39	10,495.16	1,365,735.80
Washington.....	1,617,435.20	26,281.52	124,541.28	272.83	10,057.21	12,392.56	11,822.27	1,802,752.87
West Virginia.....	762,372.37	21,318.81	1,320.00	19.90	3,371.92	4,657.58	4,223.76	797,284.34
Wisconsin.....	1,944,283.19	49,078.29	28,166.63	4.54	7,573.99	12,773.64	7,464.81	2,049,945.09
Wyoming.....	187,838.63	10,645.96	660.00	11.87	985.87	3,564.74	973.33	204,630.40
Total.....	79,370,479.30	1,488,635.43	2,061,201.70	1,111.93	399,720.82	562,354.15	421,555.65	84,306,058.78

1 From the appropriation "Collecting the Internal Revenue, 1948."

TABLE 146.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1948—Continued

B. DISBURSEMENTS FOR INTERNAL REVENUE AGENTS¹

District	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	\$417,291.54	\$14,661.10		\$15.98	\$389.24	\$1,047.68	\$1,403.34	\$435,308.88
Baltimore	1,255,004.73	19,867.03	\$54,423.93	.87	4,583.70	2,542.49	1,125.18	1,328,547.93
Birmingham	231,312.19	8,479.34	7,055.73	.80	735.57	658.74	1,113.55	249,355.92
Boston	1,492,348.86	18,325.03	38,976.41	.58	4,992.16	3,284.66	4,171.65	1,562,099.35
Brooklyn	1,000,766.13	7,621.70	33,790.68		4,133.92	1,574.70	1,423.38	1,049,695.51
Chicago	833,353.37	14,972.33	29,181.70	2.40	3,020.23	2,256.28	2,344.36	885,130.67
Cincinnati	2,436,233.35	12,072.78	154,533.50	4.10	10,523.52	6,843.76	13,028.55	2,633,239.56
Cleveland	658,260.58	17,949.09	40,473.62	1.19	1,936.05	2,482.10	1,755.35	702,857.98
Columbia	1,253,233.03	17,434.22	91,330.71	462.25	5,072.95	6,992.59	6,713.14	1,381,233.92
Dallas	163,887.49	5,196.12	7,823.86	2.58	929.40	830.70	1,000.89	179,671.04
Denver	1,504,447.31	77,651.18	61,899.76	17.50	3,639.40	3,252.68	3,338.62	1,654,296.35
Detroit	387,957.31	7,960.40	5,298.30	5.80	1,496.12	1,396.84	1,454.21	415,563.98
Greensboro	1,653,915.84	19,416.47	70,047.73	2.61	5,137.32	2,983.83	4,671.55	1,658,224.75
Honolulu	474,608.94	23,624.34		3.88	1,738.38	3,446.37	1,663.92	505,110.83
Huntington	170,410.00	6,906.49	7,508.50		351.78	625.89	341.31	185,143.98
Indianapolis	272,943.40	5,174.73	2,183.67		649.14	1,291.31	943.61	233,186.56
Jacksonville	575,070.36	16,743.57	33,279.67		2,695.21	3,303.19	2,213.63	633,305.73
Los Angeles	669,434.81	19,136.10	27,225.00	5.98	2,257.56	2,807.14	2,127.30	622,993.89
Louisville	1,599,905.69	15,255.97	74,834.65	4.58	7,697.72	6,940.67	2,883.19	1,797,523.41
Milwaukee	314,882.28	9,651.07	13,384.57	.68	1,069.93	1,065.96	553.00	340,607.29
Nashville	602,259.59	10,486.51	28,896.09		2,729.00	3,465.39	2,367.51	647,197.39
Newark	387,651.14	11,413.70	19,054.20		901.99	1,512.92	693.35	421,232.30
New Haven	1,489,783.74	10,429.91	20,838.29		9,262.59	4,419.57	2,539.44	1,537,273.54
New Orleans	887,927.11	7,546.45	52,512.17		4,116.20	2,921.61	3,289.65	958,293.19
New York	548,922.55	25,537.86	25,047.48	28.47	2,643.58	2,266.37	2,737.88	606,436.17
Second Division	2,883,943.49	6,290.25	18,870.84	1.94	5,677.54	6,688.39	11,026.42	2,932,493.87
Upper Division	2,743,087.00	5,868.65	20,037.08	16.68	8,687.49	9,604.37	19,633.53	2,809,734.80
Oklahoma City	458,294.94	18,915.64	21,506.75	3.43	1,397.55	1,746.66	1,065.63	501,930.60
Omaha	558,245.94	23,048.21	26,891.88	3.97	2,014.22	2,285.09	2,080.86	614,570.15
Philadelphia	1,733,153.19	41,413.52	137,936.75	1.48	6,700.06	4,408.41	2,176.32	1,925,738.73
Pittsburgh	929,830.51	12,238.47	40,939.25	1.12	1,472.44	4,183.19	814.95	989,454.93
Richmond	379,821.45	17,217.04	4,208.77	2.05	2,029.56	2,213.45	1,371.13	406,863.45
Salt Lake	264,676.06	13,360.77	9,718.83	14.90	1,528.61	1,827.93	941.09	292,068.19
San Francisco	1,125,865.04	23,719.04	71,723.14	2.33	5,212.34	9,306.94	2,071.59	1,237,900.42
Seattle	637,025.02	21,270.42	21,624.44	2.36	3,256.62	3,212.85	1,723.86	688,116.57
Springfield	937,108.98	14,532.13	9,166.63	.78	1,186.97	1,023.47	1,023.47	314,515.43
St. Louis	633,930.15	25,066.55	25,964.35	.88	2,033.65	3,022.61	3,943.64	693,931.83
St. Paul	372,065.01	24,490.24	12,997.16	6.39	960.98	1,969.85	1,708.32	414,228.65
Total	34,965,873.20	660,806.12	1,363,449.05	622.68	127,609.36	124,605.03	117,111.47	37,360,076.91

