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ANNUAL REPORT

OF THE

COMMISSIONER OF
INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1949



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ANNUAL REPORT
OF THE
COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., January 9, 1950.

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, 1949:

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 1949 as compared with 1948:

Summary of internal revenue collections, fiscal years 1948 and 1949

| General source | Fiscal year | | Increase or decrease (-) | |
|--|-----------------------|-----------------------|--------------------------|--------------|
| | 1948 | 1949 | Amount | Percent |
| Income and profits taxes: | | | | |
| Individual: | | | | |
| Withheld by employers..... | \$11,533,576,972 | \$10,055,501,785 | -\$1,478,075,187 | -12.8 |
| Other..... | 9,404,203,727 | 7,996,320,132 | -1,407,883,595 | -15.6 |
| Total individual income taxes..... | 20,997,780,699 | 18,051,821,917 | -2,945,958,782 | -14.0 |
| Corporation: | | | | |
| Income taxes..... | 9,851,499,537 | 11,342,643,793 | 1,491,144,256 | 15.1 |
| Excess profits taxes: | | | | |
| Declared value ¹ | 17,643,249 | 16,233,475 | -1,409,774 | -8.0 |
| Revenue Act of 1940, as amended ² | 305,251,478 | 194,495,199 | -110,756,277 | -36.3 |
| Army and Navy contracts..... | 15,572 | 296,768 | 281,196 | 1,806.8 |
| Total corporation income and profits taxes..... | 10,174,409,834 | 11,553,669,234 | 1,379,259,400 | 13.6 |
| Total income and profits taxes..... | 31,172,190,533 | 29,605,491,151 | -1,566,699,382 | -5.0 |

Summary of internal revenue collections, fiscal years 1948 and 1949—Continued

| General source | Fiscal year | | Increase or decrease (-) | |
|---|-----------------------|-----------------------|--------------------------|-------------|
| | 1948 | 1949 | Amount | Percent |
| Employment taxes: | | | | |
| Old-age insurance (Federal Insurance Contributions Act)..... | 1,612,720,919 | 1,687,150,996 | 74,430,077 | 4.6 |
| Unemployment insurance (Federal Unemployment Tax Act)..... | 208,508,300 | 226,228,180 | 17,719,880 | 8.5 |
| Carriers taxes—old-age benefits (Railroad Retirement Tax Act)..... | 580,113,134 | 562,733,585 | 2,620,451 | 0.5 |
| Total employment taxes | 2,381,342,353 | 2,476,112,762 | 94,770,409 | 4.0 |
| Miscellaneous internal revenue: | | | | |
| Capital stock tax ¹ | 1,722,833 | 6,137,508 | 4,414,675 | 256.2 |
| Estate tax..... | 822,380,121 | 735,786,569 | -86,593,552 | -10.5 |
| Gift tax..... | 76,965,322 | 60,757,344 | -16,207,978 | -21.1 |
| Alcohol taxes: | | | | |
| Distilled spirits (imported, excise)..... | 109,965,295 | 121,773,303 | 11,808,008 | 10.7 |
| Distilled spirits (domestic, excise)..... | 1,326,267,594 | 1,276,180,995 | -50,086,599 | -3.8 |
| Distilled spirits rectification tax..... | 34,983,322 | 33,793,236 | -1,190,086 | -3.4 |
| Wines..... | 60,961,836 | 65,781,761 | 4,819,925 | 7.9 |
| Floor taxes, wines and liquors..... | 42,557 | 19,565 | -22,992 | -54.0 |
| Bottle or container stamps..... | 12,489,487 | 12,287,810 | -201,677 | -1.6 |
| Fermented malt liquors..... | 697,097,258 | 686,367,516 | -10,729,742 | -1.5 |
| Special or occupational taxes..... | 13,519,426 | 14,402,982 | 883,556 | 6.5 |
| Total alcohol taxes | 2,255,326,754 | 2,210,607,168 | -44,719,586 | -2.6 |
| Tobacco taxes: | | | | |
| Stamp taxes..... | 1,300,280,153 | 1,321,874,770 | 21,594,617 | 1.7 |
| Manufacturers' excise taxes..... | 79,465,936 | 72,828,043 | -6,637,893 | -8.4 |
| Retailers' excise taxes..... | 1,649,234,053 | 1,771,532,723 | 122,298,670 | 7.4 |
| Other taxes (communications, transportation, admissions, oleomargarine, etc., and repealed taxes not listed above)..... | 469,922,738 | 449,210,737 | -20,711,951 | -4.4 |
| Total miscellaneous internal revenue | 1,655,711,499 | 1,752,792,194 | 97,080,695 | 5.9 |
| Total miscellaneous internal revenue | 8,311,009,410 | 8,381,521,106 | 70,511,696 | 0.8 |
| Grand total | 41,964,542,295 | 40,463,125,019 | -1,401,417,276 | -3.3 |

¹ Repealed for tax years ending after June 30, 1946.
² Repealed for tax years beginning after Dec. 31, 1945.
³ Repealed for tax years ending after June 30, 1945.

REFUNDS AND REPAYMENTS

During the year refunds of tax collections, together with interest, in total amount of \$2,902,742,898, were made from the appropriation "Refunding internal revenue collections, 1949 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 1949 as compared with the fiscal year 1948:

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1948 and 1949

| Class of tax | Number of claims | | Amount refunded or paid | | Interest allowed (included in amount refunded) | |
|---|-------------------|-------------------|-------------------------|----------------------|--|-------------------|
| | 1948 | 1949 | 1948 | 1949 | 1948 | 1949 |
| Refunds of internal revenue collections: | | | | | | |
| Income and profits taxes: | | | | | | |
| Individual..... | 31,862,485 | 38,532,744 | \$1,703,802,201 | \$2,408,761,223 | \$22,037,370 | \$31,695,975 |
| Corporate..... | 76,012 | 78,919 | 528,953,206 | 413,774,591 | 32,150,702 | 51,844,756 |
| Total income and profits taxes | 31,938,497 | 38,611,663 | 2,232,755,407 | 2,822,535,814 | 54,188,072 | 83,540,732 |

Number of claims paid and the amount of refunds, payments and repayments, including interest, during the fiscal years 1948 and 1949—Continued

| Class of tax | Number of claims | | Amount refunded or paid | | Interest allowed (included in amount refunded) | |
|--|-------------------|-------------------|-------------------------|----------------------|--|-------------------|
| | 1948 | 1949 | 1948 | 1949 | 1948 | 1949 |
| Employment taxes: | | | | | | |
| Old-age insurance (Federal Insurance Contributions Act)..... | 198,846 | 406,744 | 5,973,015 | 7,856,778 | 287,967 | 139,602 |
| Unemployment insurance (Federal Unemployment Tax Act)..... | 11,604 | 13,126 | 2,511,236 | 2,816,346 | 98,006 | 146,380 |
| Carriers taxes—old-age benefits (Railroad Retirement Tax Act)..... | 305 | 412 | 30,685 | 570,210 | 4,722 | 104,571 |
| Total employment taxes | 210,755 | 420,282 | 7,614,936 | 11,243,334 | 340,695 | 390,553 |
| Miscellaneous internal revenue: | | | | | | |
| Capital stock tax..... | 136 | 47 | 128,040 | 31,692 | 26,119 | 4,999 |
| Estate tax..... | 1,910 | 2,384 | 10,014,297 | 17,741,471 | 1,568,292 | 1,949,567 |
| Gift tax..... | 327 | 448 | 628,930 | 1,136,224 | 91,676 | 136,080 |
| Alcohol taxes..... | 12,915 | 17,837 | 38,230,397 | 42,603,763 | 27,503 | 17,267 |
| Tobacco taxes..... | 27 | 18 | 1,344 | 961 | 30 | 32 |
| Manufacturers' and retailers' excise taxes..... | 1,148 | 1,487 | 1,350,111 | 1,422,438 | 164,688 | 193,360 |
| Other taxes..... | 5,408 | 4,815 | 2,938,769 | 2,691,086 | 75,677 | 95,061 |
| Total miscellaneous internal revenue | 21,871 | 27,015 | 53,291,888 | 65,527,635 | 1,953,985 | 2,396,365 |
| Processing and related taxes | 21 | 12 | 82,108 | 71,687 | 32,183 | 7,885 |
| Total refunds of internal revenue collections | 32,171,144 | 39,198,973 | 2,293,744,339 | 2,899,378,470 | 56,514,935 | 86,335,535 |
| Repayments (not refunds of taxes erroneously collected): | | | | | | |
| Redemption of stamps: | | | | | | |
| Alcohol tax..... | 2,933 | 2,318 | 471,826 | 349,420 | 17 | 25 |
| Miscellaneous taxes: | | | | | | |
| Narcotics..... | 58 | 61 | 1,116 | 3,300 | | 8 |
| Silver..... | 3 | 1 | 3,453 | 76 | 99 | |
| Tobacco..... | 2,070 | 2,195 | 2,950,892 | 2,770,742 | | |
| Other miscellaneous stamps..... | 3,215 | 3,561 | 367,918 | 238,439 | 15,873 | 11,317 |
| Total miscellaneous stamps | 5,346 | 5,818 | 3,328,379 | 3,012,557 | 15,972 | 11,325 |
| Total stamp redemptions | 8,279 | 8,136 | 3,795,205 | 3,361,978 | 16,989 | 11,350 |
| Drawbacks: | | | | | | |
| Alcohol..... | 5 | | 1,766 | | | |
| Tobacco..... | 2 | 9 | 991 | 2,451 | | |
| Total drawbacks | 7 | 9 | 2,747 | 2,451 | | |
| Total refunds and repayments of internal revenue | 32,179,430 | 39,117,118 | 2,297,542,291 | 2,902,742,898 | 56,530,924 | 86,346,884 |

NOTE.—There was also refunded during the fiscal year 1949 the amount of \$16,610, with no interest, from Puerto Rico trust fund collections, covering 46 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, 1949, additional assessments against all classes of taxpayers aggregated \$1,891,679,000. This represents a decrease of \$5,336,000, or 0.3 percent, as compared with \$1,897,015,000 additional assessments made during the preceding fiscal year. Of the 1949 total of additional assessments, \$1,698,284,000, or 89.8 percent, represents additional income and profits taxes. This amount is 0.7 percent more than the \$1,686,841,000 additional assessments of income and profits taxes made during the 1948 fiscal year. A comparison of the additional assessments made during the fiscal year ended June 30, 1949, with that of the fiscal year ended June 30, 1948, for the four general classes of tax is shown below:

Additional assessments, fiscal years 1948 and 1949

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

[Money figures in thousands of dollars]

| General class of tax | Fiscal year | | Increase or decrease (-) | |
|-----------------------------|-------------|-----------|--------------------------|---------|
| | 1948 | 1949 | Amount | Percent |
| Income and profits tax..... | 1,686,841 | 1,698,284 | 11,443 | 0.7 |
| Employment taxes..... | 25,415 | 29,398 | 3,983 | 15.7 |
| Alcohol taxes..... | 1,633 | 2,070 | 437 | 26.8 |
| Other taxes..... | 183,126 | 161,927 | -21,199 | -11.6 |
| Total..... | 1,897,015 | 1,891,679 | -5,336 | -0.3 |

During the fiscal year deputy collectors of internal revenue collected \$346,509,480 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, 1949, there were in the field and departmental service of the Bureau 12,721 appointments and 12,598 separations. Included in the number of separations are 30 employees who were granted military furloughs, 445 retirements, of which 88 were on account of disability, and 18 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 1948, and the distribution at the close of the fiscal year 1949, are compared in the following table:

Summary of personnel, Bureau of Internal Revenue, June 30, 1948, as compared with June 30, 1949

| Branch of service | Number on payroll as of— | | Increase or decrease (-) |
|--|--------------------------|---------------|--------------------------|
| | June 30, 1948 | June 30, 1949 | |
| Departmental service..... | 4,662 | 4,554 | -108 |
| Field service: | | | |
| Offices of collectors of internal revenue..... | 20,692 | 29,908 | -784 |
| Supervisors of accounts and collections..... | 71 | 86 | 15 |
| Internal revenue agents' forces: | | | |
| Income, profits, estate, and gift taxes..... | 8,398 | 9,177 | 779 |
| Miscellaneous and sales taxes..... | 80 | 86 | 6 |
| Alcohol Tax Unit: | | | |
| Offices of district supervisors..... | 4,054 | 4,058 | 4 |
| Field inspection force..... | 14 | 15 | 1 |
| Intelligence Unit..... | 1,286 | 1,470 | 184 |
| Technical Staff..... | 528 | 607 | 79 |
| Excess Profits Tax Council..... | 84 | 149 | 65 |
| Office of the Chief Counsel..... | 370 | 409 | 39 |
| Processing Division..... | 1,904 | 1,747 | -157 |
| Total field service..... | 47,481 | 47,712 | 231 |
| Grand total..... | 52,143 | 52,266 | 123 |

At the beginning of the year, the number of Bureau employees holding war-service or interim appointments totaled 7,298, or about 14 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, 3,892 employees were converted to permanent status during the year. The number of employees holding war-service or interim appointments at the close of the year totaled 3,802, or approximately 7 percent of the entire personnel.

Due to the exhaustion of eligible registers in certain areas and in anticipation of funds being available for the employment of additional personnel in the fiscal year 1950, new examinations for the positions of internal revenue agent and zone deputy collector were held generally throughout the country. As a result, lists of qualified applicants are available to meet present and future needs for some time to come.

Supplementing the transfer to the field offices of the preparation of personnel action documents, which eliminated a mass of paper work theretofore performed in the central office of the Bureau in Washington, in September 1948, officers in charge of field offices were delegated authority to approve locally a great majority of personnel actions which are incident to the daily operations of their offices. Experience to date has indicated that this shift of responsibility has resulted in economy of time and effort and in improved administration.

In May 1949, the keeping of retirement accounts and records was decentralized to eight field offices in the New York City area as an experiment to determine the feasibility and advisability of transferring this paper work to the field service generally. The experiment proved successful and, as a result, the maintenance of retirement records and accounts of some 45,000 employees will be decentralized to all field offices, the transfer to be completed in the fall of 1949.

IMPROVEMENTS IN ORGANIZATION AND PROCEDURE

Emphasis was placed throughout the year on the development of organizational and procedural improvements that represent greater efficiency in the Bureau's operations and better service to taxpayers. The Committee to Direct Management Studies of the Bureau of Internal Revenue, established by order of the Secretary on July 2, 1948, afforded valuable consultative assistance to the Commissioner in the formulation of solutions for management problems. A firm of management engineers was employed to make a study of operating methods in the offices of collectors of internal revenue, and a report embodying the recommendations arising from such study was submitted in January 1949. Highly satisfactory results were also obtained from the work simplification and "cash awards for suggestions" programs, which provide for effective utilization of the constructive ideas of the Bureau's own rank and file employees.

Organization changes.—In the Washington office, the Estate and Gift Tax Division was transferred from the Miscellaneous Tax Unit to the Income Tax Unit. This resulted in the closer linking of work in the field and headquarters offices, since all field examinations of estate and gift tax returns are made by revenue agents. In the area of administrative services, additional decentralization was achieved by the transfer of certain personnel records to field offices and by greatly enlarging the authority of field officers to approve personnel actions. Also, the work of surveying, classifying, and storing approximately 2,500,000 individual income tax returns, previously performed in Washington, was made the responsibility of field offices.

Internal improvement programs.—The success of the work simplification and "cash awards for suggestions" programs in reaping the benefits of employee interest in improved methods is shown by the facts that 871 work simplification recommendations were approved and installed during 1949, and that 602 cash awards were made.

Mechanization of operations in collectors' offices.—The processing of nearly 250 million tax returns and associated documents each year is an operation that can be handled most economically if mechanized accounting and recording techniques can be utilized in its performance. Accordingly, the Bureau continued throughout the year an energetic and systematic campaign to mechanize as many as possible of the processing and recording operations carried on in collectors' offices. Punch card tabulating equipment and processes were installed in seven additional collection districts; namely, the districts of sixth California, first Illinois, Maryland, Michigan, and first, second, and third New York. During 1948 such equipment was used only for processing those income tax returns for which the collectors computed the tax liability, but in 1949 experiments were conducted in its use for the processing of all types of income tax returns. There was rapid acceleration of the microfilming program, resulting in the release of substantial amounts of filing equipment and floor space much in need for current operations.

Plans for tests and pilot operations.—The management-engineering firm's report on operations in collectors' offices contained a number of recommendations for new equipment and procedures. In view of the far-reaching implications of such recommendations, it was evident

that they should be tested in pilot operations before being installed on a Nation-wide basis. Accordingly, several task force groups were established to arrange for the necessary tests, analyze the results, and either prepare plans for the implementation of the proposal or recommend its rejection. Most of these tests will extend into the fiscal year 1950. Examples of the tests for which arrangements were made by the task forces are the following:

(1) Electromatic typewriters, continuous forms, and roller platen posting machines for processing individual income tax returns.

(2) Discontinuance of separate accounts to record collection of accrued penalties and interest, collections obtained after abatement of assessments as uncollectible, and excess collections of income and withholding taxes.

(3) A new and simplified scheme of block numbering of returns to reduce typing and proofreading.

(4) Validating machines and bank proof machines for the processing and control of remittances; also the adaptation of cash register machines to the validation of special tax stamps.

(5) A simplified procedure for the control and disposition of unclassified collections.

(6) High speed posting machines with direct subtraction and continuous carbon-interleaved forms for the preparation of accounting and related records.

(7) Inserting and mailing machines for use in the distribution of tax return forms and instructions.

COST OF ADMINISTRATION

The amount of \$210,859,000 was appropriated for the fiscal year 1949 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 \$209,205,715, leaving an unexpended balance of \$1,653,285. 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 \$40,463,125,019 during the year was \$0.52 per \$100 compared with \$0.44 per \$100 for 1948.

Data on the 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.

INCOME TAX CONVENTIONS AFFECTING THE BUREAU OF INTERNAL REVENUE
PROMULGATED DURING THE FISCAL YEAR 1949

A convention between the United States of America and the Kingdom of 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 proclaimed by the President on December 8, 1948. This convention was effective as of January 1, 1947.

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 proclaimed by the President on December 8, 1948. This convention was effective as of January 1, 1948.

IMPORTANT LEGISLATION ENACTED DURING THE FISCAL YEAR 1949 AFFECTING
THE BUREAU OF INTERNAL REVENUE

EIGHTIETH CONGRESS, SECOND SESSION

Public Law 864, approved July 1, 1948, amends Title III of the National Housing Act, as amended, so as to provide in section 304 thereof that the Federal National Mortgage Association, including its franchise capital, reserves, surplus, mortgage loans, income, and stock, shall be exempt from all taxation now or hereafter imposed by the United States.

Public Law 869, approved July 1, 1948, amends section 812(e)(1)(G) of the Internal Revenue Code (relating to the marital deduction for estate tax purposes in the case of life insurance with power of appointment in the surviving spouse) by expanding the application of the provision to include cases where insurance proceeds are held by the insured subject to an agreement to pay only interest thereon annually or at more frequent intervals and cases where interest is to be paid for a period and installments of the proceeds are to be paid for a period. The amendment also extends the application of the provision to annuity and endowment contracts, and to proceeds under an insurance contract upon the life of a person other than the decedent where the insured survives the decedent. The amendment, which is applicable with respect to estates of decedents dying after December 31, 1947, also makes certain clarifying and technical changes in section 812(e)(1)(G).

Public Law 899, approved July 3, 1948, amends section 3154(a) of the Internal Revenue Code by adding thereto a provision requiring the Commissioner of Internal Revenue to refund or credit to any brewer taxes paid by him on beer, ale, and similar fermented malt-liquor which was lost in bottling operations, such refund or credit for any calendar month not to exceed 2½ percent of the tax paid by the brewer on all beer, etc., removed during such month from his brewery to his bottling house. It also amends section 3154(b) of the Code to provide that no claim resulting from a loss from bottling operations shall be allowed unless made within 90 days after the close of the month within which such loss occurred. This amendment is applicable only with respect to beer, etc., which is lost after July 1, 1948. It also amends section 3404(d) of the Code so as to exempt from the tax on musical instruments those sold for the use of religious or non-profit educational institutions for exclusively religious or educational

purposes. Public Law 899 also amends section 3443(a)(3)(A)(i) of the Code so as to permit the allowance of a refund or credit of the tax on musical instruments to the manufacturer, producer, or importer thereof where such instruments are resold by any person for the use of any religious or non-profit educational institution for exclusively religious or educational purposes.

EIGHTY-FIRST CONGRESS, FIRST SESSION

Public Law 2, approved January 19, 1949, provides for expense allowances for the President, the Vice President, and the Speaker of the House of Representatives in the amounts of \$50,000, \$10,000, and \$10,000 per annum, respectively, and provides that no tax liability shall accrue with respect to such allowances. These provisions are effective at noon on January 20, 1949.

Public Law 4, approved February 3, 1949, extended through June 30, 1949, the applicability of Public Law 769 (Eightieth Congress), approved June 25, 1948, which provides that certain articles donated by the people or Government of France for sale for charitable purposes in the United States may be entered, or withdrawn from warehouse, for consumption free of customs duties and internal revenue taxes.

Public Law 33, approved March 31, 1949, provides that the import tax imposed under section 3425 of the Internal Revenue Code shall not apply with respect to articles (other than copper sulphate and other than composition metal provided for in paragraph 1657 of the Tariff Act of 1930, as amended, which is suitable for processing into castings) entered for consumption or withdrawn from warehouse for consumption during the period beginning April 1, 1949, and ending with the close of June 30, 1950.

Public Law 35, approved March 31, 1949, amends section 3469(a) of the Internal Revenue Code, relating to the tax on transportation of persons, so as to provide that a port or station within Newfoundland shall not be considered a port or station within Canada for the purposes of the provision exempting from tax certain foreign travel except any part thereof which is from any port or station within the United States, Canada, or Mexico, to any other port or station within the United States, Canada, or Mexico.

Public Law 72, approved May 24, 1949, by section 120 amends section 2411 of title 28, United States Code, so as to restore provisions relating to interest on judgments against the United States or collectors of internal revenue for overpayments of internal revenue taxes, which provisions had been omitted when title 28 was enacted into law by Public Law 773 (Eightieth Congress), approved June 25, 1948. Section 128 of Public Law 72 amends section 1141(a) of the Internal Revenue Code by substituting "courts of appeals" for "circuit courts of appeals and the United States Court of Appeals for the District of Columbia."

Public Law 76, approved May 27, 1949, provides by section 144 that the Assessor of the District of Columbia, or his duly authorized representatives, is authorized and empowered to request information from the Bureau of Internal Revenue relative to any person for the purpose of assessing the sales tax imposed by Title I of such law, and that the Bureau is authorized and required to supply such information as may be requested for such purpose.

Public Law 137, approved June 28, 1949, amends sections 403(d)(3) and 452(c) of the Revenue Act of 1942 by extending to July 1, 1950, the period for releasing certain powers of appointment free of estate or gift tax. It also amends section 283 of title 18 of the United States Code to provide that retired officers of the armed forces of the United States, while not on active duty, shall not by reason of their status be subject to such section, which provides criminal penalties for the prosecution of claims against the United States by officers or employees thereof.

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 92,841,730 tax returns filed in collectors' offices during the fiscal year 1949, as compared with 93,810,164 returns filed during the preceding year. Of the total returns filed, 72,247,919 were income tax and excess profits tax returns and declarations, as compared with 74,410,722 in the preceding year.

A total of 20,707,066,479 revenue stamps, valued at \$3,631,121,654, was issued to collectors of internal revenue and to the Postmaster General, compared with 20,765,825,608 stamps, valued at \$3,735,387,804, issued during 1948.

The face value of revenue stamps returned by collectors of internal revenue and by the Postmaster General and credited to their accounts amounted to \$777,740,366. There were 31 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed, compared with 39 applications in the preceding year.

During the year, 785,711 individual income tax, 75,175 withholding tax, 91,590 miscellaneous tax, and 69,518 employment tax returns were verified by field deputy collectors. The total number of individual income tax returns disposed of by collectors' offices was approximately 53 million, comprised of over 2 million returns which received office audit or field investigation, and 51 million returns closed after survey, without detailed investigation. At the close of the year, more than 70 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 \$340,168,000. Of this total \$289,760,000 involved income and withholding taxes while the balance related to employment taxes, alcohol taxes, and other internal revenue taxes. These amounts reflect an increase as compared with the preceding year when the corresponding total was \$330,991,000, of which \$281,218,000 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 collections of overdue taxes, collectors of internal revenue issued 2,086,118 warrants for distraint during the year as compared with 1,752,449 warrants issued in the preceding year. The amount collected by field deputy collectors as a result of the issuance

of warrants for distraint totaled \$346,509,480 for the fiscal year 1949, representing a substantial increase over the 1948 total of \$280,183,603. There were 1,010,810 warrants for distraint in custody of the collectors' field forces on June 30, 1949, as compared with 815,257 on hand June 30, 1948.

An average of 8,451 deputy collectors made a total of 3,252,330 revenue-producing investigations, including the serving of warrants for distraint, as compared with 2,892,965 revenue-producing investigations made by an average of 8,228 field deputy collectors in the preceding fiscal year.

The total amount collected and reported for assessment by deputy collectors was \$608,368,524 as compared with \$554,578,717 in the preceding year. The average number of investigations made per deputy and the average amount of tax collected and reported for assessment were 385 and \$71,988, respectively, compared with 352 and \$67,401, respectively, in 1948.

Collectors of internal revenue, after having taken the necessary administrative action, transmitted to the Bureau or otherwise disposed of 693,291 claims, as compared with 787,900 claims in 1948, a decrease of 94,609. The number of claims on hand in collectors' offices at the end of the fiscal year was 156,721, compared with 128,537 at the close of the preceding fiscal year.

The collectors of internal revenue certified for refund 36,554,135 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 1040A for the taxable year 1948. 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..... | 22,211,765 | 979,746,659 | 17,186,337 |
| 1945..... | 30,472,926 | 1,384,293,318 | 4,708,759 |
| 1946..... | 30,996,723 | 1,407,652,911 | 1,419,296 |
| 1947..... | 30,865,584 | 1,476,265,843 | 1,182,703 |
| 1948..... | 36,554,135 | 2,036,793,715 | 1,221,166 |

NOTE.—These figures exclude refunds in excess of \$1,000 which are certified by the Commissioner.

The Supervisors of Accounts and Collections submitted 77 reports covering their examinations of the accounts of collectors of internal revenue during the year, compared with 92 reports submitted during the year ended June 30, 1948. Eight new collectors and four 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 131,000 information documents of all kinds were received and were in process.

The Planning Division was expanded with a view to more nearly conforming its size to the increasing responsibilities devolving upon it in connection with the decentralization program and the implementation of the recommendations made by the management engineering firm which surveyed a number of representative collectors' offices during the year. Successful pilot installations conducted under the direction of the division led to the delegation to all collectors of responsibility for adjusting special employment tax refund claims not in excess of \$1,000, and paved the way for adoption on a national scale, effective with the quarter beginning January 1, 1950, of a combined return form for use in reporting both income tax collected at source on wages and taxes under the Federal Insurance Contributions Act.

Other tests, stemming from the engineers' recommendations, will be undertaken on a wide scale beginning January 1, 1950. One of these experiments which will be viewed with particular interest will be to determine the feasibility of using ledger cards in lieu of assessment sheets to permit the grouping of all tax accounts receivable of the same taxpayer. A number of different types of remittance control machines, cash registering devices, and other labor-saving equipment endorsed by the engineers also will be tested and a further trial of tabulating procedures and equipment will be conducted. Other recommendations of the engineers with respect to forms design, staffing standards, verification of income and prepayment credits, and taxpayer education are receiving continuing study.

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

The Disbursement Accounting Division administratively examined and recorded 1,568 monthly accounts of the collectors of internal revenue, internal revenue agents in charge, district supervisors, heads of Technical Staff Divisions, foreign account (Paris, France), including the San Juan, Puerto Rico Branch of the District of Maryland, comprising a total of 145,350 vouchers. In addition, 12,514 travel expense vouchers of employees and 23,295 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 181,159 vouchers handled during the 1949 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 1949 were \$2,476,112,762, an increase of \$94,770,409 compared with collections for the preceding year.

Assessments of employment taxes.—During the year, 5,617 assessment lists, consisting of 13,617,219 items totaling \$3,125,026,287, an increase of \$1,021,937,308 over the previous year, were approved by the Commissioner. These lists included original and additional assessments of employment taxes. Included in this total were 2,114 lists prepared by the collectors' offices and adjusted by the Bureau, consisting of 13,583,302 items totaling \$3,118,479,816, and 3,503 lists prepared in the Bureau, consisting of 33,917 items totaling \$6,546,471, 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.... | 12,914,563 | \$2,152,841,198.99 | \$736,983.14 | \$2,153,578,182.13 |
| Federal Unemployment Tax Act..... | 640,555 | 279,668,691.65 | 349,553.46 | 280,018,245.11 |
| Railroad Retirement Tax Act..... | 28,184 | 684,873,652.88 | 9,736.20 | 684,883,389.08 |
| Total..... | 13,583,302 | 3,117,383,543.52 | 1,096,272.80 | 3,118,479,816.32 |

Analysis of employment tax assessments appearing on Commissioner's lists

| Source | Items | Tax | Penalty | Interest | Total |
|---|--------|--------------|--------------|-------------|----------------|
| Federal Insurance Contributions Act.... | 9,125 | \$927,403.44 | \$208,598.07 | \$58,291.32 | \$1,194,292.83 |
| Federal Unemployment Tax Act..... | 24,749 | 4,619,280.83 | 351,216.54 | 377,769.54 | 5,348,266.91 |
| Railroad Retirement Tax Act..... | 43 | 2,572.16 | 49.96 | 1,288.75 | 3,910.87 |
| Total..... | 33,917 | 5,549,256.43 | 559,864.57 | 437,349.61 | 6,546,470.61 |

Taxes under the Federal Insurance Contributions Act.—Collections of taxes imposed under the Federal Insurance Contributions Act amounted to \$1,687,150,996 for the year, as compared with \$1,612,720,919 for 1948, an increase of \$74,430,077. 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, 11,282,734 being filed during the fiscal year, as compared with 10,680,002 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 1949

| | Number |
|---|-------------------|
| Claims: | |
| Pending at beginning of year..... | 3, 088 |
| Filed during year (new claims)..... | 17, 438 |
| Received from other sources..... | 188 |
| Total to be disposed of..... | 20, 714 |
| Allowed in full or in part..... | 16, 255 |
| Rejected..... | 1, 273 |
| Canceled..... | 434 |
| Total disposed of..... | 17, 962 |
| Pending at end of year..... | 2, 752 |
| Certificates of allowance issued when no claims were filed..... | 571 |
| Overassessments settled by: | Amount |
| Abatement..... | \$839, 648. 49 |
| Credit..... | 2, 546. 25 |
| Refund..... | 965, 146. 02 |
| Total..... | \$1, 807, 340. 76 |
| Interest..... | 136, 420. 23 |
| Grand total..... | \$1, 943, 760. 99 |

NOTE.—The amount involved in claims filed during the year 1949 was \$2,168,280. Included in the allowed claims shown in the above tabulation were 7,369 collectors' claims for abatement, of which 422 were multiple-item claims involving 5,197 items. There were also allowed 1,839 collectors' claims recommending refunds of \$49,227 plus interest of \$1,925. The amount involved in the claims rejected during the year totaled \$607,607.

Special refunds.—Under the provisions of section 1401(d) of the Federal Insurance Contributions Act, an employee receiving wages from 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.

Effective April 1, 1949, the responsibility of adjusting these special refund claims was transferred from the Employment Tax Unit in Washington to the collectors of internal revenue. The following table reflects the action taken both by the Washington and the field offices on these claims during the fiscal year 1949.

Claims for special refund, under section 1401(d) of the Federal Insurance Contributions Act, received and disposed of during the fiscal year 1949

| | Number |
|-------------------------------------|----------|
| Claims: | |
| Pending at beginning of year..... | 53, 361 |
| Filed during year (new claims)..... | 387, 133 |
| Received from other sources..... | 461 |
| Total to be disposed of..... | 440, 955 |
| Allowed in full or in part..... | 390, 339 |
| Rejected..... | 5, 374 |
| Canceled..... | 692 |
| Total disposed of..... | 396, 405 |
| Pending at end of year..... | 44, 550 |

NOTE.—The amount recommended for refund was \$6,508,933, and the amount recommended for rejection was \$45,767.

Offers in compromise.—On July 1, 1948, there were on hand 227 offers in compromise aggregating \$94,961 which had been submitted in settlement of an aggregate liability of \$295,147, incurred under Title VIII of the Social Security Act and/or the Federal Insurance Contributions Act. There were 308 offers received, in the total amount of \$63,548, involving an aggregate liability of \$226,936; 179 offers in the amount of \$34,681 were accepted in settlement of liability of \$115,078; 52 offers, amounting to \$5,965 and involving liability of \$37,358, were rejected; 9 offers, totaling \$1,453 for liability of \$4,286, were withdrawn; and 4 offers, amounting to \$1,294, payable on the installment basis, covering liability of \$2,066, were terminated by default, leaving on hand at the close of the year 291 offers, totaling \$115,116 and involving liability of \$363,295.

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, 21 inquiries from the Administration relating to such provisions were pending before the Bureau. During the fiscal year, 129 similar inquiries were received from the Administration, and 128 were disposed of, leaving 22 pending at the close of the fiscal year. Copies of 18 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 \$226,228,180, as compared with \$208,508,300 for the fiscal year 1948, an increase of \$17,719,880. Returns on Form 940 are required on an annual basis, 517,769 being filed during the fiscal year, as compared with 495,796 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 1948 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 1,105,256 such statements for the years 1936 to 1948, 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 1948, all of the 48 States, the District of Columbia, and the Territories of Alaska and Hawaii had enacted a law to comply 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 1949 and the number pending at the beginning and close of the year, by tax years

| Tax year | On hand July 1, 1948 | Received during year | Reopened during year | Total | Disposed of during year | On hand June 30, 1949 |
|-------------------|----------------------|----------------------|----------------------|-----------|-------------------------|-----------------------|
| 1936 through 1944 | 705 | 2,038 | 3,510 | 6,253 | 5,952 | 301 |
| 1945 | 565 | 3,894 | 7,128 | 11,587 | 11,144 | 443 |
| 1946 | 44,257 | 5,947 | 22,559 | 72,763 | 69,296 | 3,467 |
| 1947 | 461,094 | 28,444 | 10,729 | 499,267 | 469,881 | 29,386 |
| 1948 | None | 457,635 | 297 | 457,932 | 2,822 | 455,110 |
| Total | 506,621 | 525,958 | 44,223 | 1,076,802 | 569,095 | 617,707 |

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 1949

| Claims: | Number |
|---|----------------|
| Pending at beginning of year | 4,838 |
| Filed during the year (new claims) | 14,696 |
| Received from other sources | 24 |
| Total to be disposed of | 19,558 |
| Allowed in full or in part | 13,704 |
| Rejected | 1,662 |
| Canceled | 247 |
| Total disposed of | 15,613 |
| Pending at end of year | 3,945 |
| Certificates of overassessment and certificates of allowance issued when no claims were filed | 1,317 |
| Overassessments settled by: | Amount |
| Abatement | \$2,332,144.71 |
| Credit | 50,216.54 |
| Refund | 2,624,431.11 |
| Total | 5,006,792.36 |
| Interest | 143,590.27 |
| Grand total | 5,150,382.63 |

Note.—Included in the allowed claims shown in the above tabulation were 1,696 collectors' claims for abatement, of which 64 were multiple-item claims involving 375 items. There were also allowed 3,851 collectors' claims recommending refunds of \$208,785 plus interest of \$7,996. The amount involved in claims rejected during the year totaled \$704,940.

Offers in compromise.—On July 1, 1948, there were on hand 181 offers in compromise aggregating \$56,950, which had been submitted in settlement of an aggregate liability of \$402,185 incurred under Title IX of the Social Security Act and/or the Federal Unemployment Tax Act. There were 188 offers received, in the total amount of \$36,430, involving an aggregate liability of \$239,148; 143 offers in the amount of \$35,311 were accepted in settlement of liability of \$228,365; 46 offers amounting to \$4,769 and involving liability of \$48,366 were rejected; 8 offers amounting to \$1,282 and involving liability of \$5,751 were withdrawn; and 4 offers, totaling \$8,547, payable on the installment basis, covering liability of \$14,297, were terminated by default, leaving on hand at the close of the year 168 offers totaling \$43,471 and involving liability of \$344,554.

Railroad Retirement Tax Act.—Collections of employers' tax and employees' tax under the Railroad Retirement Tax Act aggregated \$562,620,309, as compared with \$560,061,477 for the previous year, an increase of \$2,558,832. Each tax was imposed at the rate of 5½ percent of the taxable compensation paid during 1948, and at the rate of 6 percent of the taxable compensation paid during 1949. Collections of employee representatives' tax, which was imposed at the rate of 11½ percent of the taxable compensation paid during 1948, and at the rate of 12 percent of the taxable compensation paid during 1949, amounted to \$113,277, as compared with \$51,657 for the previous year, an increase of \$61,620. Returns are required on a

quarterly basis, 25,248 being filed by employers, a decrease of 2,133; 2,535 returns were filed by employee representatives, an increase of 1,776 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 1949

| Claims: | Number | |
|--|--------|---------------|
| | | |
| Pending at beginning of year | ----- | 101 |
| Filed during year (new claims) | ----- | 492 |
| Received from other sources | ----- | 2 |
| Total to be disposed of | ----- | 595 |
| Allowed in full or in part | ----- | 465 |
| Rejected | ----- | 32 |
| Canceled | ----- | 3 |
| Total disposed of | ----- | 500 |
| Pending at end of year | ----- | 95 |
| Certificates of allowance issued when no claims were filed | ----- | 19 |
| Overassessments settled by: | Amount | |
| Abatement | ----- | \$98, 128. 27 |
| Credit | ----- | 5, 222. 00 |
| Refund | ----- | 519, 322. 57 |
| Total | ----- | 622, 672. 84 |
| Interest | ----- | 118, 699. 03 |
| Grand total | ----- | 741, 371. 87 |

NOTE.—The amount involved in the claims rejected during the year totaled \$15,842.

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 177 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, 1949, collections of income and excess profits taxes amounted to \$29,605,491,151. This represents a decrease of \$1,566,699,382 as compared with the amount

collected in 1948, which totaled \$31,172,190,533. The comparison in detail is as follows:

Collections during the fiscal years 1948 and 1949

| Source | Fiscal year | | Increase or decrease (—) |
|---|---------------------|---------------------|--------------------------|
| | 1948 | 1949 | |
| Individual income tax: | | | |
| Withholding—Current Tax Payment Act of 1943 | \$11, 533, 576, 972 | \$10, 055, 501, 785 | —\$1, 478, 075, 187 |
| Other | 9, 464, 203, 727 | 7, 996, 320, 132 | —1, 467, 883, 595 |
| Total | 20, 997, 780, 699 | 18, 051, 821, 917 | —2, 945, 958, 782 |
| Corporation income tax ¹ : | | | |
| Declared value excess-profits tax | 9, 851, 489, 537 | 11, 342, 643, 793 | 1, 491, 154, 256 |
| Excess profits tax | 17, 643, 249 | 16, 233, 475 | —1, 409, 774 |
| Army and Navy contracts | 305, 251, 476 | 194, 495, 199 | —110, 756, 277 |
| Total | 15, 572 | 296, 768 | 281, 196 |
| Grand total | 31, 172, 190, 533 | 29, 605, 491, 151 | —1, 566, 699, 382 |

¹ The corporation income tax collections for the fiscal year 1948 include \$6,098 and for the fiscal year 1949 \$5,873 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.

Returns and declarations filed.—The number of all types of income tax returns filed during the past year was 66,413,281, as compared with 67,478,700 returns filed in 1948, a decrease of 1,065,419. The total number of income tax returns filed by individuals was 53,337,905, which represents a decrease of 3.0 percent from the number received in 1948. 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 1948 through January 1949, relating to the 1948 tax year, numbered 1,577,694, and brought the total number of 1948 declarations to 7,364,504. As of June 30, 1949, the number of declarations filed with respect to the 1949 tax year had reached 4,479,652.

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

| Type of return | Fiscal year | |
|---------------------------------|--------------|--------------|
| | 1948 | 1949 |
| Individuals: | | |
| Citizens and resident aliens | 54, 897, 764 | 53, 260, 692 |
| Nonresident aliens | 86, 455 | 77, 213 |
| Fiduciaries | 389, 362 | 385, 148 |
| Partnerships | 1, 012, 441 | 947, 497 |
| Employers—income tax withheld | 10, 299, 710 | 10, 873, 987 |
| Withholding agents | 11, 154 | 11, 181 |
| Corporations: | | |
| Income tax | 604, 926 | 646, 744 |
| Personal holding company surtax | 5, 806 | 5, 836 |
| Exempt organizations | 108, 635 | 117, 257 |
| All other | 62, 447 | 87, 726 |
| Total returns | 67, 478, 700 | 66, 413, 281 |
| Declarations of estimated tax | 6, 932, 022 | 5, 834, 638 |
| Grand total | 74, 410, 722 | 72, 247, 919 |

Preliminary review of income and excess profits tax returns.—Of the returns filed during the year 1949, as shown in the preceding table, 3,989,011 consisted 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.

During the year 1949 the Bureau revised the procedure with respect to the preliminary review of individual returns included in the above classification, so that such returns for taxable years beginning after December 31, 1947, are now reviewed and classified by revenue agents in the field offices, instead of the Washington office. The preliminary review of returns other than individual returns, continues in the Income Tax Unit in Washington, as under the procedure prior to revision.

Upon initial review of those returns forwarded to Washington (including those on hand in Washington July 1, 1948, relating to previous taxable years), 1,814,382 were closed and 603,119 were found to require further consideration and investigation by the field offices of the Income Tax Unit. A comparative analysis of the results of this initial reviewing operation is as follows:

| Type of return | Fiscal year 1948 | | Fiscal year 1949 | |
|------------------|------------------|---------|------------------|-----------|
| | Closed | Field | Closed | Field |
| Corporation..... | 350,699 | 154,676 | 414,169 | 164,646 |
| Individual..... | 1,371,290 | 584,842 | 1,310,895 | 1,426,121 |
| Fiduciary..... | 78,445 | 11,649 | 89,318 | 12,352 |
| Total..... | 1,801,434 | 751,167 | 1,814,382 | 603,119 |

¹ Figures for the individual returns initially reviewed in the field offices after the change in procedure above referred to, are not presently available. Accordingly, the number of returns constituting the work load of the field offices for the coming year is somewhat greater than is indicated by the number of field returns shown.

There was also inaugurated during the year 1949, a method whereby representative samples of individual income tax returns, including many which might not have been selected for field investigation under previously existing classification procedure, are automatically selected by the Statistical Division in Washington, for intensive investigation as a "sample audit." The figures pertaining to field returns do not include this random sample.

Investigation of tax returns by field offices.—The number of income and excess profits tax returns investigated during the year 1949 was 614,323, as compared with 595,729 for 1948. 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 18,624, as compared with 18,185 for 1948.

The total number of income and excess profits tax returns on which action was completed by the field offices during the year was 2,097,122,

¹ The collectors retained for audit all returns on Form 1040-A, 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 1949, the number of Forms 1040 filed equaled 33,600,363, of which 30,660,554 were retained for audit by collectors under this rule.

consisting of 2,023,706 income tax returns and 73,416 excess profits tax returns. In addition, the field offices completed their work on 29,299 estate and gift tax returns. The results shown include returns which required investigation as well as returns for which investigations were deemed unnecessary. The following table shows the number of returns on which action was completed during 1949, 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 1948 and 1949

| Type of return | Fiscal year | |
|--|------------------|------------------|
| | 1948 | 1949 |
| Income tax: | | |
| Corporations, individuals, and fiduciaries: | | |
| No change..... | 893,450 | 1,132,918 |
| Deficiency adjustments..... | 283,914 | 294,295 |
| Overassessment adjustments..... | 121,139 | 116,710 |
| Total..... | 1,298,503 | 1,533,923 |
| Partnerships..... | 486,036 | 489,783 |
| Total income tax returns..... | 1,784,539 | 2,023,706 |
| Excess profits tax: | | |
| No change..... | 73,274 | 35,147 |
| Deficiency adjustments..... | 36,012 | 24,806 |
| Overassessment adjustments..... | 15,932 | 13,463 |
| Total excess profits tax returns..... | 125,218 | 73,416 |
| Estate and gift tax: | | |
| No change..... | 14,245 | 15,313 |
| Deficiency adjustments..... | 12,463 | 12,590 |
| Overassessment adjustments..... | 1,255 | 1,396 |
| Total estate and gift tax returns..... | 27,963 | 29,299 |

Petitions to The Tax Court of the United States filed during 1949 involved 8,520 returns and proposed tax deficiencies of \$170,382,276. This compares with 7,394 returns and tax deficiencies of \$164,127,620 for the fiscal year 1948. For a statement showing the number of returns, amounts of proposed tax, and penalties in cases petitioned, classified by tax years, see page 128.

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 1949 reached an unprecedented total of \$1,408,523,728, representing an increase of 0.2 percent as compared with 1948. The portion of this total applicable to income tax returns is \$846,842,861, and the portion applicable to excess profits tax returns is \$561,680,867. Excluding jeopardy and duplicate items, the amounts for these two classes of taxes were \$792,183,080 and \$511,711,052, respectively. In relation to the total technical personnel assigned to the field offices, the amount of additional tax, interest, and penalty assessed in 1949 (including the estate and gift tax deficiencies set forth on page 31) represented an average of \$220,065 for each agent, as against \$237,440 for 1948. An analysis of the additional income and

excess profits tax assessments for the fiscal year 1949 as compared with the fiscal year 1948 follows:

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1949 and 1948, by nature of assessment

| Nature of assessment | Returns | | Additional tax | | Interest | Penalty | Total |
|------------------------------|-------------------|------------------|-----------------|------------------|---------------|--------------|-----------------|
| | Number of returns | Percent of total | Amount | Percent of total | | | |
| FISCAL YEAR 1949 | | | | | | | |
| Regular..... | 331,123 | | \$1,069,286,679 | | \$202,969,750 | \$31,637,703 | \$1,303,894,132 |
| Jeopardy ¹ | 1,479 | | 69,024,677 | | 16,108,495 | 11,437,474 | 96,570,646 |
| Duplicate ¹ | 969 | | 6,236,499 | | 1,514,874 | 317,577 | 8,058,950 |
| Total..... | 333,571 | | 1,144,537,855 | | 220,593,119 | 43,392,754 | 1,408,523,728 |
| 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 | | 7,495,373 | | 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 |

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

The force of agents decreased from 7,501 at June 30, 1947, to 6,539 at June 30, 1948, but increased during the fiscal year 1949 to 7,011 at June 30, 1949.