¹ From the appropriation "Collecting the Internal Revenue, 1948."

C. DISBURSEMENTS FOR DISTRICT SUPERVISORS' OFFICES¹

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	\$861,425.63	\$17,781.80	\$37,308.29	\$17.30	\$3,340.65	\$3,259.36	\$34,704.08	\$957,837.11
New York	1,188,237.37	25,807.89	65,793.14	11.60	5,814.05	7,008.74	69,356.91	1,362,029.70
Philadelphia	1,286,375.59	40,302.95	9,258.67	15.04	3,570.76	4,201.61	33,553.22	1,377,777.84
Newark	620,273.60	9,898.42	33,634.13	5.42	2,445.11	2,780.68	15,709.82	686,747.15
Baltimore	1,359,699.29	72,231.85	6,073.02	139.55	6,274.79	6,577.96	67,455.10	1,518,451.69
Atlanta	761,545.56	46,665.13	19,824.77	109.99	3,702.21	12,343.81	95,660.49	939,851.96
Louisville	1,659,839.06	44,270.19	6,819.47	30.77	2,886.35	5,568.30	39,312.85	1,758,226.89
Detroit	817,198.50	35,768.96	30,327.52	65.70	3,921.55	3,396.80	42,922.81	933,591.84
Chicago	1,785,383.45	61,217.60	12,789.05	145.98	3,326.15	6,649.52	59,185.94	1,928,657.76
New Orleans	750,570.94	53,540.81	6,066.68	92.76	3,618.05	3,261.95	46,522.36	863,673.55
Kansas City	747,882.29	58,023.08	9,137.09	60.14	3,652.11	6,234.87	52,316.13	877,345.71
St. Paul	509,826.91	34,725.14	20,428.92	50.25	1,912.28	4,298.83	38,819.61	610,096.84
Denver	219,636.57	15,692.01	9,969.16	21.00	1,140.61	6,413.04	13,409.47	269,281.86
San Francisco	1,372,069.86	58,674.77	10,881.34	31.80	4,953.41	22,445.15	46,834.54	1,515,780.87
Seattle	338,041.85	22,806.47	803.00	37.47	2,488.08	8,938.35	20,557.13	391,672.35
Total	14,275,966.47	606,807.16	281,159.26	814.87	53,046.16	103,378.97	676,300.36	15,991,473.25