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 332,092 income and excess profits tax returns on which regular additional assessments (including duplicate-regular) were made, 318,455 additional assessments, or 95.9 percent, were made by agreement with the taxpayers without the necessity of a statutory notice, as compared with 95.8 percent in the fiscal year 1948. Of the total regular additional tax assessed (including duplicate-regular), aggregating \$1,075,513,178, the amount assessed by agreement was \$991,910,896, or 92.2 percent, as compared with 91.9 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 1948 and 1949:

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1949 and 1948 by stage at which assessment was made

| Stage at which additional assessment was made | Returns | | Additional tax | | Interest | Penalty | Total |
|---|---------|------------------|----------------|------------------|---------------|--------------|-----------------|
| | Number | Percent of total | Amount | Percent of total | | | |
| FISCAL YEAR 1949 | | | | | | | |
| On agreements executed prior to issuance of statutory notice..... | 318,455 | 95.9 | \$991,910,896 | 92.2 | \$180,172,403 | \$23,660,297 | \$1,195,743,596 |
| Default or agreement after issuance of statutory notice..... | 9,288 | 2.8 | 44,930,293 | 4.2 | 10,209,211 | 4,104,288 | 59,243,792 |

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1949 and 1948 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 1949—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..... | 4,349 | 1.3 | \$38,671,989 | 3.6 | \$14,103,010 | \$4,190,695 | \$56,965,694 |
| Total..... | 332,092 | 100.0 | 1,075,513,178 | 100.0 | 204,484,624 | 31,955,280 | 1,311,953,082 |
| Jeopardy provisions of the Code..... | 1,479 | | 69,024,677 | | 16,108,495 | 11,437,474 | 96,570,646 |
| Grand total..... | 333,571 | | 1,144,537,855 | | 220,593,119 | 43,392,754 | 1,408,523,728 |
| 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 |
| 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 | 48,897,430 | 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 | 26,794,618 | 1,322,110,090 |
| Jeopardy provisions of the Code..... | 1,900 | | 63,202,939 | | 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 |

For a distribution of the additional assessments made during the fiscal year 1949 by tax years for each stage at which assessment was made, see pages 122-128.

Tentative LIFO inventory method adjustments.—Applications for tentative LIFO adjustments received during the fiscal year 1949 numbered 129 with net tax reductions sought in the amount of \$73,968,557. Applications acted upon during the year numbered 126, with requested tax reduction of \$73,647,051—allowed \$56,792,377. At the close of the year, applications on hand numbered three and involved net tax reductions of \$321,506.

Tentative carry-back adjustments.—Applications for tentative carry-back adjustments received during the fiscal year 1949 under the provisions of section 3780, Internal Revenue Code, numbered 26,044, with net tax reductions sought in the amount of \$198,027,721. Ap-

applications acted upon during the year numbered 25,491, with requested tax reduction of \$215,706,693. Of this number, 22,116 applications with requests for \$180,650,257 in tax reductions were allowed in full, the net amount allowed being \$181,945,342. Partial allowance was made in 1,836 cases, with \$20,873,101 allowed as compared with \$24,097,386 requested. There were 1,539 applications requesting tax reductions aggregating \$10,959,050 that were disallowed. At the close of the year, applications on hand numbered 2,958 and involved net tax reductions of \$14,990,513.

Refunds, abatements, and credits.—The amount involved in income and profits tax overassessments of all types for 1949, including cases settled in the collectors' offices as well as in the Income Tax Unit, was \$3,512,818,931 as compared with \$2,953,437,943 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 1948 and 1949

| | Fiscal year | |
|-----------------------------|---------------|---------------|
| | 1948 | 1949 |
| Overassessments settled by— | | |
| Abatements: | | |
| Regular..... | \$184,173,365 | \$207,576,323 |
| Duplicates..... | 24,464,935 | 34,086,296 |
| Credit..... | 512,044,236 | 448,620,499 |
| Refund..... | 2,178,567,335 | 2,738,995,082 |
| Total..... | 2,899,249,871 | 3,429,278,199 |
| Interest..... | 54,188,072 | 83,540,732 |
| Grand total..... | 2,953,437,943 | 3,512,818,931 |

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

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 815,912, compared with 968,746 on June 30, 1948 (excluding in each year returns tentatively accepted without investigation). The net decrease between the two dates was 152,834, or 15.8 percent. Returns for 1946 and prior tax years on hand as of June 30, 1949, numbered 379,319, as compared with 458,985 returns for 1945 and prior tax years on hand a year ago; thus the prior year returns constituted 46.5 percent of the total number on hand at the close of the fiscal year 1949, as compared with 47.4 percent for 1948.

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, 1948 and 1949

| 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 | |
|---------------------|---|------|---------------------------------|---|---------|
| | 1948 | 1949 | | 1948 | 1949 |
| 1920 and prior..... | 61 | 19 | 1938..... | 835 | 592 |
| 1921..... | 10 | 5 | 1939..... | 1,423 | 921 |
| 1922..... | 9 | 4 | 1940..... | 4,986 | 3,160 |
| 1923..... | 13 | 6 | 1941..... | 15,225 | 7,952 |
| 1924..... | 12 | 8 | 1942..... | 21,899 | 13,429 |
| 1925..... | 14 | 9 | 1943..... | 59,791 | 33,112 |
| 1926..... | 25 | 18 | 1944..... | 105,105 | 52,337 |
| 1927..... | 34 | 28 | 1945..... | 249,748 | 86,225 |
| 1928..... | 40 | 30 | 1946..... | 470,880 | 180,132 |
| 1929..... | 45 | 38 | 1947..... | 36,796 | 362,296 |
| 1930..... | 62 | 44 | 1948..... | 85 | 74,203 |
| 1931..... | 63 | 47 | 1949..... | | 94 |
| 1932..... | 103 | 65 | Total..... | 968,746 | 815,912 |
| 1933..... | 106 | 78 | Total prior year returns..... | 458,985 | 379,319 |
| 1934..... | 155 | 120 | Total current year returns..... | 509,761 | 436,593 |
| 1935..... | 220 | 168 | | | |
| 1936..... | 380 | 312 | | | |
| 1937..... | 618 | 460 | | | |

The income and excess profits tax returns on hand in the field offices as of June 30, 1948 and 1949, 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, 1948 and 1949

| Pending status | Number of income and excess profits tax returns on hand as of June 30 | |
|--|---|---------|
| | 1948 | 1949 |
| Returns on which agents' reports have not been completed: | | |
| Awaiting classification..... | 51,193 | 51,108 |
| In process of verification..... | 703,072 | 676,959 |
| In review or typing..... | 104,041 | 82,350 |
| Total..... | 858,306 | 710,417 |
| Returns on which agents' reports have been completed: | | |
| In 30-day file..... | 18,114 | 16,078 |
| Awaiting action after protest or preliminary notice default..... | 87,016 | 84,248 |
| In 90-day file..... | 5,310 | 5,171 |
| Total..... | 110,440 | 105,495 |
| Grand total..... | 968,746 | 815,912 |

Included above under "returns on which agents' reports have been completed" as of June 30, 1949, are 79,485 income and excess profits tax returns involving adjustments not agreed to by the taxpayers, as compared with 83,340 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, 1948..... | 271 | 80 | 47 | 4 |
| Applications received during the fiscal year ended June 30, 1949..... | 1,060 | 235 | 161 | 54 |
| Total..... | 1,331 | 315 | 208 | 58 |
| Applications on hand at June 30, 1949..... | 208 | 88 | 33 | 2 |
| Rulings issued during the fiscal year ended June 30, 1949..... | 1,123 | 227 | 175 | 56 |
| Rulings issued to June 30, 1948..... | 11,742 | 484 | 226 | 192 |
| Rulings issued to June 30, 1949..... | 12,865 | 711 | 401 | 248 |

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.—At the close of the last fiscal year, 14 cases involving possible contravention of the Act of October 2, 1942, as amended, were awaiting settlement. One of these was a previously determined case on which reconsideration had been requested, but no showing was made which warranted such action. Of the remaining 13 cases, six employers were found to have paid compensation totaling \$299,211.37 in contravention of the Act, resulting in the imposition of sanctions in the total amount of \$68,665.93 by agreement with these employers. In the remaining seven cases no contravention was found.

Subsequently 16 additional instances of possible contravention were considered, of which only 3 were found to have granted salary or bonus increases without approval. The total unauthorized payments

in these cases amounted to \$96,604.49, resulting in the imposition of sanctions in the amount of \$8,204.19.

Only four of the numerous requests for reopening of cases considered by the National War Labor Board or the National Wage Stabilization Board had sufficient merit to justify acting on such requests. In three of these cases the amounts of the sanctions were reduced and in the fourth case the relatively small sanction was eliminated.

No contravention cases are now pending.

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 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 500 and 600 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 originally was composed of 15 members, one of whom was designated as chairman. On October 22, 1948, the authorized membership of the Council was increased to 25, including the chairman and vice chairman, and there was established within the Council a five-man executive committee consisting of the chairman, vice chairman, and three other Council members. The executive committee was vested with final authority within the Bureau of Internal Revenue in respect to all issues arising under section 722, including procedure, interpretation, general policy, and determinations made with respect to individual cases. At June 30, 1949, the Council had a staff of 91 accountants, economists, 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, 1949, the cumulative total of claims filed amounted to 53,651, in which the tax reduction claimed amounted to more than \$6 billion. The claims still pending before the Bureau as of June 30, 1949, amounted to 22,281, in which the tax reduction claimed amounted to approximately \$4.9 billion.

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.

Review of principles.—During the first 2 years of operation, the Council promulgated certain policies by the issuance of memoranda designated E. P. C. 1-33, inclusive. During the current year, the Council has continued this practice in the light of current case problems and experience. As the result, E. P. Cs. 34-43 have been issued and are summarized below:

E. P. C. 34 restates the organization and general Council procedure in light of the increase in membership and the establishment within the Council of the Executive Committee. It supersedes E. P. C. 1, which was issued in 1946, immediately following the formation of the Council.

E. P. C. 35 is a complete revision of Part VII of the Bulletin, dealing with invested capital credit taxpayers seeking relief under section 722(c).

E. P. Cs. 36-38, inclusive, provide hypothetical case illustrations of the application of principles enunciated in E. P. C. 35.

E. P. C. 39 is a clarification and supplement to E. P. Cs. 2 and 34. It deals with procedure in the field and before the Council and is intended to aid in defining the issues involved in each case as well as to inform the taxpayers of the procedural means provided for consideration of their claims.

E. P. Cs. 40 and 41 are additional hypothetical case illustrations of the principles stated in E. P. C. 35.

E. P. C. 42 deals with the question of decline in the determination of normal earnings and provides for its recognition where it is determined to be relatively permanent. This memorandum is a supplement to, or clarification of, both E. P. C. 8 and E. P. C. 13.

E. P. C. 43 is a hypothetical case illustrating the Council's position in dealing with abnormally high base period net income which is

determined to be attributable either to extraordinary effects of preparation for the war or to factors resulting from the outbreak of the war on September 1, 1939.

Consideration of taxpayer cases.—The Council, from the date of its organization in 1946 to June 30, 1949, has taken final action on 14,389 claims, representing more than 4,900 corporations in which the excess profits tax reduction claimed amounted to \$773,839,483. Action was taken during the year ended June 30, 1949, on 7,113 claims, in which the tax reduction amounted to \$426,464,614.

The action of the Council with respect to 12,094 claims, or 84 percent of the number involved, was agreed to in writing by the claimant corporations. Agreements on 10,417 claims were obtained by the field committees and agreements on 1,677 claims were obtained by the Council. Allowances were determined by the Council with respect to 179 claims, to which there was no agreement in writing by the claimant corporations.

The Council has received 12,419 agreed claims from the field committees. It accepted the agreements on 10,417 claims, rejected agreements on 400 claims, and had under consideration at June 30, 1949, 1,602 claims.

The Council has received 6,540 claims on which the field committees did not obtain agreements. The Council obtained agreements on 1,401 of these claims, disposed of 2,171 without obtaining an agreement, and had under consideration at June 30, 1949, 2,968 of these claims. The Council also obtained modified agreements in 276 of the 400 claims on which it rejected agreements by the field committees. The Council, accordingly, obtained agreements on 1,677 claims and disposed of 2,295 claims on which 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, 1949, amounted to \$834,507,750. The aggregate increase in the excess profits credit allowed on these claims amounted to \$167,943,000. The aggregate reduction in excess profits taxes resulting therefrom is estimated to be \$142,752,000, or approximately 17 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 claims disposed of by the Council, from June 30, 1946, to June 30, 1949, is estimated to amount to \$71,671,606. 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 claims disposed of by the Council as of June 30, 1949, amounted to \$68,009,058.

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 1942-1949, inclusive

| Item | Number | Excess profits tax reduction | | Increase in income tax |
|---|--------|------------------------------|--------------|------------------------|
| | | Claimed ¹ | Allowed | |
| Net receipts (excluding transfers and reopened cases)..... | 53,651 | \$6,230,761,359 | | |
| Disposals: | | | | |
| Allowed in whole or in part..... | 7,791 | 239,673,324 | \$91,650,448 | \$37,048,630 |
| Disallowed..... | 10,659 | 430,215,144 | | |
| Withdrawn..... | 9,885 | 697,094,076 | | |
| Eliminated ² | 3,065 | 5,857,077 | | |
| Total disposals..... | 31,370 | 1,372,839,621 | 91,650,448 | 37,048,630 |
| On hand June 30, 1949: | | | | |
| In agents' offices: | | | | |
| Awaiting investigation..... | 347 | 79,205,464 | | |
| Under investigation..... | 5,817 | 2,122,373,544 | | |
| Investigated, awaiting field conference, etc. | 5,632 | 1,333,501,591 | | |
| In Excess Profits Tax Council: ³ | | | | |
| Awaiting decision..... | 3,129 | 560,548,344 | | |
| Awaiting review..... | 1,789 | 373,355,494 | | |
| Unagreed, statutory notice outstanding or to be issued..... | 1,322 | 115,304,788 | | |
| Before the Tax Court..... | 437 | 34,656,033 | | |
| In process of closing..... | 2,768 | 237,976,500 | | |
| Total pending..... | 22,261 | 4,857,921,738 | | |

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 1949 were \$6,170,913,938, an increase of \$115,231,282 over the collections for the preceding year.

ESTATE TAX DIVISION.—This division administers the laws applicable to the estate tax and the gift tax. (On April 1, 1949, the division was transferred to the Income Tax Unit and its designation was changed to Estate and Gift Tax Division.)

Collections of estate tax for the year amounted to \$735,780,569, a decrease of \$86,599,552 as compared with collections for the preceding year.

Collections of gift tax amounted to \$60,757,344, which represents a decrease of \$16,207,978, compared with such collections for the preceding year.

Credits under foreign death duty conventions were allowed in the sum of \$699,151 pursuant to the Tax Convention with the Dominion of Canada, and \$264,186 under the Tax Convention with the United Kingdom.

Returns.—There were 27,815 estate tax returns and 35,599 gift tax returns received during the year. Estate tax returns are referred to the internal revenue agents in charge for investigation and deter-

mination 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 and gift tax returns on hand, received, and audited during the fiscal years 1948 and 1949

| | Estate tax | | Gift tax | |
|-----------------------------------|------------|--------|----------|---------------------|
| | 1948 | 1949 | 1948 | 1949 |
| On hand at beginning of year..... | 21,091 | 24,528 | 19,276 | 19,307 |
| Received..... | 25,493 | 27,815 | 30,603 | 35,599 |
| Total to be disposed of..... | 46,584 | 52,343 | 49,879 | 54,906 |
| Disposed of..... | 22,056 | 26,101 | 30,572 | 31,479 |
| On hand at end of year..... | 24,528 | 26,242 | 19,307 | ¹ 23,427 |

¹ During the year, 2,486 out of 2,548 gift tax cases requiring post-audit review were disposed of, leaving on hand only 62 cases requiring similar disposition.

As a result of field investigations and Bureau audits, additional assessments of tax, interest, and penalty amounting to \$113,542,843 were made in estate tax cases and \$8,263,653 in gift tax cases. Interest included in these totals amounted to \$13,258,240 in estate tax cases and \$1,117,990 in gift tax cases.

Claims.—There were 1,166 claims for refund of estate tax and gift tax received during the year, as compared with 1,085 claims received during the preceding year. Refunds of estate and gift taxes, with interest thereon, were allowed in the total amount of \$18,878,218 representing 2,833 cases. Included in this amount were refunds of \$10,083,179 authorized as a result of court decisions in 83 cases.

Estate tax and gift tax claims received and disposed of, fiscal year 1949

| | Estate tax claims | | | | Gift tax claims | | | |
|--|-------------------|-----------------|-----------|---------------|-----------------|----------------|-----------|-------------|
| | Refund | | Abatement | | Refund | | Abatement | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| Claims filed: | | | | | | | | |
| On hand June 30, 1948..... | 838 | \$25,844,752.42 | 9 | \$35,541.27 | 195 | \$1,850,708.58 | 6 | \$26,361.84 |
| Received..... | 945 | 14,232,975.49 | 594 | 9,121,237.65 | 218 | 654,170.73 | 142 | 243,718.90 |
| Reopened..... | 44 | 3,157,553.26 | | 0.00 | 3 | 9,810.54 | | 0.00 |
| Total to be disposed of..... | 1,830 | 43,235,281.17 | 603 | 9,156,778.92 | 416 | 2,514,689.85 | 148 | 270,080.74 |
| Allowed..... | 689 | 11,440,001.63 | 590 | 8,943,497.85 | 163 | 629,058.19 | 147 | 270,073.67 |
| Credited..... | | 0.00 | 5 | 198,257.02 | 1 | 21,945.72 | | 0.00 |
| Rejected..... | 128 | 4,871,225.34 | 7 | 13,805.25 | 109 | 657,740.24 | 1 | 7.00 |
| Total disposed of..... | 817 | 16,311,226.97 | 602 | 9,155,560.12 | 263 | 1,308,744.16 | 148 | 270,080.74 |
| On hand June 30, 1949..... | 1,013 | 26,924,054.20 | 1 | 1,218.80 | 153 | 1,205,945.70 | | 0.00 |
| No claims filed, over-assessments allowed..... | 1,696 | 4,352,424.52 | 288 | 8,689,617.41 | 294 | 349,140.55 | 3 | 5,778.80 |
| Interest allowed..... | | 1,949,567.28 | | 0.00 | | 136,079.81 | | 0.00 |
| Total allowed, including interest..... | 2,385 | 17,741,993.43 | 888 | 17,831,372.28 | 448 | 1,136,224.27 | 150 | 275,852.47 |

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 \$1,321,874,770, an increase of \$21,594,617, or approximately 1.7 percent, over receipts from similar sources during the preceding year.

A comparison of the collections of tobacco taxes for the fiscal years 1948 and 1949

| Source | 1948 | 1949 | Increase or decrease (—) | |
|------------------------------------|-------------------------|-------------------------|--------------------------|--------------|
| | | | Amount | Percent |
| Cigars (large): | | | | |
| Class A | \$42,259.18 | \$42,568.17 | \$308.99 | 0.7 |
| Class B | 1,076,747.22 | 625,827.76 | -450,919.46 | -41.9 |
| Class C | 5,085,845.47 | 6,911,493.87 | 1,825,648.40 | 35.9 |
| Class D | 4,900,955.39 | 3,826,426.34 | -1,074,529.05 | -21.9 |
| Class E | 30,487,921.92 | 28,923,792.34 | -1,564,129.58 | -5.1 |
| Class F | 2,312,998.99 | 2,362,175.92 | 39,176.93 | 1.7 |
| Class G | 2,779,238.81 | 2,848,144.27 | 68,905.46 | 2.5 |
| Total | 46,685,966.98 | 45,530,423.67 | -1,155,543.31 | -2.5 |
| Cigars (small): | 65,536.14 | 59,372.68 | -6,163.46 | -9.4 |
| Cigarettes (large): | 4,601.65 | 7,115.19 | 2,513.54 | 54.6 |
| Cigarettes (small): | 1,208,199,005.10 | 1,232,727,557.03 | 24,528,551.93 | 2.0 |
| Tobacco, manufactured: | 37,024,391.73 | 35,435,187.12 | -1,589,204.61 | -4.3 |
| Snuff | 7,372,400.18 | 7,272,318.68 | -100,081.50 | -1.4 |
| Total | 44,396,791.91 | 42,707,505.80 | -1,689,286.11 | -3.8 |
| Leaf tobacco sold: | 693.94 | 457.03 | -236.91 | -34.1 |
| Cigarette papers: | 924,384.23 | 835,186.19 | -89,198.04 | -9.6 |
| Cigarette tubes: | 1,140.00 | 5,590.08 | 4,450.08 | 390.4 |
| Cigar floor stocks tax: | 627.71 | 1,316.73 | 689.02 | 109.8 |
| Cigarette floor stocks tax: | 1,405.26 | 240.50 | -1,164.76 | -82.9 |
| Grand total | 1,300,280,152.92 | 1,321,874,769.95 | 21,594,617.03 | 1.7 |

The tax on small cigarettes amounted to \$1,232,727,557, an increase of \$24,528,552, or 2.0 percent, over receipts for the preceding year. During the year, 41,837,303,690 small cigarettes were withdrawn from factories without payment of tax, as compared with 34,696,170,185 withdrawn during the preceding year. These tax-free withdrawals included cigarettes for export, for use as sea stores on vessels on the high seas, and for use of the United States. Withdrawals for use as sea stores 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 for temporary storage and subsequent shipment for such purpose.

There were 40 bonded internal revenue sea stores warehouses, 16 Army and Navy sea stores warehouses, and 7 bonded internal revenue export warehouses in operation at the end of the year.

The tax on large cigars amounted to \$45,530,429, a decrease of \$1,155,538, compared with such 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 1949

| | Refund | | Redemption | | Abatement | |
|-----------------------|--------|------------|------------|--------------|-----------|-------------|
| | Number | Amount | Number | Amount | Number | Amount |
| On hand July 1, 1948 | 6 | \$9,483.02 | 141 | \$191,620.36 | 10 | \$10,620.15 |
| Received | 21 | 1,391.68 | 2,121 | 2,695,012.58 | 86 | 25,520.24 |
| Allowed | 19 | 997.80 | 2,182 | 2,709,811.59 | 85 | 32,834.87 |
| Rejected | 8 | 9,876.90 | 5 | 41,396.33 | 10 | 1,914.52 |
| On hand June 30, 1949 | | | 75 | 135,423.02 | 1 | 1,400.00 |

| | Drawback | | Uncollectible | | Total | |
|-----------------------|----------|----------|---------------|---------|--------|--------------|
| | Number | Amount | Number | Amount | Number | Amount |
| On hand July 1, 1948 | 1 | \$112.00 | | | 158 | \$211,844.53 |
| Received | 9 | 2,616.20 | 1 | \$78.48 | 2,238 | 2,724,619.18 |
| Allowed | 10 | 2,728.20 | | | 2,296 | 2,746,372.46 |
| Rejected | | | 1 | 78.48 | 24 | 63,288.23 |
| On hand June 30, 1949 | | | | | 76 | 136,823.02 |

In addition, interest in the amount of \$31.51 was allowed. The sum of \$2,709,811.59, representing claims allowed for the redemption of stamps, includes the following: Stamps which were rendered useless, \$1,205,751.04; stamps for which the owner alleged he had no further use, \$162,244.24; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer, \$1,341,816.31.

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 \$6,137,508.

As a result of the review and audit of returns, 317 assessments were made, involving tax, penalty, and interest in the amount of \$3,614,248.

Number of capital stock tax claims received and disposed of during the fiscal year 1949

| | Refund | | Abatement | | Uncollectible | | Total | |
|-----------------------|--------|--------------|-----------|-------------|---------------|------------|--------|--------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| On hand July 1, 1948 | 130 | \$627,922.24 | 51 | \$51,632.68 | 8 | \$2,119.36 | 189 | \$681,674.28 |
| Received | 109 | 105,795.41 | 14 | 1,605.96 | 65 | 9,423.89 | 188 | 116,825.26 |
| Reopened | 1 | 400.00 | | | | | 1 | 400.00 |
| Allowed | 53 | 27,193.01 | 35 | 12,883.17 | 69 | 9,779.69 | 157 | 49,855.87 |
| Rejected | 69 | 329,359.88 | 6 | 6,279.55 | 2 | 1,137.18 | 77 | 336,776.61 |
| On hand June 30, 1949 | 118 | 377,564.76 | 24 | 84,075.92 | 2 | 626.38 | 144 | 412,267.06 |

During the year, a total of \$3,089, including interest of \$525, 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 1948 and 1949

| Source | 1948 | | Increase or decrease (-) |
|---|-------------------------|-------------------------|--------------------------|
| | 1948 | 1949 | |
| Manufacturers' excise taxes: | | | |
| Lubricating oils..... | \$80,886,921.61 | \$81,759,611.97 | \$872,690.36 |
| Gasoline..... | 478,637,625.15 | 503,647,470.24 | 25,009,845.09 |
| Tire and tubes..... | 159,284,138.65 | 150,899,047.96 | -8,385,090.69 |
| Automobile trucks and busses..... | 91,962,591.20 | 136,797,379.13 | 44,834,887.93 |
| Other automobiles and motorcycles..... | 270,958,392.21 | 332,812,342.37 | 61,853,950.16 |
| Parts and accessories for automobiles..... | 122,850,708.28 | 120,138,240.14 | -2,712,468.14 |
| Electrical energy..... | 69,700,529.73 | 79,347,495.66 | 9,646,965.93 |
| Electric, gas, and oil appliances..... | 37,857,512.46 | 80,934,508.61 | 43,077,000.15 |
| Electric light bulbs and tubes..... | 24,934,505.39 | 26,172,166.87 | 1,237,661.48 |
| Radio sets, phonographs, components, etc..... | 24,266,856.93 | 49,159,550.23 | 24,892,693.30 |
| Phonograph records..... | 67,531,905.10 | 6,482,797.74 | -60,049,107.36 |
| Musical instruments..... | 10,572,682.91 | 9,292,688.30 | -1,280,014.61 |
| Mechanical refrigerators, air-conditioners, etc..... | 58,473,372.22 | 77,833,244.87 | 19,359,872.65 |
| Matches..... | 10,809,657.59 | 8,737,518.31 | -2,072,139.28 |
| Business and store machines..... | 32,707,141.16 | 33,343,900.01 | 636,758.85 |
| Luggage—manufacturers' excise (suspended Apr. 1, 1944)..... | 189.13 | 100.40 | -88.73 |
| Photographic apparatus..... | 43,985,373.95 | 43,139,668.42 | -845,705.53 |
| Sporting goods..... | 18,827,947.98 | 19,846,484.74 | 1,018,536.76 |
| Firearms, shells, and cartridges..... | 11,276,687.37 | 10,378,538.42 | -898,148.95 |
| Pistols and revolvers..... | 857,913.44 | 809,888.11 | -48,025.33 |
| Total..... | 1,649,234,052.56 | 1,771,632,722.50 | 122,398,669.94 |
| Retailers' excise taxes: | | | |
| Fur..... | 79,639,152.40 | 61,946,246.55 | -17,692,905.85 |
| Jewelry..... | 217,899,249.20 | 210,688,165.33 | -7,211,083.87 |
| Luggage..... | 80,632,323.81 | 82,607,133.49 | 1,974,809.68 |
| Toilet preparations..... | 91,852,012.92 | 93,969,241.32 | 2,117,228.40 |
| Total..... | 460,922,738.33 | 449,210,786.69 | -11,711,951.64 |
| Grand total..... | 2,110,156,790.89 | 2,220,743,509.19 | 101,586,718.30 |

Assessments.—A total of \$4,792,587,524, representing 6,371,808 items, was assessed on 3,473 miscellaneous tax assessment lists, which included original and additional assessments of miscellaneous internal revenue taxes.¹ Included in the lists were 21,222 additional assessments, resulting from office audit and field investigations, representing tax, interest, and penalties of \$134,369,337. Interest included in this amount totaled \$15,685,214.

Field reports.—At the beginning of the year there were on hand 180 field reports with respect to proposed additional sales taxes, amounting to \$2,016,793. During the year, 1,585 field reports were received, representing \$4,601,714 in proposed additional taxes, and 1,566 were examined and closed, representing taxes amounting to \$4,266,279. On June 30, 1949, there were 199 reports covering \$2,352,228 awaiting additional evidence.

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.

Claims.—The number of claims received and disposed of by the Sales Tax Division during the fiscal year ended June 30, 1949, is shown in the following table:

Number of claims received and disposed of by the Sales Tax Division during the year 1949

| Claims | Refund | | Abatement | | Uncollectible | | Total | |
|----------------------------|--------|----------------|-----------|--------------|---------------|-------------|--------|----------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| Sales taxes: | | | | | | | | |
| On hand July 1, 1948..... | 1,052 | \$2,608,807.18 | 585 | \$731,141.60 | 8 | \$16,879.06 | 1,645 | \$3,356,827.84 |
| Received..... | 1,644 | 3,135,989.88 | 1,988 | 1,108,585.98 | 308 | 461,710.45 | 3,940 | 4,706,286.31 |
| Reopened..... | 24 | 153,218.86 | 7 | 4,201.21 | | | 31 | 157,420.07 |
| Allowed..... | 1,588 | 1,254,938.32 | 2,214 | 987,465.74 | 315 | 480,584.62 | 4,127 | 2,722,988.68 |
| Rejected..... | 408 | 2,007,196.76 | 78 | 172,266.49 | 1 | 4.89 | 488 | 2,179,470.14 |
| On hand June 30, 1949..... | 713 | 2,633,878.84 | 288 | 684,196.56 | | | 1,001 | 3,316,075.40 |

In connection with the claims shown in the foregoing table, interest was allowed in the amount of \$152,435, compared with \$215,349 allowed as interest during the preceding year.

Credit cases.—At the beginning of the year there were on hand 2,041 sales tax credit cases involving \$3,680,233. During the year 18,265 cases involving \$49,730,686 were received and 17,084 cases involving \$46,339,137 were closed. Of this number 16,827 cases involving \$46,269,629 were allowed, while 257 cases representing \$69,508 were rejected.

Offers in compromise.—On July 1, 1948, there were on hand 6,272 offers in compromise aggregating \$267,709, which had been submitted in settlement of civil and criminal liabilities incurred in connection with various excise and miscellaneous taxes. There were 21,611 offers aggregating \$735,861 received; 23,250 offers aggregating \$488,380 were accepted; 241 offers in the amount of \$90,623 were rejected; and 100 offers amounting to \$45,624 were withdrawn during the fiscal year. On June 30, 1949, there were on hand 4,282 offers amounting to \$378,943 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 3,326 cases, involving \$7,257,743 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 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 adjust-

ment 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 1948 and 1949

| Source | 1948 | 1949 | Increase or decrease (-) |
|--|-------------------------|-------------------------|--------------------------|
| Documentary stamps: | | | |
| Bonds of indebtedness, capital stock issues, etc. | \$50,771,302.94 | \$46,666,890.85 | -\$4,104,412.09 |
| Capital stock sales or transfers | 20,373,527.57 | 17,909,765.91 | -2,463,761.66 |
| Playing cards | 7,867,223.97 | 7,563,960.97 | -303,263.00 |
| Silver bullion, sales or transfers | 453,881.16 | 687,425.15 | 233,543.99 |
| Total | 79,465,935.64 | 72,828,042.88 | -6,637,892.76 |
| Oleomargarine: | | | |
| Colored | 5,290,241.35 | 11,550,576.63 | 6,260,335.28 |
| Uncolored | 2,066,263.77 | 1,821,202.17 | -245,061.60 |
| Special taxes | 2,449,924.22 | 4,169,301.73 | 1,719,377.51 |
| Total | 9,806,429.34 | 17,541,080.53 | 7,734,651.19 |
| Adulterated butter: | | | |
| Renovated butter | 14,769.22 | 17,048.68 | 2,279.46 |
| Filled cheese | 3,278.00 | 3,560.14 | 282.14 |
| | 1,544.73 | 429.04 | -1,115.69 |
| Total | 19,591.95 | 21,037.86 | 1,445.91 |
| Transportation of oil by pipe line | 18,773,045.00 | 19,324,552.99 | 551,507.99 |
| Telegraph, telephone, cable and radio messages, etc. | 255,711,272.43 | 289,320,915.96 | 33,609,643.53 |
| Leased wires, etc. (telegraph and telephone) | 19,543,879.16 | 22,058,766.04 | 2,514,886.88 |
| Local telephone service | 193,520,917.11 | 224,530,630.85 | 31,009,713.74 |
| Safe deposit boxes | 9,081,102.94 | 9,461,317.44 | 380,214.50 |
| Total | 496,630,216.64 | 564,696,183.28 | 68,065,966.64 |
| Admissions | 385,190,699.12 | 385,843,793.10 | 743,093.98 |
| Cabaret | 53,527,145.22 | 48,856,669.14 | -4,670,476.08 |
| Dues and initiation fees | 25,499,192.75 | 27,789,911.84 | 2,290,719.09 |
| Total | 464,127,037.09 | 462,490,374.08 | -1,636,663.01 |
| Narcotic: | | | |
| Marihuana | 869,821.45 | 801,413.78 | -68,407.67 |
| | 18,821.19 | 13,131.09 | -5,690.10 |
| Total | 888,642.64 | 814,544.87 | -74,097.77 |
| Coconut oils, etc., processed | 25,704,319.58 | 17,459,774.67 | -8,244,544.91 |
| National Firearms Act | 9,359.71 | 11,007.99 | 1,648.28 |
| Total | 25,713,679.29 | 17,470,782.66 | -8,242,896.63 |
| Bowling alleys, pool tables | 4,085,677.01 | 3,805,117.85 | -280,559.16 |
| Coin-operated devices | 19,270,940.65 | 21,057,534.19 | 1,816,593.54 |
| Transportation of persons | 246,323,047.56 | 251,388,581.44 | 5,065,533.88 |
| Transportation of property | 317,203,134.25 | 337,029,889.92 | 19,826,755.67 |
| Total | 586,882,799.47 | 613,311,123.40 | 26,428,323.93 |
| Sugar | 71,240,833.76 | 76,174,356.09 | 4,927,522.33 |
| Other miscellaneous receipts | 396,260.15 | 272,711.63 | -123,548.52 |
| Grand total | 1,735,177,434.97 | 1,825,620,237.28 | 90,442,802.31 |

Oleomargarine; adulterated, process or renovated butter; and filled cheese.—At the beginning of the year there were 51 manufacturers of oleomargarine engaged in business, 38 of which produced colored oleomargarine. At the close of the year there were 56 manufacturers of oleomargarine engaged in business, 46 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 126,676,639 pounds of colored oleomargarine and 731,935,937 pounds of uncolored oleomargarine, as compared with production of 75,242,507 pounds of colored oleomargarine and 815,090,586 pounds of uncolored oleomargarine during the previous year. There were 48,456 returns filed during the year by manufacturers and wholesale dealers in oleomargarine.

There were 9,938,115 pounds of colored oleomargarine withdrawn without the payment of the tax for export, and tax-free withdrawals of colored oleomargarine for the use of the United States amounted to 1,374,844 pounds.

One manufacturer of adulterated butter and three manufacturers of process or renovated butter registered during the fiscal year. The production of adulterated butter amounted to 92,970 pounds, as compared with 45,172 pounds produced during the preceding year. The process or renovated butter produced amounted to 1,327,209 pounds, as compared with 1,246,525 pounds produced during the preceding year.

There was one manufacturer of filled cheese registered during the fiscal year. Filled cheese produced amounted to 43,838 pounds as compared with 18,867 pounds produced during the preceding year.

Firearms, under the National Firearms Act and the Federal Firearms Act.—The collections of taxes during the year under the National Firearms Act, including the special taxes, amounted to \$11,008.

The number of licenses issued during the fiscal year, in accordance with the provisions of the Federal Firearms Act, to manufacturers and dealers in firearms, was 22,676.

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 \$687,425, as compared with collections of \$453,881 for the preceding year.

Field and special squad reports.—There were received during the year 3,871 reports, representing additional taxes in the amount of \$7,179,668, and 3,846 reports amounting to \$6,598,704 were examined and closed, leaving 319 reports covering \$3,588,382 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 1949

| Claims | Refund | | Abatement | | Redemption | | Uncollectible | |
|------------------------------|--------|----------------|-----------|--------------|------------|-------------|---------------|--------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| Miscellaneous excise: | | | | | | | | |
| On hand July 1, 1948..... | 1,200 | \$2,571,433.87 | 615 | \$395,580.30 | | | 85 | \$73,587.37 |
| Received..... | 3,724 | 2,600,276.10 | 2,577 | 731,348.98 | | | 969 | 821,227.08 |
| Reopened..... | 52 | 63,394.66 | 3 | 4,719.97 | | | | |
| Allowed..... | 2,832 | 1,729,948.90 | 2,478 | 528,678.58 | | | 979 | 728,604.18 |
| Rejected..... | 655 | 1,752,674.72 | 180 | 210,830.12 | | | 5 | 10,252.12 |
| On hand June 30, 1949..... | 1,489 | 1,752,450.01 | 589 | 394,038.55 | | | 70 | 154,958.15 |
| Miscellaneous stamps: | | | | | | | | |
| On hand July 1, 1948..... | 218 | 60,016.18 | 64 | 49,840.39 | 380 | \$75,523.79 | 49 | 2,120.22 |
| Received..... | 1,566 | 44,987.96 | 612 | 363,404.04 | 3,451 | 496,086.96 | 539 | 27,081.37 |
| Reopened..... | 4 | 24,382.84 | 2 | 13,312.59 | 5 | 288.12 | | |
| Allowed..... | 1,559 | 49,317.05 | 546 | 327,471.89 | 3,193 | 225,324.92 | 572 | 28,320.98 |
| Rejected..... | 37 | 66,182.62 | 18 | 15,449.69 | 213 | 95,111.26 | | |
| On hand June 30, 1949..... | 192 | 14,887.41 | 114 | 83,695.04 | 430 | 251,462.69 | 16 | 880.61 |
| Narcotic: | | | | | | | | |
| On hand July 1, 1948..... | 12 | 24.45 | 3 | 1,727.51 | 6 | 13.89 | 3 | 269.32 |
| Received..... | 113 | 403.55 | 18 | 228.28 | 61 | 3,449.01 | 26 | 8,600.20 |
| Reopened..... | | | | | | | | |
| Allowed..... | 107 | 375.05 | 18 | 1,848.22 | 61 | 3,294.28 | 24 | 8,468.57 |
| Rejected..... | 4 | 16.00 | | | 1 | 3.00 | | |
| On hand June 30, 1949..... | 14 | 36.95 | 3 | 107.57 | 5 | 165.62 | 4 | 405.96 |
| Marhuama: | | | | | | | | |
| On hand July 1, 1948..... | | | 3 | 4,414.01 | | | 18 | 152,022.64 |
| Received..... | 5 | 4,928.22 | 17 | 67,672.68 | | | 241 | 1,017,665.31 |
| Reopened..... | | | | | | | | |
| Allowed..... | 2 | 745.00 | 12 | 67,061.89 | | | 232 | 1,148,571.67 |
| Rejected..... | 1 | 3,188.09 | 5 | 23,109.60 | | | | |
| On hand June 30, 1949..... | 1 | 995.13 | 3 | 1,915.20 | | | 27 | 21,016.28 |
| Silver: | | | | | | | | |
| On hand July 1, 1948..... | 1 | 16,308.85 | 25 | 2,907,804.02 | | | | |
| Received..... | 3 | 16,309.77 | 133 | 86,185.86 | 1 | 75.94 | | |
| Reopened..... | | | | | | | | |
| Allowed..... | | | 129 | 723,002.23 | 1 | 75.94 | | |
| Rejected..... | | | 5 | 2,228,726.39 | | | | |
| On hand June 30, 1949..... | 4 | 32,618.62 | 24 | 42,261.26 | | | | |
| Coal: | | | | | | | | |
| On hand July 1, 1948..... | | | | | | | 8 | 746.19 |
| Received..... | | | 13 | 5,068.11 | | | 44 | 18,126.23 |
| Reopened..... | | | | | | | | |
| Allowed..... | | | 4 | 24.73 | | | 52 | 18,872.42 |
| Rejected..... | | | 9 | 5,043.38 | | | | |
| On hand June 30, 1949..... | | | | | | | | |
| Sugar: | | | | | | | | |
| On hand July 1, 1948..... | 82 | 129,646.23 | | | | | | |
| Received..... | 638 | 14,783,853.83 | 3 | 571.16 | | | | |
| Reopened..... | 2 | 1,805.92 | | | | | | |
| Allowed..... | 606 | 990,845.52 | 2 | 143.17 | | | | |
| Rejected..... | 21 | 13,749,645.02 | 1 | 428.01 | | | | |
| On hand June 30, 1949..... | 95 | 179,815.44 | | | | | | |
| Total: | | | | | | | | |
| On hand July 1, 1948..... | 1,513 | 2,777,429.58 | 710 | 3,369,366.23 | 386 | 75,537.68 | 163 | 228,745.74 |
| Received..... | 6,049 | 17,455,738.43 | 3,373 | 1,274,537.13 | 3,513 | 499,611.91 | 1,816 | 1,892,600.19 |
| Reopened..... | 58 | 89,553.42 | 5 | 18,032.56 | 5 | 288.12 | | |
| Allowed..... | 5,106 | 2,771,231.52 | 3,187 | 1,646,230.51 | 3,255 | 228,695.14 | 1,859 | 1,933,832.82 |
| Rejected..... | 719 | 15,570,706.36 | 168 | 2,433,687.19 | 214 | 95,114.26 | 5 | 10,252.12 |
| On hand June 30, 1949..... | 1,795 | 1,930,803.56 | 733 | 522,018.22 | 436 | 251,628.31 | 117 | 177,260.99 |

Miscellaneous credit cases.—Two thousand five hundred and six cases, involving taxes of \$3,713,410, were received during the year. A total of 2,483 cases, involving \$4,181,285, was disposed of by the allowance of 2,186 cases, representing \$4,087,641, and the rejection of 297 cases, amounting to \$93,645.

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, 1949, there were authorized to operate a total of 2,251 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 2,371 as of June 30, 1948. This represents a decrease of 120 establishments. As of June 30, 1949, there were 478,515 wholesale and retail dealers, as compared with 467,811 a year ago, representing an increase of 10,704 dealers, or 2.3 percent. The total number of plants and permittees of all classes, as of June 30, 1949, was 497,456 as compared with 487,027 a year ago, representing an increase of 10,429 or 2.1 percent. A table showing the number for each class, as of June 30, 1949, is included in the Appendix.

Collections.—For the fifth 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 \$2,210,607,168 during the year represent a decrease of \$44,719,586 or 2.0 percent, as compared with collections of \$2,255,326,754 during 1948.

The total collections on distilled spirits alone in the fiscal year 1949 again exceeded one billion dollars, but represent a decrease of approximately 40 millions from collections for 1948. Such collections amounted to 65.7 percent of the total liquor tax collections in 1949, compared with 66.2 percent in the fiscal year 1948.

The total collections from all domestic and imported liquor taxes during 1949 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 1949 | Fiscal year 1948 | Amount | Percent |
| Distilled spirits..... | \$1,453,275,101 | \$1,492,590,331 | -\$39,315,230 | -2.6 |
| Fermented malt liquors..... | 690,303,189 | 701,119,310 | -10,316,121 | -1.5 |
| Wines..... | 66,523,378 | 61,617,113 | +4,911,765 | +8.0 |
| Total..... | 2,210,607,168 | 2,255,326,754 | -44,719,586 | -2.0 |

The total excise tax collections on domestic and imported distilled spirits for the fiscal year 1949 amounted to \$1,396,954,788, as compared with \$1,434,789,176 for the preceding year, representing a decrease of 2.6 percent.

The total excise tax collections on domestic distilled spirits for 1949 amounted to \$1,275,181,485, as compared with \$1,324,823,881 for 1948, a decrease of \$49,642,396, or 3.7 percent. The total excise taxes on imported distilled spirits for 1949 amounted to \$121,773,303, compared with \$109,965,295 for 1948, an increase of \$11,808,008, or 10.7 percent.

The total excise tax collections from all domestic and imported liquor taxes during 1949 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 1949 | Fiscal year 1948 | Amount | Percent |
| Distilled spirits: | | | | |
| Domestic..... | \$1,275,181,485 | \$1,324,823,881 | -\$49,642,396 | -3.7 |
| Imported..... | 121,773,303 | 109,965,295 | +11,808,008 | +10.7 |
| Total..... | 1,396,954,788 | 1,434,789,176 | -37,834,388 | -2.6 |
| Fermented malt liquors..... | 686,367,516 | 697,097,258 | -10,729,742 | -1.5 |
| Wines: | | | | |
| Domestic..... | 63,333,657 | 58,428,943 | +4,904,714 | +8.4 |
| Imported..... | 2,448,104 | 2,532,893 | -84,789 | -3.3 |
| Total..... | 65,781,761 | 60,961,836 | +4,819,925 | +7.9 |
| Grand total..... | 2,149,104,065 | 2,192,848,270 | -43,744,205 | -2.0 |

Production of distilled spirits.—The total production of all distilled spirits for the fiscal year 1949 (by registered and fruit distilleries) amounted to 266,542,499 tax gallons, as compared with 244,127,343 tax gallons produced during the preceding fiscal year. The production of whisky for 1949 amounted to 149,595,239 tax gallons, as compared with 129,597,067 tax gallons for the preceding year.

The quantity of spirits produced for industrial purposes is not determinable. In the fiscal year 1949, 713,830 tax gallons of spirits were transferred to denaturing plants for denaturation, as compared with 465,868 tax gallons in 1948, and 28,400,821 tax gallons were transferred to industrial alcohol bonded warehouses as compared with 20,920,794 tax gallons in 1948. 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 35,824,521 proof gallons for the fiscal year 1949.