D. DISBURSEMENTS FOR TECHNICAL STAFF, FIELD DIVISIONS¹

Division	Salaries of technical staff field employees	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlantic	\$184,747.73	\$856.95	\$11,733.80	\$0.36	\$1,796.47	\$1,296.22	\$328.69	\$200,760.22
Central	300,100.24	2,529.20	51,477.49	1.30	2,768.64	2,807.40	2,753.48	362,437.66
Chicago	270,371.78	1,553.37	77,945.50	3.74	2,912.42	2,479.07	4,624.70	359,895.58
Eastern	339,186.29	1,397.66	72,638.80	4.94	3,561.18	3,490.70	1,896.82	422,156.39
New England	131,732.67	1,868.20	3,190.00	6.35	1,208.71	2,252.96	1,034.37	141,282.36
New York	435,867.15	309.80	122,603.69	4.08	3,757.31	4,549.22	4,429.92	571,531.17
Pacific	297,258.85	2,610.43	39,521.46	7.35	3,342.63	4,934.19	1,901.09	349,576.00
Southern	146,755.18	4,346.51	23,134.09	17.84	2,526.64	1,319.08	2,003.99	180,192.43
Southwestern	246,692.58	1,975.52	44,237.21	25.21	3,281.56	2,987.71	2,437.45	301,607.24
Western	176,181.01	1,930.43	22,514.14	2.76	1,671.00	1,746.43	1,929.18	206,264.95
Total	2,528,893.43	19,368.17	469,296.09	77.93	26,836.56	27,822.98	23,338.79	3,065,634.00

¹ From the appropriation "Collecting the Internal Revenue, 1948."

TABLE 146.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1948—Continued

E. DISBURSEMENTS FOR CHIEF COUNSEL, FIELD DIVISIONS¹

Division	Salaries of Chief Counsel, field employees	Travel expenses	Rent	Telegraph	Telephone	Miscellaneous	Total
Atlantic.....	\$71,736.56	\$472.30					
Central.....	128,578.29	2,039.50				\$13.00	\$72,208.86
Chicago.....	305,138.25	4,254.12	\$5,725.00	\$3.35	\$823.35	1,338.87	130,630.79
Eastern.....	184,992.10	2,450.90					317,282.94
New England.....	53,905.19	278.35					187,443.00
New York.....	439,082.03	2,141.97	11,376.26	6.46	236.01		54,419.46
Pacific.....	268,013.07	5,017.08			2,517.13	752.57	456,476.42
Southern.....	120,893.29	3,676.01			422.09	200.88	273,653.12
Southwestern.....	113,480.59	3,710.70			111.40	1,130.62	125,811.32
Western.....	59,225.15	2,871.21					117,191.29
Total.....	1,745,644.43	26,912.14	17,101.26	9.81	4,312.71	3,435.94	1,797,416.29

¹ From the appropriation "Collecting the Internal Revenue, 1948."

F. DISBURSEMENTS FOR DEPARTMENTAL SERVICE AND FIELD FORCES OPERATING FROM WASHINGTON

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Stationery, office supplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Collecting the Internal Revenue, 1946.....	\$24,546,265.80	\$600,468.27	\$329,130.73	\$8,092.57	\$85,031.44	\$2,752,693.05	\$119,591.62	\$297,755.36	\$456,728.23	\$29,195,756.77

G. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the Internal Revenue, 1948:								
Collectors.....	\$79,370,479.30	\$1,488,635.43	\$2,061,201.70	\$1,111.93	\$399,720.62	\$562,354.15	\$421,555.65	\$84,305,058.78
Agents.....	34,905,873.20	660,806.12	1,363,449.05	622.68	127,609.36	124,605.03	117,111.47	37,660,076.91
Supervisors.....	14,275,956.47	600,807.16	281,159.26	614.87	53,046.16	103,378.97	676,300.36	15,991,473.25
Technical Staff, field force.....	2,523,893.48	19,368.17	469,296.09	77.93	26,836.56	27,822.98	23,336.79	3,095,634.00
Chief Counsel, field force.....	1,745,644.43	26,912.14	17,101.26	9.81	4,312.71		3,435.94	1,797,416.29
Departmental service and field forces operating from Washington.....	24,546,265.50	600,468.27	329,130.73	8,092.57	85,031.44	119,591.62	3,507,176.64	29,195,756.77
Total.....	157,433,122.38	3,396,997.29	4,521,338.09	10,729.79	696,556.85	987,752.75	4,748,918.65	171,745,416.00

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

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the Internal Revenue, 1947.....	\$10,380,666.37	\$436,314.76	\$506,313.16	\$4,186.47	\$143,997.38	\$947,424.87	\$618,829.29	\$13,037,732.30
Collecting the Internal Revenue, 1946.....	7,158.89	-225.23	9,537.32	14.82	190.80	106,802.07	14,272.03	137,750.70