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 1949 | Fiscal year 1948 | Amount | Percent |
| By registered distilleries: | | | | |
| Whisky..... | 149,595,239 | 129,597,067 | +19,998,172 | +15.4 |
| Brandy..... | 30,531 | 18,455 | +12,076 | +65.4 |
| Rum— | | | | |
| Beverage..... | 241,668 | 441,123 | -199,455 | -45.2 |
| Industrial..... | 1,757,078 | 1,557,410 | +199,668 | +12.6 |
| Gin..... | 3,937,490 | 3,691,196 | +246,294 | +6.7 |
| Spirits..... | 75,031,098 | 83,193,482 | -8,162,384 | -9.8 |
| Total..... | 230,693,104 | 218,498,733 | +12,094,371 | +5.5 |
| By fruit distilleries: | | | | |
| Brandy..... | 17,427,034 | 21,154,197 | -3,727,163 | -17.6 |
| Spirits..... | 18,522,361 | 4,474,413 | +14,047,948 | +314.0 |
| Total..... | 35,949,395 | 25,628,610 | +10,320,785 | +40.3 |
| Grand total..... | 266,542,499 | 244,127,343 | +22,415,156 | +9.2 |

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 nonbeverage 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 141,766,697 tax gallons during the fiscal year 1949, as compared with 147,160,331 tax gallons for 1948.

Tax-paid withdrawals of each kind of distilled spirits for the fiscal year 1949 is compared with such tax-paid withdrawals for 1948 in the following table:

| | Tax-paid withdrawals of distilled spirits | | | |
|----------------------|---|------------------|------------|---------|
| | Tax gallons | | Change | |
| | Fiscal year 1949 | Fiscal year 1948 | Amount | Percent |
| Whisky: | | | | |
| Bottled in bond..... | 7,788,536 | 9,130,136 | -1,341,600 | -14.7 |
| Total..... | 52,674,964 | 53,603,200 | -928,236 | -1.7 |
| Brandy..... | 2,011,348 | 1,395,887 | +615,461 | +44.1 |
| Rum..... | 301,311 | 297,083 | +4,278 | +1.4 |
| Gin..... | 3,786,877 | 3,475,525 | +311,352 | +9.0 |
| Spirits..... | 42,146,483 | 49,630,289 | -7,483,806 | -15.1 |
| Total..... | 100,920,983 | 108,401,934 | -7,480,951 | -6.9 |
| Alcohol..... | 40,845,714 | 38,758,397 | +2,087,317 | +5.4 |
| Grand total..... | 141,766,697 | 147,160,331 | -5,393,634 | -3.7 |

Tax-free withdrawals of distilled spirits.—During the fiscal year 1949 a total of 38,568,036 tax gallons of distilled spirits were withdrawn tax-free, as compared with 27,421,266 tax gallons for 1948.

Materials used in production of rectified products.—The total tax-paid domestic and imported distilled spirits and wines used in the production of rectified products during the fiscal year 1949 amounted to 118,971,861 proof gallons, consisting of 38,117,617 proof gallons of whisky, 42,192,873 proof gallons of spirits, 35,824,521 proof gallons of alcohol, and 2,836,850 proof gallons of other materials. (A break-down of domestic and imported distilled spirits and wines 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 1949 amounted to 118,954,612 proof gallons, consisting of 107,781,521 proof gallons of whisky, 6,601,847 proof gallons of gin, 2,817,735 proof gallons of cordials and liqueurs, and 1,753,509 proof gallons of other products, as compared with the total 1948 production of 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.

Consumption of distilled spirits.—The total distilled spirits bottled during the year (exclusive of distilled spirits bottled for exportation) amounted to 160,931,244 wine gallons, of which 136,857,613 wine gallons were rectified products, 16,247,519 wine gallons were unrectified products (other than bottled-in-bond), and 7,826,112 wine gallons were bottled-in-bond products. This compares with a total of 165,888,683 wine gallons bottled during the fiscal year 1948, consisting of 144,018,537 wine gallons of rectified products, 12,717,091 wine gallons of unrectified products (other than bottled-in-bond), and 9,153,055 wine gallons of bottled-in-bond products. The total whisky bottled amounted to 142,633,709 wine gallons for 1949 as compared with 149,232,495 wine gallons during the prior fiscal year. The total rectified whisky bottled during the fiscal year 1949 con-

tained 35.4 percent of whisky, as compared with 34.5 percent for 1948 and 33.4 percent for 1947.

Stocks of distilled spirits.—The total stocks of whisky, brandy, rum, gin, and spirits as of June 30, 1949, amounted to 677,343,619 original tax gallons, as compared with 594,733,085 original tax gallons as of June 30, 1948, or an increase of 13.9 percent. The stocks of whisky increased from 522,260,756 original tax gallons as of June 30, 1948, to 602,925,861 original tax gallons as of June 30, 1949, or 15.4 percent. The stocks of whisky 4 years old or older amounted to 33,160,196 tax gallons as of June 30, 1949, as compared with 55,506,519 tax gallons as of June 30, 1948, a decrease of 40.3 percent.

Specially denatured rum.—During the year there were produced 1,153,246 wine gallons of specially denatured rum, as compared with 1,066,574 wine gallons for 1948.

Fermented malt liquors.—Production of fermented malt liquors during the fiscal year amounted to 89,735,647 barrels, or 1.7 percent less than the preceding year (91,291,219 barrels). Tax-paid withdrawals were 85,809,068 barrels, or 1.4 percent less than the preceding year (86,992,795 barrels). Fermented malt liquors withdrawn by pipe line for bottling represented 69.9 percent of the total taxpaid withdrawals, as compared with 68.4 percent in the preceding year. Tax-free withdrawals for export were 731,527 barrels, an increase of 818 barrels as compared with the fiscal year 1948.

Wines.—Production of still wines amounted to 139,879,738 wine gallons, or 32.7 percent more than the preceding year (105,424,549 wine gallons). Tax-paid withdrawals of still wines amounted to 119,106,689 wine gallons, or 8.2 percent more than in the preceding year (110,114,160 wine gallons). Tax-paid withdrawals of domestic sparkling wines amounted to 21,665,256 half-pint units, an increase of 6.1 percent from the preceding year (20,413,746 half-pint units). Tax-paid withdrawals of vermouth produced at wineries amounted to 2,126,544 wine gallons, an increase of 26.1 percent from the preceding year (1,686,508 wine gallons). Tax-paid withdrawals of aperitif wines produced at wineries amounted to 203,876 wine gallons as compared with 308 wine gallons for the preceding year. Production of distilling materials at wineries (to be used at fruit distilleries) amounted to 286,045,119 wine gallons, as compared with 208,903,247 wine gallons, for the prior fiscal year.

Production of ethyl alcohol.—The total ethyl alcohol production for the year amounted to 351,015,364 proof gallons, as compared with 332,282,148 proof gallons for 1948, an increase of 5.6 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 324,565,106 proof gallons.

The total quantity of ethyl alcohol withdrawn for denaturation during the year amounted to 321,222,197 proof gallons. The total quantity removed for use of the United States amounted to 644,889 proof gallons. There was withdrawn during the year for hospital, scientific, and educational use a total of 2,545,837 proof gallons.

Stocks of undenatured alcohol.—As of June 30, 1949, the stocks of ethyl alcohol amounted to 51,015,381 proof gallons, as compared with 38,273,358 proof gallons as of June 30, 1948, an increase of 33.3 percent.

Production of denatured alcohol.—During the year there were produced 164,273,211 wine gallons of specially denatured alcohol, as compared with 149,394,037 wine gallons for the fiscal year 1948; 10,221,492 wine gallons of completely denatured alcohol, as compared with 34,887,789 wine gallons for the fiscal year 1948. The total production was 174,494,703 wine gallons, as compared with the total production of 184,281,826 wine gallons for 1948.

The quantity of specially denatured alcohol used in the manufacture of synthetic rubber amounted to 1,427,787 wine gallons for the fiscal year 1949, as compared with 370,818 wine gallons for 1948.

Production of vinegar.—The production of vinegar by the vaporizing process for the fiscal year 1949 amounted to 25,417,460 gallons (100-grain strength) as compared with 24,816,502 gallons (100-grain strength) for the fiscal year 1948.

Assessments.—There were received and reviewed for tax liability during the year 7,588 reports of inspection and investigation by field offices. The review disclosed that liability to taxes was incurred in 3,734 of such cases in the amount of \$1,942,433.

During the year, there were certified to the Commissioner 843 assessment lists totaling 101,684 items aggregating \$519,836,167. Included in these were 3,858 items totaling \$2,069,706 entered by the Alcohol Tax Unit, resulting from office audits and field investigations.

Claims for drawback of tax on distilled spirits used in nonbeverage products.—During the year there were received 4,159 claims amounting to \$29,061,348, compared with 4,333 claims amounting to \$30,005,864 during the preceding year. There were 4,102 claims amounting to \$28,728,739 allowed, and 61 claims amounting to \$43,653 rejected. During the prior year there were allowed 4,366 claims amounting to \$30,840,199, and there were rejected 33 claims amounting to \$10,047.

Claims for remission of taxes on distilled spirits and wines.—During the year there were received 4,059 claims amounting to \$5,474,677. There were allowed 3,016 claims amounting to \$4,688,995 for remission of tax on distilled spirits, and 244 claims amounting to \$527,258 for remission of tax on wines. There were rejected 699 claims amounting to \$171,102 for remission of tax on distilled spirits, and 74 claims amounting to \$16,452 for remission of tax on wines.

Claims for redemption of stamps, abatement and refund of taxes.—During the fiscal year 1949 there were allowed 13,270 claims for redemption of stamps, abatement and refund of taxes amounting to \$9,442,446, compared with 10,138 claims amounting to \$4,181,773 during 1948. There were rejected 1,181 claims amounting to \$776,764 compared with 1,575 claims amounting to \$720,817 the previous year.

Export claims.—During the year there were allowed 857 claims amounting to \$838,981 for drawback of tax on alcohol used in flavoring extracts, toilet and medicinal preparations exported; 3,508 claims amounting to \$3,161,234 for drawback of tax on distilled spirits and wines bottled especially for export and exported; 4 claims amounting

to \$95,127 for drawback of tax on distilled spirits exported in distillers' original packages, and 8 claims amounting to \$286 on stills exported.

Offers in compromise under internal revenue laws.—During the year, 4,065 offers in compromise aggregating \$356,391 were received, 3,996 offers aggregating \$339,150 were accepted, and 136 offers aggregating \$25,615 were rejected; and 7 offers aggregating \$2,391 were returned to the district supervisors for further investigation.

Offers in compromise under Federal Alcohol Administration Act.—During the year, 248 offers in compromise aggregating \$64,685 were received, 226 offers aggregating \$50,795 were accepted, 12 offers aggregating \$11,665 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 5,276 samples for analysis, as compared with 5,403 for the fiscal year 1948.

The branch laboratories received 45,386 samples, as compared with 39,074 for the fiscal year 1948. The field chemists spent 671 days in court and 556 days in inspections. More than 27 percent of the samples examined in the field were narcotics.

During the year three chemists were awarded the Treasury medal for meritorious civilian service.

The study of the effect of aging whisky in various types of cooperage which started in 1945, was continued.

A new denaturant for completely denatured alcohol was authorized after experiments found it to be satisfactory. Methods were developed and published covering the detection of cyanides and ferrocyanides in wine, and the detection of cocaine in mixture with procaine.

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 assisting and instructing field personnel, and improving efficiency in the determination and collection of liquor taxes. A new program of training for inspectors was started during the year. Many time-saving procedures were recommended for adoption which were investigated and developed as a result of the Treasury Department cash awards for suggestions and work simplification programs.

During the fiscal year, a total of 319,758 inspections of plants and permittees were made by field offices, of which 3,825 were made pursuant to original applications filed by persons in the beverage liquor business or in the industrial alcohol industry.

A total of 27,022 applications, notices, bonds, consents of surety, plats, plans, and other documents required by law and regulations to be filed in connection with new establishments, changes in premises and equipment, and discontinuances were administratively examined.

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

Federal Alcohol Administration Act, and enforcement activities are contained in the Appendix.

Administrative procedure.—During the year continued improvements were made in administrative procedure relating to operations, transactions, and inspection of plants and permittees.

The following Treasury decisions amending regulations were prepared by the Unit:

Procedure pertaining to firearms, under the Federal Firearms Act. (T. D. 5646.)

Procedure for the tax-payment, stamping, etc., of imported fermented malt liquor pursuant to the Act of June 30, 1948. (T. D. 5647.)

Procedure for the refunding of tax on fermented malt liquors lost in brewers' bottling houses pursuant to the Act of July 3, 1948 (Public Law 899, 80th Cong.). (T. D. 5648.)

Procedure for the removal for exportation of distilling apparatus from the premises of manufacturers or vendors without payment of the commodity tax. (T. D. 5651.)

Procedure to establish losses of tax-paid liquors in transit from Puerto Rico to the United States in order to effectuate proper tax-payment, or proper refund of taxes if claim for refund is made. (T. D. 5652.)

Simplification and improvement of the procedure relating to the production, removal, bottling, storage, and exportation of fermented malt liquor. (T. D. 5654.)

Requirements relating to the construction of containers for packaging bottled-in-bond spirits and spirits intended for export with benefit of drawback. (T. Ds. 5655 and 5656.)

Procedure relating to (1) the establishment and operations of distilleries, fruit distilleries, rectifying plants, tax-paid bottling plants, and internal revenue bonded warehouses, (2) the bottling of distilled spirits in bond, and (3) the gauging of distilled spirits. (T. Ds. 5663, 5664, 5668, 5669, 5671, 5681, 5700, 5701, 5702, and 5705.)

Procedure relating to drawback of tax on distilled spirits and wines. (T. D. 5691.)

Procedure concerning wholesale and retail dealers in liquors. (T. D. 5693.)

Tax rates applicable to imported liqueurs, cordials, and similar compounds, flavored wines, and other compounds and preparations. (T. D. 5694.)

Procedure concerning accounting of red strip stamps by proprietors of tax-paid bottling plants and rectifying plants. (T. Ds. 5703 and 5704.)

Procedure for the tax-payment of alcoholic beverages in Puerto Rico after withdrawal for rectification or bottling, in order to make stocks available for shipment to the United States, under the Puerto Rican law, as amended. (T. D. 5706.)

Procedure for labeling and advertising of distilled spirits with respect to the labeling of Scotch, Irish, and Canadian whiskies and types thereof, and to other matters, and prescribing a standard of identity for Vodka and for other purposes. (T. D. 5707.)

Regulations 20, "Wholesale and Retail Dealers in Liquors," and Regulations 29, "Drawback of Tax on Distilled Spirits Used in the

Manufacture of Nonbeverage Products," were reprinted to incorporate amendments.

An Inspector's Manual prepared under the direction of the Field Inspection Division was issued to inspectors throughout the Unit as an additional aid in conducting inspections of plants and permittees.

The chief of the Procedure Division, as chairman of the cash awards program, directed the program for the Alcohol Tax Unit. During the year a total of 1,156 suggestions were reviewed and closed, of which 189 were adopted. The Procedure Division was responsible for putting adopted suggestions into effect, including the necessary revision of regulations, forms, and administrative procedure.

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 in effect June 30, 1949, totaled 18,858 as compared with 18,912 in effect at the end of the previous year. 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 June 30, 1949.

Labels.—The Federal Alcohol Administration Act provides that no person engaged in business as a bottler or importer shall bottle, or remove from customs custody for consumption, any distilled spirits, wine, or malt beverages, unless he has obtained and has in his possession a certificate of label approval or certificate of exemption from label approval covering the labels affixed to the bottled products. During the year 32,191 applications were received, a slight decline from the previous year's total of 33,945 applications. A table is included in the Appendix showing the volume of work handled in this field during the fiscal year.

As a result of hearings held in San Francisco and Washington, the distilled spirits labeling regulations were amended in several respects. The most important changes were with respect to the creation of higher standards for rye and bourbon liqueurs and domestically produced blended Scotch type whisky; the elimination of existing standards for blended Irish type whisky; the establishment of standards of identity for Vodka; and the requirement of a disclosure, on labels of domestic blends, of the presence of whiskies of foreign origin.

Advertising.—For the purpose of determining compliance with the advertising provisions of the Federal Alcohol Administration Act and regulations issued thereunder, 146,611 alcoholic beverage advertisements, appearing in 29,559 publications were reviewed during the year. Regulatory action of a corrective nature was taken in 1,754 cases where minor technical irregularities were observed. Radio continuities numbering 12,100 and 2,610 pieces of point-of-sale advertising material were also reviewed. Seven cases involving more serious irregularities were closed upon acceptance of substantial offers in compromise. As a service to the industry and to prevent the dissemination of improper advertisements, the Bureau reviewed and commented upon 1,796 advertisements or advertising campaigns prior to publication.

Trade practice.—The past year has witnessed the industry's return to the highly competitive buyer's market, in existence prior to the war, with the attendant promotional schemes employed by the industry to induce sales. Numerous investigations were made where it appeared that the promotional devices employed were contrary to the Trade Practices Section of the Federal Alcohol Administration Act. Permit revocation or suspension proceedings were authorized or instituted in 60 cases, and offers in compromise were accepted in 219 cases.

Interlocking directorates.—In accordance with section 8 of the Federal Alcohol Administration Act, 60 applications for approval of interlocking directorates and officers were received and acted upon by the Bureau's Washington office.

ENFORCEMENT ACTIVITIES

Seizures.—During the fiscal year, 8,008 illicit stills, 3,661,432 gallons of mash, 131,538 gallons of illicit liquors, 35,288 gallons of tax-paid liquors, and 1,596 automobiles and trucks were seized, as compared with the seizure of 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 during 1948. The appraised value of the property seized during the fiscal year 1949 was \$2,475,188, as compared with \$1,710,833 for 1948.

During the fiscal year 1949 violations of the internal revenue liquor laws, as reflected by enforcement statistics, continued to increase. This upward trend was first observed in December 1947, following the abandonment of sugar rationing in June of the same year. The increase in violations has been confined principally to the southern States and a few metropolitan areas on the east coast. The demand for non-tax-paid spirits in these areas may be attributed to low income groups and the factor of unemployment, which has increased during the last 6 months of the fiscal year, particularly in the southern States.

Arrests and prosecutions.—There were 8,915 persons arrested for violations of the internal revenue liquor laws; recommendations were made for the prosecution of 8,092 persons in Federal courts in Alcohol Tax Unit cases, an increase of 1,189 or 17.2 percent as compared with 1948; and 5,718 persons were indicted. There were 4,592 persons convicted, and as of June 30, 1949, 2,541 persons were awaiting grand jury action, and 1,676 persons were awaiting trial action for internal revenue liquor law violations.

Applications for pardon and parole.—During the year 11 applications for pardon and 922 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, 20 vehicles and 1,504 gallons of tax-paid liquors valued at \$62,831 were seized. There were 31 persons arrested, 5 persons indicted, and 5 persons convicted.

Accident investigations.—During the fiscal year ended June 30, 1949, the Enforcement Division of the Alcohol Tax Unit initiated 318 investigations, completed 322, and submitted reports on 327 accident investigations involving personnel of the Bureau of Internal Revenue

while engaged on official business and resulting in personal injury to the employees or others and/or property damage to 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, as well as the employees' interest in any suits or other action growing out of the accidents under the Federal Tort Claims Act, and the United States Employees Compensation Act.

Firearms program.—In September 1945 the Alcohol Tax Unit began an intensive investigative program to bring about the registration of machine guns, machine pistols, and other firearms coming within the purview of the National Firearms Act. As a result of this program, a total of 100,249 investigations were conducted, resulting in the registration with the Commissioner of Internal Revenue of 13,204 firearms.

TECHNICAL STAFF

The Technical Staff is the appellate agency established within the Bureau of Internal Revenue for the determination of Federal income, profits, estate, and gift tax liability. It is an independent organization answerable to the Commissioner and operating under his supervision. In general, its work concerns the classes of taxation over which The Tax Court of the United States has jurisdiction. The Staff organization is made up of an administrative office in Washington and 12 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 117-119 on pages 219-221.

With respect to contested cases not docketed before The Tax Court of the United States, there were 7,214 on hand July 1, 1948, awaiting Staff action, and 710 awaiting action by taxpayers on statutory deficiency notices directed or sustained by the Staff, or a total of 7,924 nondocketed cases. Receipts and dispositions during the year were as follows:

| | |
|--|---------------|
| On hand July 1, 1948..... | 7,924 |
| Received..... | 8,710 |
| Total..... | 16,634 |
| Dispositions: | |
| Settled by agreement..... | 3,760 |
| Defaulted after statutory notice..... | 732 |
| Petitions filed after statutory notice..... | 1,267 |
| Unagreed overassessments and claim rejections..... | 349 |
| Returned to internal revenue agents in charge, without action..... | 202 |
| Transferred to other Bureau agencies (bankruptcy, etc.)..... | 472 |
| Total..... | 6,782 |

On hand at the close of June 30, 1949..... 9,852

Of the number on hand at the close of the year, 9,017 were awaiting Staff action and 835 action by taxpayers on deficiency notices. In addition to the above dispositions, 1,006 subsidiary cases were closed in accordance with the action taken in the respective basic cases. Receipts of nondocketed cases in 1949 exceeded those of 1948 by 960. Dispositions, exclusive of transfers and cases returned to revenue agents in charge without action, exceeded those of 1948 by 635.

During the fiscal year ended June 30, 1949, the Staff field divisions directed the issuance of statutory deficiency notices in 1,961 cases. In 39.6 percent of these cases the taxpayer did not take an appeal to the Tax Court. The comparable percentage for the preceding 8-year period, 1941 to 1948, inclusive, was 34.7.

During the year 513 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 261 of these cases without an agreement being received from the taxpayer and 252 were settled. With respect to the 261 statutory notices which were sustained, the taxpayers filed petitions with the Tax Court in 142 cases and defaulted in the remaining 119.

On July 1, 1948, there were 4,991 docketed cases on hand in the Staff field divisions and 4,624 dockets were received during the year. Of these docketed cases, 3,125 were settled by stipulated agreement, 413 were dismissed for various reasons by the Tax Court, and 946 were submitted to the Tax Court on the merits, leaving a balance

of 5,131 on hand June 30, 1949. In addition to the dispositions summarized above, action was taken on 476 subsidiary cases which were closed in accordance with the closing of the respective basic cases.

Receipts of docketed cases during 1949 exceeded receipts of 1948 by 26. Dispositions, excluding cases submitted to the Tax Court, exceeded those of 1948 by 608. More cases were disposed of by stipulation in 1949 than in any year since 1940 and the cases dismissed amounted to 413 as compared with 458 in 1948 which was the largest number dismissed in any year since decentralization.

For the 10-year period (fiscal years 1940 to 1949, inclusive), Staff reports show decisions handed down by the Tax Court, in 10,167 docketed cases. Analyses of these decisions, made currently as they were received, show a total of 3,973, or 39 percent, in which the Bureau's position was wholly sustained; 3,956, or 39 percent, in which the Bureau's position was partly sustained and partly reversed; and 2,238, or 22 percent, in which the Bureau's position was wholly reversed. The percentages for the fiscal year 1949, during which the court handed down 828 decisions, were 39 percent wholly sustained, 42 percent partly sustained and partly reversed, and 19 percent wholly reversed.