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATION

Appropriation	Total
Refunding internal revenue collections, 1943 and prior years.....	\$2,297,542,290.76

240 REPORT OF COMMISSIONER OF INTERNAL REVENUE

TABLE 147.—Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1947 and 1948

Kind	Quantity		Value	
	1947	1948	1947	1948
Liquors:				
Distilled spirits cask stamps.....	2,354,900	1,986,800	\$1,150,393,590.00	\$870,509,890.00
Certificate of tax payment, distilled spirits for shipment in tank cars.....	7,850	2,800	(1)	(1)
Export (secs. 2878 and 2885 I. R. C.).....	46,800	44,400	4,680.00	4,440.00
Bottled-in-bond, export (blue strips).....	1,732,000	1,008,000	10,945.00	10,080.00
Bottled-in-bond, domestic (green strips).....	78,372,000	36,626,000	704,970.00	328,760.00
Container or bottle stamps (red strip).....	1,363,110.600	1,194,383,550	13,439,106.00	11,657,635.50
Rectified, class B.....	1,879,360	256,940	246,645,807.50	22,453,829.00
Rectified, Puerto Rico.....	750,000	-----	402,600.00	-----
Rectified, class A.....	15,300	4,900	(2)	(2)
Industrial alcohol transfer.....	5,600	-----	(2)	(2)
Alcohol warehousing.....	24,000	7,250	(2)	(2)
Wholesale liquor dealer's packages.....	9,600	4,000	(2)	(2)
Wine.....	31,662,900	30,953,900	61,470,963.60	60,731,630.85
Fermented malt liquor.....	56,910,580	54,704,760	713,838,000.00	702,649,000.00
Tobacco:				
Manufactured tobacco.....	1,334,916,680	1,395,676,890	37,020,957.61	37,680,815.92
Snuff.....	411,690,752	438,760,248	7,545,515.66	7,886,425.71
Cigars, large.....	143,080,400	151,872,620	51,391,816.60	49,388,342.61
Cigars, small.....	7,665,500	10,221,000	65,666.25	77,381.25
Cigarettes, class A.....	16,488,875,900	17,293,474,400	1,154,936,924.40	1,210,487,402.95
Cigarettes, class B.....	313,200	125,600	78,530.76	31,192.56
Oleomargarine:				
Domestic, colored.....	1,446,050	3,690,025	2,410,200.00	5,836,555.00
Domestic, uncolored.....	30,049,025	26,775,150	1,511,651.88	2,139,446.50
Process or renovated butter.....	40,000	285,000	1,025.00	3,125.00
Playing cards.....	54,658,100	63,381,300	7,105,553.00	8,238,569.00
Documentary.....	32,598,572	34,426,612	52,118,032.00	61,332,959.00
Stock transfer.....	4,696,072	4,938,396	22,588,511.00	22,421,728.00
Silver transfer.....	22,724	8,052	1,954,311.00	352,552.00
Narcotic.....	3,980,275	8,754,775	220,888.25	567,309.50
Order forms for opium.....	1,225,000	1,448,500	12,250.00	14,485.00
Marhuana.....	200	100	200.00	100.00
Order forms for marhuana.....	30	-----	.60	-----
National Firearms Act (sec. 2720 I. R. C.):				
Machine guns, silencers, etc.....	40	40	3,000.00	8,000.00
Certain short guns.....	600	1,150	600.00	1,160.00
Special or occupational stamps.....	1,944,090	1,997,510	834,593,031.00	660,604,009.00
Motor vehicle use tax.....	13,500	-----	33,380.00	-----
Total.....	20,053,108,200	20,765,825,668	4,360,407,507.11	3,735,387,804.35

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

TABLE 148.—Cost of printing and binding for Internal Revenue Service, fiscal years 1947 and 1948

Class of work	1947		1948	
	Quantity	Cost	Quantity	Cost
Tax return forms.....	730,923,000	\$1,539,365	650,899,000	\$1,571,188
Administrative forms.....	217,767,000	329,870	152,357,000	494,991
Instructions for tax returns.....	114,437,000	269,407	118,187,000	263,975
Reports, regulations, etc.....	1,982,940	133,648	2,062,000	157,927
Letterheads, miscellaneous binding, etc.....	44,081,000	87,710	43,255,000	81,919
Total.....	1,109,109,940	2,390,000	966,760,000	2,670,000