The following schedules reflect the case dispositions effected by the Staff over the 10-year period ended with 1949:

CASES BEFORE THE TAX COURT

| Cases | 9-year period 1940 to 1948, inclusive | Percentage | Fiscal year 1949 | Percentage |
|-------------------|---------------------------------------|---------------|------------------|---------------|
| Stipulated..... | | | | |
| Dismissed..... | 21,573 | 64.71 | 3,125 | 69.69 |
| Tried..... | 2,001 | 6.00 | 413 | 9.21 |
| | 9,783 | 29.29 | 946 | 21.10 |
| Total..... | 33,337 | 100.00 | 4,484 | 100.00 |

CASES NOT BEFORE THE TAX COURT

| | | | | |
|---|---------------|---------------|--------------|---------------|
| Settled by agreement..... | 34,215 | 60.18 | 3,760 | 61.58 |
| Defaulted by taxpayer after statutory notice..... | 6,404 | 11.26 | 732 | 11.98 |
| Petitions filed by taxpayer after statutory notice..... | 13,088 | 23.02 | 1,267 | 20.74 |
| Unagreed overassessments and claims rejections..... | 3,151 | 5.54 | 349 | 5.72 |
| Total..... | 56,858 | 100.00 | 6,108 | 100.00 |

In the Commissioner's annual report for 1948 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. During the fiscal year 1949 the percentage of cases closed was somewhat greater and only one out of every nine actually was tried before the court.

The field divisions of the Technical Staff ended the fiscal year 1949 with a conference personnel of 266 and an audit, clerical and stenographic personnel of 343, or a total of 609.

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 10 years 1940 to 1949, inclusive, during which time 37,975 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 12 field divisions in order to maintain uniformity in procedure and consistency in treatment of taxpayers by all field divisions. This coordinating group, comprised of several coordinators, each with one technical advisor as chief assistant and other technical employees, operates under the direction of the Commissioner, through the head of the Staff. The action taken by the field divisions in nondocketed and docketed cases is post-reviewed by the Washington headquarters office, including not only cases settled but also decisions in unagreed cases. In this way field operations are scrutinized and changes and suggestions made for the future guidance of the field offices.

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

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

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

There were 1,197 compromise cases on hand July 1, 1948. During the year, 2,434 cases were received and 1,942 cases were disposed of, leaving 1,689 cases on hand June 30, 1949. There were 7 extension-of-time cases on hand at the beginning of the year. During the year 108 were received and 111 were disposed of, leaving 4 cases on hand June 30, 1949. With respect to closing agreement cases, the number on hand for review July 1, 1948, was 27. During the year 183 were received and 160 disposed of, leaving a balance of 50 on hand June 30, 1949. A summary of work done on compromise, extension of time, and final closing agreement cases is shown in table 119 on page 221.

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 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 from the beginning of the fiscal year until May 20, 1949, when that work was transferred to the Penal Division of the Chief Counsel's office, the committee was charged 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 1949 the committee had on hand (exclusive of reward claims) 66 cases; during the year it received 2,032 and closed 1,980, leaving 118 pending at the close of the year. The report with respect to claims for reward for information relative to violations of the internal revenue laws is included in the report from Penal Division.

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 178 cases, acted on re-reference of 11 cases previously reported, and supplied expert testimony in 6 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 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 1261–1265 and 3615 of title 18 of the United States 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 3,859 memoranda, 151 briefs, 6,674 opinions, 372 libels, and 8 indictments. In connection with alcohol and Federal Alcohol Administration permits, the division prepared 29 denials of applications, 67 notices of contemplated denials of applications, 80 citations for revocation and suspension, and 112 orders in suspension and revocation proceedings, and participated in 71 formal and 16 informal hearings. Review work included 2,267 case reports and 4,158 compromise cases. In addition, 145 petitions for remission or mitigation of forfeitures and 42 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.

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 596 corporate reorganization and arrangement cases closed during the year, claims in the amount of \$11,373,412 were filed. Of the afore-mentioned 596 cases, 298 cases which involved the amount of \$5,971,258 were arrangement proceedings of taxpayers who subsequently went into bankruptcy. The remaining 298 corporate reorganization and arrangement proceedings involved \$5,402,154, of which the amount of \$4,648,465 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 2,177 cases

closed during the year involved claims of \$7,393,940, of which the amount of \$2,173,361 was collected.

The Compromise Section is charged with the prosecution of claims filed by collectors against the estates of deceased taxpayers, against insolvent banks, and in liquidation proceedings, including assignments for the benefit of creditors. At the request of the Department of Justice, the section assists in trials involving the afore-mentioned types of claims. The 1,732 cases closed during the year involved claims in the amount of \$30,682,662, of which \$6,425,150 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.

This division began the year with 348 cases on hand, received 1,793, and disposed of 1,841, leaving 300 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, 2,119 cases were pending in the Penal Division. New cases totaling 1,240, involving 4,310 tax years and over \$111,928,045 in tax liability, including penalties, were received, and 1,135 cases were closed, leaving 2,224 cases pending on June 30, 1949, a net increase of 105. Of the total number of cases received, 1,088 were income tax cases, both corporate and individual, 53 were miscellaneous tax cases, 12 were of a mixed nature, and 87 involved miscellaneous law questions. The penal work has been performed in close cooperation with the Department of Justice. During the year, 819 cases, involving 907 defendants, were transmitted to the Department of Justice. Of this number, prosecution was recommended in 751 cases, and in 68 prosecution was not recommended. The Department of Justice referred 576 cases, involving 675 defendants, to various United States attorneys with authorization to institute criminal proceedings as to certain defendants, while 191 cases were returned without prosecution. Indictments were returned involving 424 defendants and grand juries refused to indict 2 defendants. Of the number reaching the trial stage for the entire year, 45 defendants were convicted, and 315 defendants, involving 285 cases, entered pleas of guilty or *nolo contendere*; indictments involving 18 defendants and 11 cases were dismissed or *not prossed* for various reasons, and there were 12 defendants, involving 12 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 407 cases. Miscellaneous law questions, numbering 89, were also disposed of.

The Division is also charged with the consideration of claims for reward under section 3463 of the Revised Statutes and section 3792 of the Internal Revenue Code. Jurisdiction of the reward claims work and personnel was transferred from the Chief Counsel's Committee to the Penal Division during the year.

Claims for reward for information supplied the Bureau relative to violations of the internal revenue laws were filed and disposed of during the year as follows: As of July 1, 1948, 1,975 claims were pend-

ing; new claims totaling 1,272 were received; 214 were disposed of during the year, leaving 3,033 pending on June 30, 1949, an increase of 1,058. Of the claims disposed of, 93 were allowed and 4 partially allowed in a total sum of \$449,984.84 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.

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.

During the fiscal year 1949, there were reported to the Joint Committee on Internal Revenue Taxation 625 cases involving total overassessments in the amount of \$286,499,597.58. Both of these figures represent large increases over previous years, the corresponding figures for the fiscal year 1948 being 467 cases reported to the Joint Committee and \$150,108,733.23 in total overassessments.

In addition to the above work performed by the respective divisions of the office, legal advice and assistance were 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 one case pending, 23 new cases were received, and 23 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 1949, 2,962 investigations were completed which involved alleged evasion of income and miscellaneous taxes, resulting in the recommendation for prosecution in 848 cases involving 1,208 individuals. There were 356 individuals tried, of whom 346 were convicted and 10 acquitted. The percentage of convictions was 97. Investigation of these cases resulted in recommendation for assessment of additional taxes and penalties totaling \$271,831,308. There were 4,793 investigations 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 on 2,704 applicants for positions in the Bureau. During the fiscal year 75 cases of charges against employees of the Bureau of Internal Revenue were investigated, resulting in the separation from the Service of 40 employees and the prosecution and conviction of 3. Forty cases of a miscellaneous nature were investigated, resulting in the prosecution of 10 and conviction of 9 individuals.

CONCLUSION

In submitting this report for the fiscal year ended June 30, 1949, 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, 1949, by collection districts, States, and Territories

Table with columns: Districts, Individual income taxes (Withheld by employers, Other, Total individual income taxes), Corporation income and profits taxes (Income, Declared value excess profits, Excess profits). Rows include Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming, and a Total row.

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

Summary table with columns: State/Territory, Individual income taxes (Withheld by employers, Other, Total individual income taxes), Corporation income and profits taxes (Income, Declared value excess profits, Excess profits). Rows include Alaska, California, Illinois, Maryland, Missouri, New Jersey, New York, Ohio, Pennsylvania, Texas, Washington, and Puerto Rico.

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 Dec. 31, 1946.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, 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 pay roll) | Total Federal Insurance Contributions Act and Federal Unemployment Tax Act |
| Alabama | | \$80,272,493.29 | \$313,261,981.29 | \$18,248,326.50 | \$2,173,116.16 | \$18,421,441.66 |
| Arizona | | 15,334,889.31 | 89,588,182.44 | 4,089,036.37 | 457,448.75 | 4,546,485.12 |
| Arkansas | | 32,181,432.89 | 98,640,332.57 | 6,068,814.85 | 730,221.84 | 6,799,036.69 |
| First California | | 378,629,877.45 | 1,134,914,516.40 | 55,706,669.66 | 6,979,737.80 | 62,686,407.34 |
| Sixth California | | 259,320,577.91 | 1,134,897,137.38 | 65,579,971.77 | 8,286,781.80 | 73,866,753.57 |
| Colorado | | 65,432,713.49 | 205,510,240.98 | 11,028,689.44 | 1,349,458.84 | 12,378,148.38 |
| Connecticut | | 151,446,120.33 | 491,538,198.08 | 30,754,567.36 | 4,217,690.23 | 34,972,257.59 |
| Delaware | | 179,182,276.62 | 283,122,998.74 | 9,209,261.91 | 1,285,567.50 | 10,494,819.41 |
| Florida | | 70,940,058.97 | 265,728,082.53 | 16,953,799.91 | 1,963,737.92 | 18,917,537.83 |
| Georgia | | 114,685,693.80 | 295,331,574.86 | 20,902,621.93 | 2,706,052.43 | 23,608,674.36 |
| Hawaii | | 19,823,915.56 | 77,306,997.21 | 3,874,062.14 | 490,441.47 | 4,364,503.61 |
| Idaho | | 19,273,690.54 | 86,346,114.32 | 3,912,315.13 | 480,446.30 | 4,392,761.43 |
| First Illinois | | 1,005,254,733.25 | 2,344,967,814.41 | 132,301,768.80 | 18,652,512.50 | 150,954,272.36 |
| Eighth Illinois | | 104,197,183.75 | 337,911,409.06 | 16,813,764.54 | 2,082,650.65 | 18,846,315.19 |
| Indiana | | 208,979,026.64 | 648,695,015.81 | 33,178,192.14 | 4,297,077.73 | 37,475,269.87 |
| Iowa | | 81,731,512.73 | 312,294,536.81 | 15,843,225.93 | 1,890,096.83 | 17,733,322.76 |
| Kansas | | 80,966,027.96 | 271,194,100.04 | 9,469,183.67 | 1,111,060.46 | 10,580,244.13 |
| Kentucky | | 105,979,396.45 | 254,475,471.68 | 13,866,941.76 | 1,854,852.32 | 15,724,794.08 |
| Louisiana | | 104,624,000.11 | 273,523,530.88 | 14,956,904.68 | 1,939,145.79 | 16,896,050.47 |
| Maine | | 41,186,637.22 | 97,991,361.73 | 6,601,263.82 | 873,027.62 | 7,474,291.44 |
| Maryland | | 186,632,042.98 | 767,101,380.59 | 28,522,828.59 | 3,877,149.61 | 32,399,978.11 |
| Massachusetts | \$243,701.07 | 349,051,926.96 | 983,894,886.29 | 64,757,656.24 | 9,128,760.91 | 73,886,417.15 |
| Michigan | | 830,474,891.33 | 1,750,080,047.06 | 106,856,576.16 | 14,294,243.80 | 121,150,819.79 |
| Minnesota | | 196,810,381.90 | 514,605,706.42 | 27,101,358.06 | 3,474,097.93 | 30,574,456.84 |
| Mississippi | | 25,738,540.69 | 84,704,753.49 | 5,894,066.13 | 682,319.82 | 6,576,385.95 |
| First Missouri | | 259,569,807.09 | 550,239,740.07 | 29,985,947.52 | 3,966,943.83 | 33,952,891.35 |
| Sixth Missouri | | 106,465,125.22 | 299,643,679.65 | 15,095,526.12 | 1,989,797.69 | 17,085,324.01 |
| Montana | | 16,399,547.80 | 68,458,574.83 | 3,122,841.21 | 332,786.50 | 3,455,627.71 |
| Nebraska | | 49,590,735.78 | 195,735,425.82 | 8,662,587.52 | 1,042,306.09 | 9,704,893.61 |
| Nevada | | 3,893,532.04 | 32,070,573.54 | 1,451,005.76 | 147,782.37 | 1,598,788.13 |
| New Hampshire | | 17,558,118.91 | 58,363,753.01 | 4,788,393.08 | 615,586.01 | 5,403,979.09 |
| First New Jersey | | 50,604,597.83 | 170,007,648.86 | 10,930,480.75 | 1,466,967.93 | 12,397,377.78 |
| Fifth New Jersey | \$,149.83 | 243,830,078.09 | 700,180,344.61 | 44,853,650.00 | 6,337,418.73 | 51,191,077.73 |
| New Mexico | | 7,481,793.18 | 47,441,899.57 | 2,728,925.08 | 304,802.83 | 3,033,727.91 |
| First New York | | 134,726,213.46 | 524,466,528.08 | 35,824,970.76 | 5,158,063.40 | 40,983,034.10 |
| Second New York | | 1,041,391,755.91 | 1,966,488,208.86 | 82,680,279.82 | 12,286,714.59 | 95,266,994.41 |
| Third New York | | 1,012,395,467.39 | 2,252,537,361.15 | 133,062,592.29 | 18,633,133.44 | 151,695,725.73 |
| Fourteenth New York | | 180,364,231.23 | 474,782,393.83 | 32,317,734.10 | 3,953,855.08 | 36,270,589.18 |
| Twenty-first New York | | 74,110,690.61 | 194,311,078.68 | 13,958,044.43 | 1,956,630.36 | 15,914,674.78 |
| Twenty-eighth New York | | 158,530,702.36 | 399,757,708.39 | 25,534,441.03 | 3,497,558.72 | 29,031,999.75 |
| North Carolina | | 185,281,755.72 | 387,099,564.92 | 28,052,980.58 | 3,369,262.06 | 28,452,262.68 |
| North Dakota | | 8,250,650.39 | 55,811,632.74 | 2,001,805.47 | 152,244.56 | 2,154,050.03 |
| First Ohio | | 218,263,898.75 | 479,140,887.32 | 25,159,734.73 | 3,510,522.07 | 28,669,256.80 |
| Tenth Ohio | | 118,006,687.60 | 288,056,897.00 | 15,228,344.85 | 2,058,165.55 | 17,286,510.40 |
| Eleventh Ohio | | 85,267,899.99 | 186,045,716.80 | 12,168,149.13 | 1,599,694.56 | 13,768,043.71 |
| Eighteenth Ohio | | 506,019,238.00 | 1,060,856,461.54 | 61,349,982.79 | 8,610,272.24 | 69,960,254.99 |
| Oklahoma | | 140,837,954.53 | 319,159,913.75 | 16,701,011.79 | 1,995,145.89 | 18,696,157.68 |
| Oregon | | 79,256,532.28 | 257,279,987.98 | 14,708,738.16 | 1,908,886.00 | 16,617,624.16 |
| First Pennsylvania | | 367,865,745.21 | 1,140,686,787.01 | 65,286,220.06 | 9,308,752.50 | 74,594,972.56 |
| Twelfth Pennsylvania | 47,916.39 | 113,002,854.43 | 249,585,137.29 | 20,385,292.13 | 2,815,066.81 | 23,200,358.94 |
| Twenty-third Pennsylvania | | 390,436,674.06 | 936,094,611.64 | 64,350,220.30 | 8,965,391.28 | 73,315,611.58 |
| Rhode Island | | 79,808,817.65 | 182,281,931.06 | 10,589,743.61 | 1,507,233.61 | 12,096,977.22 |
| South Carolina | | 101,408,458.28 | 179,199,471.66 | 10,743,739.23 | 1,435,060.58 | 12,178,799.81 |
| South Dakota | | 9,367,066.58 | 55,802,858.63 | 2,318,983.28 | 208,193.16 | 2,527,176.44 |
| Tennessee | | 102,100,205.60 | 271,196,239.04 | 18,277,958.23 | 2,447,258.01 | 20,725,216.24 |
| First Texas | | 239,231,220.83 | 632,810,318.30 | 26,974,366.46 | 3,405,497.22 | 30,379,863.68 |
| Second Texas | | 143,418,113.72 | 304,924,643.37 | 24,460,688.05 | 2,910,105.14 | 27,370,793.19 |
| Utah | | 24,648,167.75 | 70,677,780.06 | 4,635,152.25 | 596,514.16 | 5,231,666.41 |
| Vermont | | 9,877,061.89 | 32,077,071.39 | 2,642,378.45 | 333,824.39 | 2,976,202.84 |
| Virginia | | 143,710,524.60 | 351,745,564.98 | 20,142,615.32 | 2,606,999.16 | 22,749,614.48 |
| Washington | | 126,947,301.42 | 427,728,855.36 | 23,743,358.73 | 3,856,694.84 | 26,600,053.57 |
| West Virginia | | 85,184,179.71 | 208,511,125.74 | 14,381,600.64 | 1,850,025.71 | 16,231,626.35 |
| Wisconsin | | 242,836,035.92 | 688,375,304.62 | 35,453,729.27 | 4,807,558.81 | 40,261,288.08 |
| Wyoming | | 6,503,338.11 | 33,197,610.85 | 1,609,890.82 | 106,779.95 | 1,716,670.77 |
| Total | 296,767.79 | 11,553,660,234.17 | 29,806,491,151.49 | 1,687,160,996.01 | 226,228,180.11 | 1,913,378,176.12 |
| TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT | | | | | | |
| Alaska | | \$1,473,655.05 | \$15,680,143.45 | \$691,306.14 | \$136,344.94 | \$827,651.08 |
| California | | 635,960,255.36 | 2,249,811,653.78 | 121,286,641.45 | 15,266,519.46 | 136,553,160.91 |
| Illinois | | 1,109,451,917.00 | 2,672,879,223.47 | 149,115,523.34 | 20,585,064.21 | 169,700,587.55 |
| Maryland | | 186,632,042.98 | 767,069,406.57 | 28,520,692.89 | 3,877,149.52 | 32,397,842.41 |
| Missouri | | 366,034,932.31 | 809,883,419.72 | 45,081,473.64 | 5,956,311.72 | 51,037,785.36 |
| New Jersey | | 294,443,675.92 | 870,187,993.47 | 55,784,139.76 | 7,804,315.76 | 63,588,455.51 |
| New York | | 2,581,518,060.96 | 5,812,844,177.06 | 323,678,112.37 | 45,488,955.58 | 369,165,067.95 |
| Ohio | | 911,657,784.34 | 1,984,109,062.68 | 113,896,211.46 | 15,788,844.44 | 129,685,055.90 |
| Pennsylvania | | 871,367,272.70 | 2,326,366,535.94 | 153,027,732.49 | 20,993,110.59 | 174,020,843.08 |
| Texas | | 382,649,334.25 | 1,137,734,953.67 | 51,435,054.51 | 6,315,602.36 | 57,750,656.87 |
| Washington | | 126,473,646.37 | 412,048,711.91 | 23,057,050.89 | 2,720,349.90 | 25,777,400.49 |
| Puerto Rico | | | 31,975.02 | | 2,135.70 | 2,135.70 |

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

| Districts | Employment taxes—Continued | | | | Capital stock, \$1.25 per \$1,000 ¹ | Estate tax— Transfers of estates of decedents | Gift tax— Transfer of any property by gift |
|---------------------------|--|---|--------------------------|---------------------------------|---|---|---|
| | Railroad employ- ment compensa- tion, 6½ percent of the taxable compensation | Railroad employ- ees' repre- sentative tax, 6½ percent of the taxable compensation | Total carriers' taxes | Total all employ- ment taxes | | | |
| Alabama | \$4,544,461.70 | | \$4,544,461.70 | \$22,965,903.36 | \$3,915.72 | \$7,482,128.85 | \$162,086.39 |
| Arizona | 48,981.38 | | 48,981.38 | 4,595,466.50 | | 1,855,766.96 | 79,580.51 |
| Arkansas | 117,680.12 | | 117,680.12 | 6,916,716.81 | | 2,100,388.60 | 301,967.74 |
| First California | 29,697,231.19 | \$731.93 | 29,697,963.12 | 92,384,370.46 | 2,450.73 | 29,957,218.07 | 1,657,297.47 |
| Sixth California | 2,919,412.46 | 26.32 | 2,919,438.78 | 76,786,189.35 | 1,523.97 | 47,276,343.71 | 2,497,402.65 |
| Colorado | 4,657,515.24 | | 4,657,515.24 | 17,035,663.62 | 523.04 | 6,757,300.60 | 576,650.42 |
| Connecticut | 9,037,294.20 | | 9,037,294.20 | 44,009,551.79 | 360.67 | 25,602,239.22 | 1,069,500.80 |
| Delaware | 459.45 | 110.39 | 569.84 | 19,495,369.25 | | 5,187,188.90 | 1,168,731.94 |
| Florida | 1,063,162.46 | | 1,063,162.46 | 20,880,700.29 | 484,337.62 | 12,724,528.87 | 690,636.09 |
| Georgia | 3,937,303.71 | | 3,937,303.71 | 27,545,978.07 | 431.45 | 11,005,988.73 | 430,431.35 |
| Hawaii | 94,429.97 | | 94,429.97 | 4,456,933.58 | 27.95 | 1,609,980.32 | 32,139.36 |
| Idaho | 230,194.30 | | 230,194.30 | 4,622,955.73 | 32.55 | 873,869.64 | 6,547.92 |
| First Illinois | 80,848,897.95 | 4,773.29 | 80,853,671.24 | 231,707,943.60 | 13,896.45 | 36,661,351.97 | 5,971,759.04 |
| Eighth Illinois | 666,808.37 | 8.42 | 666,816.79 | 19,503,131.98 | 376.19 | 8,566,593.41 | 1,021,752.62 |
| Indiana | 666,090.38 | 213.25 | 666,303.63 | 38,141,573.50 | 531.63 | 7,585,913.31 | 694,967.28 |
| Iowa | 689,538.44 | | 689,538.44 | 18,422,860.70 | 382.42 | 6,714,530.19 | 264,430.23 |
| Kansas | 19,491,049.65 | 1,061.84 | 19,492,110.99 | 30,072,354.84 | | 6,110,109.99 | 271,267.45 |
| Kentucky | 11,882,157.97 | 75.39 | 11,882,233.36 | 27,607,027.44 | 777.62 | 4,218,740.56 | 227,760.07 |
| Louisiana | 1,418,128.08 | | 1,418,128.08 | 18,317,178.50 | 471.39 | 6,877,139.40 | 382,743.05 |
| Maine | 2,243,820.49 | | 2,243,820.49 | 9,808,111.93 | 4,908.35 | 3,212,659.45 | 260,181.68 |
| Maryland | 42,596,545.63 | 394.36 | 42,596,939.99 | 74,996,918.19 | 692.32 | 12,597,366.77 | 733,194.19 |
| Massachusetts | 5,846,310.25 | | 5,846,310.25 | 79,732,727.40 | 265,743.25 | 37,080,773.34 | 1,490,901.75 |
| Michigan | 4,801,105.07 | \$1.28 | 4,801,106.35 | 125,952,005.09 | 2,649.38 | 51,328,949.09 | 3,290,842.77 |
| Minnesota | 28,544,388.22 | | 28,544,388.22 | 69,219,761.12 | 563.47 | 6,262,326.35 | 523,964.97 |
| Mississippi | 355,308.97 | | 355,308.97 | 6,931,694.92 | 200.33 | 1,892,469.32 | 60,162.98 |
| First Missouri | 28,667,063.03 | 1,476.89 | 28,668,539.92 | 62,621,031.27 | 1,498.84 | 11,636,657.93 | 1,313,546.98 |
| Sixth Missouri | 2,680,715.17 | 26.70 | 2,680,741.87 | 3,605,447.72 | 27.37 | 4,235,037.20 | 163,297.25 |
| Montana | 149,809.91 | | 149,809.91 | 19,786,035.88 | 56.87 | 625,959.53 | 37,936.28 |
| Nebraska | 18,913,454.28 | 244.14 | 18,913,698.42 | 28,618,592.03 | | 4,121,779.65 | 210,711.04 |
| Nevada | 12,841.38 | | 12,841.38 | 1,611,629.51 | | 763,752.79 | 536,051.28 |
| New Hampshire | 28,919.07 | | 28,919.07 | 5,431,998.16 | 4,950.47 | 3,278,906.88 | 143,642.78 |
| New Jersey | 6,783.76 | | 6,783.76 | 5,793.70 | 19,495.81 | 7,356,877.42 | 287,915.95 |
| Fifth New Jersey | 4,105,890.85 | 797.73 | 4,106,688.58 | 55,300,766.31 | 112.91 | 20,427,785.03 | 2,559,940.02 |
| New Mexico | 699.44 | | 699.44 | 3,034,427.35 | | 977,052.10 | 57,482.61 |
| First New York | 39,698.02 | | 39,698.02 | 41,022,732.12 | 2,195.41 | 22,326,654.26 | 1,264,410.10 |
| Second New York | 7,710,564.32 | | 7,710,564.32 | 102,977,558.73 | 275,826.02 | 14,549,114.65 | 5,841,278.68 |
| Third New York | 67,542,951.15 | 64,100.74 | 67,607,051.89 | 219,302,777.62 | 1,625,886.52 | 69,922,950.63 | 6,462,614.00 |
| Fourth New York | 3,493,541.30 | | 3,493,541.30 | 39,764,180.48 | 2,621.13 | 32,664,966.19 | 2,503,443.28 |
| Twenty-first New York | 38,707.14 | 43.34 | 38,750.48 | 16,955,425.26 | 1,555.05 | 4,049,078.28 | 440,160.43 |
| Twenty-eighth New York | 80,842.18 | 1,552.50 | 82,394.68 | 29,114,394.43 | 1,809.79 | 10,922,879.74 | 594,036.91 |
| North Carolina | 8,126,516.20 | | 8,126,516.20 | 36,578,768.83 | 135.48 | 7,251,460.43 | 1,365,535.49 |
| North Dakota | 15,373.51 | | 15,373.51 | 2,199,423.64 | 184.46 | 777,967.91 | 33,103.43 |
| Ohio | 855,985.94 | 112.96 | 856,098.90 | 29,516,765.60 | 27.52 | 11,869,360.55 | 932,461.69 |
| Tenth Ohio | 603,320.35 | 4,916.39 | 608,236.74 | 17,894,737.14 | 4,526.24 | 3,484,556.48 | 298,418.09 |
| Eleventh Ohio | 17,385.38 | | 17,385.38 | 13,775,429.09 | 150.45 | 3,137,588.45 | 702,240.96 |
| Eighteenth Ohio | 32,737,129.15 | 206.98 | 32,737,336.13 | 102,696,591.12 | 12,668.44 | 16,883,371.09 | 662,960.44 |
| Oklahoma | 453,894.17 | 31.28 | 453,925.45 | 18,150,050.99 | 46.97 | 3,423,583.16 | 560,493.17 |
| Oregon | 1,900,412.87 | 837.06 | 1,901,249.93 | 15,619,374.03 | 2,334.52 | 4,711,235.16 | 92,511.85 |
| First Pennsylvania | 68,504,085.88 | 7,619.81 | 68,511,705.69 | 146,106,578.25 | 3,348,516.16 | 29,337,120.56 | 1,658,599.94 |
| Twelfth Pennsylvania | 1,878,141.31 | 40.73 | 1,878,182.04 | 25,082,440.98 | 113.21 | 2,873,456.65 | 68,799.90 |
| Twenty-third Pennsylvania | 7,576,900.97 | 22,246.82 | 7,599,147.79 | 80,820,759.37 | 1,409.11 | 21,617,839.14 | 1,397,781.84 |
| Rhode Island | 9,932.18 | | 9,932.18 | 12,106,909.40 | | 7,039,363.73 | 212,308.67 |
| South Carolina | 109,167.38 | | 109,167.38 | 12,287,957.19 | 79.00 | 3,621,431.00 | 1,080,678.64 |
| South Dakota | 5,511.06 | | 5,511.06 | 2,453,687.46 | 53.34 | 1,026,906.26 | 13,752.17 |
| Tennessee | 3,804,215.39 | 20.93 | 3,804,236.32 | 24,529,453.06 | 684.44 | 6,631,505.34 | 588,539.73 |
| First Texas | 12,294,731.04 | | 12,294,731.04 | 42,674,594.72 | 53,337.33 | 19,418,797.87 | 2,547,295.48 |
| Second Texas | 11,163,497.61 | 96.66 | 11,163,594.27 | 38,534,387.45 | 544.49 | 12,242,674.00 | 1,776,442.72 |
| Utah | 768,845.33 | 468.80 | 769,314.13 | 6,900,480.54 | 25.08 | 834,057.09 | 19,196.27 |
| Vermont | 1,127,274.51 | | 1,127,274.51 | 4,103,477.35 | | 1,230,333.70 | 63,274.00 |
| Virginia | 18,887,318.66 | 72.95 | 18,887,391.61 | 41,637,006.09 | 311.04 | 8,046,999.97 | 703,238.94 |
| Washington | 577,487.58 | | 577,487.58 | 27,182,539.15 | 681.55 | 8,147,945.67 | 686,422.53 |
| West Virginia | 66,121.20 | 73.39 | 66,194.59 | 16,327,820.94 | 36.25 | 3,470,115.21 | 137,151.64 |
| Wisconsin | 268,884.98 | | 268,884.98 | 41,530,173.06 | 100.85 | 19,001,137.16 | 746,863.77 |
| Wyoming | 7,449.16 | | 7,449.16 | 1,784,119.93 | | 546,316.68 | 45,414.82 |
| Total | 662,620,308.80 | 113,276.64 | 662,733,585.44 | 2,476,112,761.66 | 6,137,507.57 | 735,780,569.16 | 60,787,344.49 |

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

| | | | | | | | |
|--------------|---------------|-----------|---------------|----------------|--------------|----------------|---------------|
| Alaska | \$15.02 | | \$15.02 | \$827,666.10 | \$90.01 | \$60,151.65 | \$33,426.90 |
| California | 32,616,643.65 | \$755.25 | 32,617,398.90 | 169,170,559.81 | 3,974.70 | 77,233,561.78 | 4,154,700.12 |
| Illinois | 81,505,706.52 | 4,781.71 | 81,510,488.03 | 251,211,076.58 | 14,242.64 | 45,227,944.48 | 6,093,511.66 |
| Maryland | 42,596,545.63 | 394.36 | 42,596,939.99 | 74,994,782.40 | 592.32 | 12,597,366.77 | 733,194.19 |
| Missouri | 31,347,778.20 | 1,503.59 | 31,349,281.79 | 82,387,067.15 | 1,526.17 | 15,871,695.13 | 1,476,844.23 |
| New Jersey | 4,114,684.55 | 797.73 | 4,115,482.28 | 67,703,937.79 | 15,446.28 | 27,783,662.45 | 2,847,855.97 |
| New York | 78,906,304.11 | 65,696.58 | 78,972,000.69 | 448,137,068.64 | 1,909,790.92 | 154,435,634.75 | 17,096,943.79 |
| Ohio | 34,213,230.72 | 5,236.33 | 34,218,467.05 | 163,883,522.95 | 17,362.65 | 35,374,876.67 | 2,196,081.18 |
| Pennsylvania | 77,959,128.16 | 29,807.36 | 77,988,935.52 | 282,009,778.60 | 3,350,088.42 | 63,828,416.35 | 3,125,181.68 |
| Texas | 23,458,228.65 | 96.66 | 23,458,325.31 | 81,298,982.17 | 63,881.82 | 31,661,471.87 | 4,328,738.20 |
| Washington | 577,472.56 | | 577,472.56 | 26,354,873.05 | 591.54 | 8,087,794.02 | 694,996.63 |
| Puerto Rico | | | | 2,135.70 | | | |

¹ 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, 1949, 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 1/2 pint | |
| | Imported (collected by customs), \$9 per gallon | Domestic, \$9 per gallon | | | | | | Bottled in bond | Red strip stamps |
| Alabama | \$120,987.64 | \$7,823.47 | \$32,484.34 | | | | | | \$2.01 |
| Arizona | 2,103.41 | | 355.50 | | | | | | |
| Arkansas | | 1,334.60 | 15,225.82 | \$94.45 | | | | \$0.32 | |
| First California | 6,477,678.09 | 44,364,609.25 | 14,929.86 | | | \$1,102,653.25 | \$11.40 | 81.48 | 363,862.60 |
| Sixth California | 6,581,993.79 | 6,151,480.37 | 9,105.92 | 2,178.44 | | 86,135.38 | 61.85 | 208.32 | 45,413.87 |
| Colorado | 62,634.21 | 68,844.69 | 2,941.81 | | | 85.24 | | | 1,190.76 |
| Connecticut | 786,225.12 | 8,185,833.32 | 5,943.39 | 1,914.48 | | 169,878.97 | 9.20 | 128.00 | 58,482.81 |
| Delaware | | | 549.34 | | | | | .25 | |
| Florida | 863,187.08 | 1,689.59 | 20,459.04 | | | 65.37 | | 210.50 | 496.64 |
| Georgia | 85,437.35 | 290,572.20 | 72,788.43 | | | | | 4,383.65 | |
| Hawaii | 376,242.97 | 3,550.70 | 1,447.00 | | | | | | 2,089.70 |
| Idaho | | | 10.00 | | | | | 3.00 | |
| First Illinois | 11,813,042.98 | 7,750,853.65 | 73,218.60 | 2,019.21 | | 48,151.86 | | 2,625.00 | 26,926.38 |
| Eighth Illinois | | 176,543,420.72 | 25,383.42 | | | 4,566,496.72 | 621.10 | 3,797.00 | 1,497,890.00 |
| Indiana | 5,873,841.09 | 235,166,870.47 | 9,690.00 | | | 8,205,693.36 | 775.60 | 149.94 | 2,581,091.73 |
| Iowa | | 48,303,881.69 | 29,187.82 | | | 921.58 | | 2,750.27 | |
| Kansas | | 68,706,622.49 | 3,971.53 | | | | | | |
| Kentucky | 2,190,793.50 | 294,002,890.08 | 23,089.27 | | | 7,563,808.18 | 3,163.40 | 320,250.50 | 2,770,534.62 |
| Louisiana | 429,222.91 | 7,510,509.56 | 22,449.44 | | | 1,552.18 | | 783.49 | |
| Maine | 899.36 | 264,074.40 | 4.54 | | | 200.43 | | 3,400.00 | |
| Maryland | 1,120,862.19 | 98,046,676.10 | 37,529.07 | | | 4,340,883.32 | 459.70 | 4,723.32 | 1,243,861.16 |
| Massachusetts | 3,377,451.14 | 17,365,567.59 | 14,928.47 | 1,385.49 | | 317,437.67 | 26.70 | 999.18 | 214,645.10 |
| Michigan | 15,838,979.38 | 4,736,103.71 | 69,178.99 | 230.00 | | 142,770.55 | | | 154,777.02 |
| Minnesota | 464,532.26 | 1,014,888.60 | 85,206.59 | | | 37,836.80 | | | 20,012.79 |
| Mississippi | | | 55,764.50 | | | | | | |
| First Missouri | 296,382.62 | 2,077,471.37 | 887.66 | 33.00 | | 48,189.08 | | 14,294.81 | |
| Sixth Missouri | | 229,604.55 | 16,480.83 | | | 4,320.00 | | | 164.21 |
| Montana | 404.43 | | 2,697.50 | | | | | 4.37 | |
| Nebraska | | 989,289.00 | 10,025.96 | | | | | 4.99 | |
| Nevada | | | 1,250.00 | | | | | .12 | |
| New Hampshire | | | 200.00 | | | | | | |
| First New Jersey | | 1,126,480.10 | 582.50 | 856.23 | | 24,298.10 | | | 15,000.24 |
| Fifth New Jersey | | 13,822,436.93 | 21,895.77 | 202.63 | \$500.00 | 120,726.72 | 24.00 | | 262,753.91 |
| New Mexico | | | 3,270.00 | | | 407.16 | | | 402.36 |
| First New York | | 962,030.01 | 25,426.78 | 1,497.60 | | 31,474.24 | | | 14,119.16 |

| | | | | | | | | | |
|---------------------------|----------------|------------------|------------|-----------|--------|---------------|----------|------------|---------------|
| Second New York | 50,538,714.23 | 5,122.97 | 7,284.36 | | 292.28 | 358.71 | | | 582,386.96 |
| Third New York | | | 239.19 | | 15.00 | 400,543.73 | | | 54,638.54 |
| Fourteenth New York | | 23,718,972.10 | 7,868.22 | | | 676,214.10 | 35.32 | | 239,288.94 |
| Twenty-first New York | 4,514,423.67 | | 7,167.60 | | | | | | 81.02 |
| Twenty-eighth New York | 1,276,800.93 | 795.56 | 10,607.95 | 253.25 | | 120.00 | | | 337.90 |
| North Carolina | 12,978.00 | 7,740.56 | 160,480.80 | | | | | 1.50 | |
| North Dakota | 306.72 | | 422.97 | | | | | | |
| First Ohio | | 62,272,962.26 | 890.99 | | | 1,341,290.14 | | | 328,513.42 |
| Tenth Ohio | | | 135.00 | | | | | | |
| Eleventh Ohio | | | 19.00 | | | | | | |
| Eighteenth Ohio | 1,926,204.61 | 502,096.60 | 49,583.00 | 127.54 | | 10,266.98 | 13.20 | | 3,287.01 |
| Oklahoma | | 15,329.34 | 10.00 | | | | | | |
| Oregon | 299,115.44 | 262.43 | 25.00 | | | 1,547.20 | | | |
| First Pennsylvania | 1,937,939.84 | 68,981,112.41 | 10,558.32 | 99.06 | | 1,808,277.00 | 39.90 | 6,779.24 | 8,489.98 |
| Twelfth Pennsylvania | | 2,095.80 | 450.00 | | | 2,089.25 | | 1,030.00 | 541,677.45 |
| Twenty-third Pennsylvania | 506,348.42 | 84,433,695.82 | 1,282.70 | | | 2,711,031.55 | 678.80 | 7,328.71 | 606,896.06 |
| Rhode Island | 132,882.82 | | | | | | | | |
| South Carolina | 68,107.43 | 3,766.57 | 16,808.28 | | | | | 225.00 | |
| South Dakota | | 64.99 | 810.00 | | | | | | |
| Tennessee | 10,889.04 | 1,490,788.88 | 14,020.80 | | | | | | 15,900.00 |
| First Texas | 1,253,397.50 | | 6,493.50 | | | 1.00 | | | 499.79 |
| Second Texas | | | 814.10 | | | | | 41.30 | 313.61 |
| Utah | | | | | | | | | |
| Vermont | 547,891.68 | | 250.00 | | | | | 2.00 | |
| Virginia | 93,181.93 | 941,240.51 | 17,917.63 | | | | | 855.54 | 4,558.50 |
| Washington | 1,495,696.93 | 69,997.83 | 2,900.50 | | 116.14 | | | | 8,657.90 |
| West Virginia | | 5,278.70 | 15,965.74 | | 9.06 | | | | |
| Wisconsin | 152,428.40 | 46,153.80 | 215.00 | | 946.62 | | | | 3,186.88 |
| Wyoming | | | 7,395.77 | | | | | | |
| Total | 121,773,303.11 | 1,275,181,494.74 | 999,510.02 | 11,978.21 | 901.97 | 33,793,235.90 | 5,962.37 | 374,328.11 | 11,906,624.72 |

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

| | | | | | | | | | |
|--------------|-----------------|-----------------|-------------|------------|----------|----------------|---------|-----------|--------------|
| Alaska | | | | | | | | | |
| California | \$13,059,671.88 | \$50,516,089.62 | \$24,035.78 | \$2,178.44 | | \$1,188,788.63 | \$73.25 | \$289.80 | \$409,276.47 |
| Illinois | 11,813,042.98 | 184,294,274.37 | 96,604.02 | 2,019.21 | | 4,614,648.58 | 621.10 | 6,422.00 | 1,624,816.39 |
| Maryland | 1,120,862.19 | 96,039,798.16 | 37,529.07 | | | 4,340,883.32 | 459.70 | 4,723.32 | 1,190,019.26 |
| Missouri | 296,382.62 | 2,207,075.92 | 17,068.49 | | 33.00 | 52,809.08 | | 14,294.81 | 164.21 |
| New Jersey | | 14,948,917.03 | 22,178.27 | | 1,058.86 | 145,024.82 | 24.90 | | 277,754.15 |
| New York | 56,620,938.83 | 24,686,950.64 | 58,595.01 | 1,765.85 | \$500.00 | 1,108,710.78 | 35.32 | | 921,811.61 |
| Ohio | 1,926,204.61 | 62,775,057.96 | 50,618.99 | 127.54 | | 1,351,577.12 | 13.20 | | 531,750.43 |
| Pennsylvania | 2,444,288.26 | 153,418,903.78 | 12,291.02 | 99.06 | | 4,516,392.10 | 718.70 | 15,128.95 | 1,151,663.48 |
| Texas | 1,253,397.50 | | 7,307.60 | | 1.00 | | 41.30 | | 489.79 |
| Washington | 1,495,696.93 | 59,897.62 | 2,900.50 | 116.14 | | | | | 8,657.90 |
| Puerto Rico | | 5,782.94 | | | | | | | 53,851.90 |

TABLE 1.—Receipts from specified sources of interna revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

| Districts | Distilled spirits—Continued | | | | | | | | | Total distilled spirits |
|---|--|--|---------------------------------------|-------------------------------------|--|---|---|--|--|-------------------------|
| | Still or worms manufactured, \$22 each | Manufacturers of stills, \$55 per year | Rectifiers | | Special or occupational taxes | | | | | |
| | | | 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 | | | | | \$2,138.35 | \$15,830.28 | \$165.00 | | \$700.00 | \$180,137.99 |
| Arizona | | | \$174.02 | | 9,188.47 | 46,655.21 | | | | 58,448.61 |
| Arkansas | | | | | 3,319.29 | 30,902.73 | | | 200.00 | 52,077.21 |
| First California | \$374.00 | \$747.09 | 4,247.07 | \$1,475.84 | 90,755.69 | 649,162.43 | | | 5,975.00 | 58,076,862.88 |
| Sixth California | 176.00 | 137.50 | 1,503.34 | 2,420.00 | 50,068.46 | 460,140.85 | | | 5,280.00 | 13,396,304.09 |
| Colorado | | | 238.80 | | 4,957.43 | 63,246.15 | | 9,084.76 | \$357.50 | 214,841.24 |
| Connecticut | 165.00 | 171.43 | 440.00 | 61,607.12 | 15,506.20 | 93,017.89 | | | 2,300.00 | 4,381,020.94 |
| Delaware | 22.00 | 41.25 | | | 3,453.38 | 17,734.39 | | | | 21,075.61 |
| Florida | | | 888.57 | 155.84 | 14,012.45 | 174,639.80 | | 48.15 | | 1,076,102.83 |
| Georgia | | 110.00 | 293.60 | | 5,669.67 | 57,669.55 | | | 1,583.34 | 518,537.89 |
| Hawaii | | | 64.17 | | 5,406.07 | 32,907.62 | | | 100.00 | 421,808.25 |
| Idaho | | | 137.50 | | 19,032.75 | 19,032.75 | | | | 19,183.25 |
| First Illinois | 110.00 | 349.25 | 2,203.29 | 1,100.00 | 49,804.52 | 588,782.58 | | 840.44 | 13,325.00 | 20,373,362.86 |
| Eighth Illinois | 143.00 | 190.86 | 638.02 | 990.00 | 13,575.90 | 156,301.92 | | 713.29 | | 1,175.00 |
| Indiana | 110.00 | | 1,390.60 | 1,766.00 | 5,107.57 | 147,731.13 | | | | 251,997,111.49 |
| Iowa | | | 449.88 | | 1,517.16 | 89,545.00 | | 859.48 | 45.84 | 1,200.00 |
| Kansas | | | 1,039.52 | 3,318.34 | 5,448.78 | 25,321.87 | | 55.00 | | 1,225.00 |
| Tennessee | 184.00 | 73.34 | 220.00 | | 14,115.73 | 69,430.27 | | 220.00 | 1,271.88 | 306,985,577.03 |
| Louisiana | | | 220.00 | | 16,877.53 | 159,854.83 | | | | 1,150.00 |
| Maine | | | 2,500.00 | 220.00 | 8,237.96 | | | | | 400.00 |
| Maryland | 88.10 | 200.75 | 779.17 | 3,465.00 | 23,997.65 | 191,885.35 | | 412.50 | 3,595.72 | 3,201.00 |
| Massachusetts | 1,315.95 | 408.85 | 1,100.00 | 1,540.00 | 35,590.00 | 241,098.18 | | 27,253.13 | | 8,850.00 |
| Michigan | 176.00 | | 220.00 | 440.00 | 42,562.48 | 539,983.37 | | | | 4,175.00 |
| Minnesota | 5.00 | 10.00 | 839.71 | 440.00 | 8,751.91 | 88,614.40 | | 3,440.60 | | 3,250.00 |
| Mississippi | | | | | 7,709.47 | 50,799.60 | | 27.50 | | 400.00 |
| First Missouri | 374.00 | 275.00 | 220.00 | 220.00 | 5,820.87 | 97,069.43 | | 6,542.73 | | 3,775.00 |
| Sixth Missouri | | | 183.34 | | 8,950.20 | 69,802.22 | | 438.68 | 69.20 | 1,400.00 |
| Montana | | | | | 3,224.24 | 51,361.90 | | | | 57,692.44 |
| Nebraska | | | | | 3,537.14 | 47,228.09 | | 385.00 | 3,877.50 | 300.00 |
| Nevada | | | 121.00 | | 3,729.00 | 29,886.91 | | 1,290.32 | | 36,277.35 |
| New Hampshire | | | | | 8,438.75 | | | 82.50 | | 200.00 |
| First New Jersey | 176.00 | 55.00 | | 220.00 | 5,039.44 | 100,822.12 | | | | 775.00 |
| Fifth New Jersey | 1,410.20 | 1,119.55 | 355.21 | 1,595.00 | 14,621.01 | 273,896.30 | | | 467.50 | 14,527,165.03 |
| New Mexico | | | 568.34 | | 6,698.60 | 48,043.24 | | | | 59,389.70 |
| First New York | 242.00 | 146.91 | 148.50 | 220.00 | 8,381.32 | 226,709.22 | | 27.50 | 330.00 | 8,275.00 |
| Second New York | 44.00 | 201.90 | 336.34 | | 3,072.46 | 33,824.76 | | 808.97 | 4,380.00 | 51,477,817.93 |
| Third New York | | 55.00 | 137.50 | 220.00 | 20,249.64 | 111,477.02 | | 106.44 | 1,700.00 | 619,418.47 |
| Fourteenth New York | 22.00 | 110.00 | 3,481.26 | 440.00 | 1,966.31 | 201,298.12 | | | | 2,925.00 |
| Twenty-first New York | | 110.00 | 506.50 | | 2,291.78 | 119,030.40 | | | 1,480.00 | 4,645,100.97 |
| Twenty-eighth New York | 60.00 | 330.00 | 110.00 | | 5,424.38 | 168,262.62 | | | | 1,466,987.69 |
| North Carolina | | | | | 9,842.78 | 47,216.73 | | 192.50 | | 1,175.00 |
| North Dakota | | | | | 2,832.64 | 31,155.61 | | | 700.00 | 239,577.87 |
| First Ohio | 264.00 | 279.60 | 440.00 | 880.00 | 12,520.36 | 110,734.55 | | 61.90 | | 3,275.00 |
| Tenth Ohio | | | | | 11,391.50 | 94,841.44 | | | | 1,025.00 |
| Eleventh Ohio | | | | | 12,748.99 | 76,065.83 | | | | 1,300.00 |
| Eighteenth Ohio | 1,023.00 | 366.84 | 230.00 | 440.00 | 30,017.46 | 314,416.42 | | | | 3,550.00 |
| Oklahoma | | 15.00 | | | 10,601.55 | 40,980.79 | | | | 300.00 |
| Oregon | | | 110.00 | | 7,923.71 | 64,405.41 | | | | 725.00 |
| First Pennsylvania | 835.00 | 291.51 | 330.01 | 2,401.67 | 32,213.56 | 181,385.21 | | 55.00 | 577.50 | 4,025.00 |
| Twelfth Pennsylvania | | | | 405.60 | 13,093.57 | 156,920.49 | | 83.40 | | 400.00 |
| Twenty-third Pennsylvania | 242.00 | 398.75 | 2,142.75 | 715.00 | 28,544.27 | 246,503.29 | | 316.27 | | 1,575.00 |
| Rhode Island | 44.00 | 36.67 | | | 5,399.59 | 56,555.51 | | 2,814.64 | 2.75 | 775.00 |
| South Carolina | | | | | 2,556.25 | 39,891.40 | | | | 131,849.93 |
| South Dakota | | | | | 1,915.84 | 29,457.92 | | | | 32,249.75 |
| Tennessee | | | | | 5,305.10 | 34,976.77 | | 111.38 | | 2,975.00 |
| First Texas | 88.00 | 110.00 | | | 8,141.85 | 132,199.74 | | | 224.60 | 2,250.00 |
| Second Texas | | | | | 11,093.37 | 106,205.57 | | | | 1,100.00 |
| Utah | | | | | 419.38 | 3,199.61 | | | | 200.00 |
| Vermont | | | | | 751.69 | 10,122.89 | | | | 200.00 |
| Virginia | 66.00 | 27.50 | | | 5,101.27 | 96,392.81 | | 247.55 | | 2,000.00 |
| Washington | 22.00 | 55.42 | | | 31,317.43 | 182,372.31 | | | | 1,300.00 |
| West Virginia | 22.00 | 27.50 | | | 3,159.17 | 26,178.96 | | 3.00 | | 100.00 |
| Wisconsin | | 55.00 | 882.24 | 220.00 | 13,451.68 | 393,737.92 | | 15,337.96 | 73.34 | 826.22 |
| Wyoming | | | 539.66 | | 385.00 | 23,513.41 | | 82.50 | | 32,021.82 |
| Total | 7,780.25 | 6,479.82 | 30,062.41 | 86,910.31 | 785,406.26 | 8,104,538.90 | 64,357.38 | 19,476.79 | 121,864.56 | 1,453,275,106.83 |
| TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT | | | | | | | | | | |
| Alaska | | | | | \$2,656.52 | \$21,580.85 | | | | \$24,237.37 |
| California | \$530.00 | \$884.59 | \$5,750.41 | \$3,895.84 | 140,854.05 | 1,109,303.28 | | | \$11,225.00 | 66,472,867.04 |
| Illinois | 263.00 | 460.11 | 2,841.31 | 2,090.00 | 63,390.52 | 745,084.50 | \$1,563.73 | | 14,500.00 | 203,184,601.81 |
| Maryland | 85.10 | 200.75 | 779.17 | 3,465.00 | 23,997.65 | 191,885.35 | | \$3,595.72 | 3,201.00 | 104,961,896.26 |
| Missouri | 374.00 | 275.00 | 403.34 | 220.00 | 14,771.07 | 160,571.65 | 438.68 | 6,611.93 | 5,175.00 | 2,882,368.80 |
| New Jersey | 1,536.20 | 1,174.55 | 355.21 | 1,815.00 | 19,660.45 | 374,418.42 | | 467.50 | 6,535.00 | 15,801,470.36 |
| New York | 374.00 | 953.81 | 4,710.10 | 880.00 | 41,385.89 | 860,602.14 | 65.00 | 1,244.41 | 22,610.00 | 84,340,923.67 |
| Ohio | 1,287.00 | 646.44 | 070.00 | 1,320.00 | 66,578.31 | 596,058.24 | | 61.90 | | 9,150.00 |
| Pennsylvania | 1,078.00 | 590.26 | 2,472.76 | 3,523.17 | 73,851.50 | 584,808.99 | 207.15 | 893.77 | 6,000.00 | 162,230,910.90 |
| Texas | 88.00 | 110.00 | | | 19,235.22 | 258,405.31 | | 224.60 | | 1,522,963.93 |
| Washington | 22.00 | 65.42 | | | 28,660.91 | 160,791.46 | | | 1,300.00 | 1,758,198.49 |
| Puerto Rico | | | | | | | | | | 69,644.84 |

* 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, 1949, by collection districts, States, and Territories—Con.

| Districts | Wines, cordials, etc. | | | | | | | | Total wines |
|---------------------------|---------------------------------|----------------------|---|---|--|---|---|--|----------------------|
| | 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 | | | | |
| | Imported (collected by customs) | Domestic | | | Wholesale dealers in wines, \$110 per year | Wholesale dealers in wines and malt liquors, \$116 per year | Retail dealers in wines, \$27.50 per year | Retail dealers in wines and malt liquors, \$27.50 per year | |
| Alabama | \$243.98 | \$0.45 | | | \$155.83 | | | \$192.50 | \$592.76 |
| Arizona | 41.25 | | | | | | | | 41.25 |
| Arkansas | | 99,019.47 | | | | \$1,642.70 | | 10,993.37 | 111,655.54 |
| First California | 101,200.78 | 30,333,883.95 | \$0.65 | | | 4.59 | | 118,571.40 | 30,353,061.37 |
| Sixth California | 88,226.75 | 6,391,679.17 | | | | | | | 6,479,905.92 |
| Colorado | 2,992.23 | 336,414.40 | 5.50 | | | 340.31 | | 1,565.28 | 235,317.73 |
| Connecticut | 3,680.16 | 499,371.20 | | | | | | | 502,951.36 |
| Delaware | | | | | | | | | |
| Florida | 10,696.07 | 18,316.80 | | | | | | | 110,736.12 |
| Georgia | 161.59 | 177,536.76 | | | 275.00 | 2,514.71 | \$833.00 | 39,298.44 | 220,403.75 |
| Hawaii | 356.97 | 842.80 | | | | 2,358.95 | | | 1,199.77 |
| Idaho | | | | | | | 55.00 | 27.50 | 82.50 |
| First Illinois | 151,926.62 | 2,060,233.41 | | | 522.50 | | 55.00 | | 2,212,737.33 |
| Eighth Illinois | | 147,681.00 | | | | 110.00 | | 61.88 | 147,832.88 |
| Indiana | 7,120.08 | 54.15 | | | | 1,326.45 | 49.52 | 56,411.56 | 64,961.76 |
| Iowa | | 119,861.30 | | | | | | | 119,861.30 |
| Kansas | | | | | | | | | 8,066.33 |
| Kentucky | 2,437.92 | 746,524.00 | | | | | | | 749,099.42 |
| Louisiana | 13,725.84 | 233,170.40 | | | | | | | 296,896.24 |
| Maine | 6.68 | 67,619.88 | | | | 440.00 | | | 68,066.56 |
| Maryland | 16,158.50 | 1,284,922.65 | | | | | | 7,966.75 | 1,309,047.93 |
| Massachusetts | 64,476.71 | 1,675,801.05 | | 1.10 | 30.71 | 375.85 | | 36.68 | 1,148,309.57 |
| Michigan | 20,155.32 | 741,904.43 | | | 385.01 | 131.09 | | | 762,967.29 |
| Minnesota | 379.66 | 444.10 | | | 136.63 | 220.00 | | | 4,830.03 |
| Mississippi | | | | | 440.00 | | 45.84 | 4,658.56 | 258,069.15 |
| First Missouri | 1,672.15 | 255,874.50 | | | | | 82.50 | | 507,150.61 |
| Sixth Missouri | | 506,808.50 | | | | | | | |
| Montana | | | | | | | | | |
| Nebraska | | 744.60 | | | | | | | 744.60 |
| Nevada | | | | | | | | | |
| New Hampshire | | | | | | | | | |
| First New Jersey | | 261,703.71 | 50.00 | | 320.84 | | | 110.00 | 332,188.98 |
| Fifth New Jersey | | 1,803,787.27 | | | 1,663.34 | 4.33 | | 336.88 | 1,805,787.49 |
| New Mexico | | 1,754.88 | | | | | | 22.92 | 1,777.80 |
| First New York | | 4,107,785.11 | | | 4,786.92 | 2,463.22 | 252.09 | 466.62 | 4,115,753.96 |
| Second New York | 1,908,894.49 | 966,478.67 | | | 11,370.63 | | 1,010.77 | 1,125.94 | 2,888,880.79 |
| Third New York | | 633,076.00 | 15.00 | | 2,561.17 | | 639.78 | 684.76 | 636,076.70 |
| Fourteenth New York | | 1,500,476.68 | | | 2,158.97 | | | | 1,502,635.65 |
| Twenty-first New York | 64.34 | 187,555.50 | | | | | | | 187,619.84 |
| Twenty-eighth New York | 1,283.36 | 2,487,440.47 | | | 1,260.44 | | 104.99 | | 2,490,089.26 |
| North Carolina | 14.56 | 164,492.25 | | | 580.00 | 1,430.00 | 719.39 | 10,759.89 | 177,966.68 |
| North Dakota | 1.92 | | | | | | | | 1.92 |
| First Ohio | | 111,739.16 | | | 229.17 | | 29.30 | | 111,998.07 |
| Tenth Ohio | | 552,688.59 | | | | | | | 552,688.59 |
| Eleventh Ohio | | 39,057.77 | | | | | | | 39,057.77 |
| Eighteenth Ohio | 7,146.49 | 521,857.60 | 55.84 | | | | | 271.58 | 529,331.61 |
| Oklahoma | | | | | | | 1,045.00 | 947.17 | 1,992.17 |
| Oregon | 75.56 | 28,809.18 | | 2.55 | | | | | 29,887.29 |
| First Pennsylvania | 14,659.92 | 2,528,466.62 | | | | | | | 2,543,126.54 |
| Twelfth Pennsylvania | | 205,968.99 | | | | | | | 205,968.99 |
| Twenty-third Pennsylvania | 4,239.54 | 85,480.48 | | | | | | | 89,720.92 |
| Rhode Island | 69.95 | 54.96 | | | | | | 43.69 | 168.00 |
| South Carolina | 345.84 | 3,324.30 | | | 58.49 | 1,943.34 | 41.26 | 85,733.55 | 91,446.78 |
| South Dakota | | | | | | | | | |
| Tennessee | 1,175.46 | | | | | | | 20.63 | 1,196.09 |
| First Texas | 18,281.50 | 408,912.08 | | 787.38 | | 110.00 | | 161,066.62 | 589,157.68 |
| Second Texas | | 226,690.00 | | | | | | | 226,690.00 |
| Utah | | | | | | | | | |
| Vermont | 23.94 | 90.00 | | | | | | | 29,769.28 |
| Virginia | 555.09 | 816,885.36 | | | 330.00 | 2,245.42 | 55.00 | 26,408.92 | 895,857.99 |
| Washington | 42.17 | 538,684.02 | | | | 2,843.75 | | 65,188.79 | 539,729.19 |
| West Virginia | | 34,577.42 | | | 110.00 | | | 13,222.75 | 47,910.17 |
| Wisconsin | 5,620.55 | 100,210.71 | | | | | | | 105,831.26 |
| Wyoming | | | | | | | | | |
| Total | 2,448,103.94 | 63,333,656.89 | 126.99 | 791.03 | 27,470.74 | 21,403.22 | 5,355.82 | 691,969.95 | 66,628,878.58 |

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

| | | | | | | | | | |
|--------------|--------------|-----------------|--------|--------|-----------|----------|----------|--------------|-----------------|
| Alaska | | | | | | | | | |
| California | \$189,427.53 | \$36,725,563.12 | \$0.65 | | | \$4.59 | | \$118,571.40 | \$37,033,567.29 |
| Illinois | 151,926.62 | 2,207,914.41 | | | \$522.50 | 110.00 | \$55.00 | 61.88 | 2,360,530.41 |
| Maryland | 16,158.50 | 1,284,920.27 | | | | | | 7,966.75 | 1,309,845.65 |
| Missouri | 1,672.15 | 762,683.00 | | | 440.00 | 352.61 | 82.50 | | 765,229.66 |
| New Jersey | | 2,685,490.98 | 30.00 | | 1,984.18 | 4.33 | 336.88 | 110.00 | 2,687,276.37 |
| New York | 1,910,242.19 | 9,882,812.63 | 15.00 | | 22,138.13 | 2,463.22 | 2,007.63 | 2,277.31 | 11,827,956.11 |
| Ohio | 7,146.49 | 1,225,343.06 | 55.84 | | 229.17 | | 29.30 | 271.58 | 1,233,675.94 |
| Pennsylvania | 18,899.46 | 2,819,916.09 | | | | | | | 2,838,815.55 |
| Texas | 18,281.50 | 635,602.08 | | 787.38 | | 110.00 | | 161,066.62 | 815,847.58 |
| Washington | 42.17 | 538,684.02 | | | | | | | 538,729.19 |
| Puerto Rico | | 2.38 | | | | | | | 2.38 |

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

| Districts | Fermented malt liquors | | | | | | | | Total fermented malt liquors | |
|---------------------------|--|--|--|---|--|--|---|--|------------------------------|---|
| | Excise tax per barrel of 31 gallons, \$8 | Floor stock tax on stocks on hand Apr. 1, 1944, \$1 per barrel | Floor stock taxes levied by acts prior to Apr. 1, 1944 | Special or occupational taxes | | | | | | |
| | | | | Brewers, less than 500 barrels, \$65 per year | Brewers, 500 barrels or more, \$116 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 | | | | | | \$5,913.49 | \$63,860.31 | | \$8.80 | \$69,782.60 |
| Arizona | \$1,212,920.00 | | | | \$110.00 | 1,085.82 | 5,448.61 | | 28.60 | 1,219,593.03 |
| Arkansas | | | | | | 5,069.25 | 49,325.71 | | 8.80 | 54,408.76 |
| First California | 20,843,332.16 | | | \$1,127.50 | 660.00 | 14,569.03 | 7,090.88 | | 1,233.83 | 20,868,013.54 |
| Sixth California | 13,349,870.00 | | | 55.00 | 990.00 | 8,585.91 | 105,332.52 | | 823.24 | 13,465,566.67 |
| Colorado | 5,418,768.00 | \$55.00 | | | 330.00 | 5,765.87 | 24,126.22 | | 44.00 | 5,449,089.09 |
| Connecticut | 1,373,465.00 | | | 55.00 | 330.00 | 21,903.28 | 72,277.86 | | 1,664.19 | 1,469,695.24 |
| Delaware | 1,136,780.00 | | | | 220.00 | 875.36 | 826.16 | | 13.20 | 1,138,904.72 |
| Florida | 3,014,141.00 | | | | 559.90 | 4,660.11 | 86,954.28 | | 2.20 | 3,106,317.49 |
| Georgia | 537,450.00 | | | | 172.34 | 4,595.30 | 50,246.25 | | 6.60 | 592,470.49 |
| Hawaii | 1,023,940.00 | | | | 990.00 | 1,427.78 | 2,062.49 | | | 1,028,416.28 |
| Idaho | 534,612.00 | | | | 220.00 | 4,035.56 | 38,383.59 | | 38.00 | 577,284.15 |
| First Illinois | 21,796,474.32 | 13.75 | | 13.75 | 2,970.00 | 57,844.48 | 17,233.49 | | 1,994.58 | 21,876,544.37 |
| Eighth Illinois | 19,796,367.61 | | | | 1,100.00 | 19,147.28 | 13,525.28 | | 1,337.69 | 19,830,477.76 |
| Indiana | 22,787,470.00 | | | | 770.00 | 11,230.01 | 29,743.83 | 33.00 | 477.51 | 22,829,724.35 |
| Iowa | 895,488.00 | | | | 830.00 | 17,942.32 | 99,422.75 | | 105.90 | 1,018,285.87 |
| Kansas | | | | | | 9,605.85 | 98,515.52 | | 145.60 | 108,366.97 |
| Kentucky | 15,070,340.00 | | | | 916.67 | 12,055.77 | 60,089.46 | 44.00 | 246.40 | 15,145,692.30 |
| Louisiana | 14,301,640.00 | | | | 1,152.29 | 7,264.37 | 87,785.03 | | 358.60 | 14,368,100.29 |
| Maine | | | | | | 3,906.49 | 56,582.32 | | 8.80 | 60,497.61 |
| Maryland | 16,356,728.00 | | | | 1,210.00 | 13,671.80 | 40,836.81 | | 2,939.69 | 16,415,386.36 |
| Massachusetts | 13,177,005.79 | | | | 1,080.00 | 38,202.74 | 7,138.41 | | 993.80 | 13,225,320.74 |
| Michigan | 37,347,186.56 | | | 55.00 | 1,604.17 | 19,283.83 | 8,199.05 | 293.16 | 3,185.02 | 37,379,906.78 |
| Minnesota | 23,074,260.32 | | | | 2,558.34 | 35,978.67 | 269,610.15 | | 1,097.58 | 23,383,785.20 |
| Mississippi | | | | | | 6,067.96 | 89,693.66 | | 50.60 | 95,812.22 |
| First Missouri | 52,177,695.20 | | | | 1,220.29 | 16,292.94 | 85,984.40 | 312.70 | 834.11 | 52,276,539.64 |
| Sixth Missouri | 6,485,245.00 | | | | 355.68 | 9,262.98 | 51,188.45 | 6.60 | 171.97 | 6,548,230.66 |
| Montana | 1,554,600.00 | | | | 880.00 | 4,839.37 | 7,936.32 | | 53.20 | 1,568,909.59 |
| Nebraska | 7,681,958.00 | | | | 440.00 | 9,167.27 | 34,902.07 | | 24.20 | 7,726,491.54 |
| Nevada | 226,170.00 | | | | 110.00 | 1,505.21 | 5,065.47 | | 40.79 | 232,951.58 |
| New Hampshire | 213,220.00 | | | | 110.00 | 2,376.95 | 39,568.61 | | 255.275.56 | 258,275.56 |
| New Jersey | 1,488,325.00 | 5,648.50 | | | 220.00 | 11,179.53 | 163.34 | 2,790.41 | 410.08 | 1,508,736.86 |
| First New Jersey | 55,093,770.14 | | | | 1,008.34 | 24,277.44 | 7,556.38 | 22.00 | 1,851.63 | 55,128,485.95 |
| New Mexico | | | | | | 1,872.32 | 927.69 | | 8.80 | 2,808.81 |
| First New York | 36,885,235.00 | | | | 1,567.50 | 17,384.27 | 234,946.08 | 298.84 | 479.60 | 37,189,911.24 |
| Second New York | | | | | | 844.16 | 14,266.45 | 544.07 | 41.80 | 15,696.43 |
| Third New York | 10,241,435.00 | 5.00 | | | 330.00 | 1,366.77 | 66,589.31 | | 171.60 | 10,309,897.68 |
| Fourteenth New York | 12,743,638.88 | | | | 660.00 | 6,666.85 | 138,472.47 | | 1,199.08 | 12,890,637.28 |
| Twenty-first New York | 4,643,977.58 | | | | 660.00 | 8,505.96 | 63,634.76 | 8.80 | 521.40 | 4,617,308.50 |
| Twenty-eighth New York | 17,809,521.20 | | | | 2,310.00 | 11,273.89 | 117,985.85 | | 1,302.51 | 17,942,393.45 |
| North Carolina | 524,360.00 | | | | 110.00 | 9,273.26 | 116,418.88 | | 31.10 | 550,193.26 |
| North Dakota | | | | | | 4,533.43 | 11,114.89 | | 68.20 | 15,716.52 |
| First Ohio | 17,405,043.28 | | | | 1,456.87 | 22,440.97 | 22,287.79 | 55.90 | 1,164.40 | 17,433,478.31 |
| Tenth Ohio | 6,078,777.00 | | | | 770.00 | 3,162.77 | 12,061.98 | 483.32 | 499.70 | 6,095,754.77 |
| Eleventh Ohio | 3,192,461.00 | | | | 1,164.17 | 2,658.69 | 11,450.08 | | 143.60 | 3,207,857.54 |
| Eighteenth Ohio | 15,430,214.67 | 44.34 | | | 2,530.00 | 6,690.65 | 10,840.74 | | 2,025.92 | 15,452,340.32 |
| Oklahoma | 454,850.00 | | | | 1,134.84 | 8,908.79 | 105,575.21 | | 48.40 | 460,512.24 |
| Oregon | 3,091,860.90 | | | | 330.00 | 5,447.97 | 64,897.55 | | 206.91 | 3,162,743.33 |
| First Pennsylvania | 33,622,405.00 | | | | 1,980.00 | 44,212.69 | 34,239.25 | | 26.40 | 33,702,863.24 |
| Twelfth Pennsylvania | 11,638,787.00 | | | | 1,430.00 | 15,522.73 | 17,405.57 | | 2,458.57 | 11,673,933.87 |
| Twenty-third Pennsylvania | 29,194,814.00 | | | | 2,310.00 | 39,466.39 | 39,466.39 | | | 29,211,691.11 |
| Rhode Island | 6,220,863.10 | | | | 440.00 | 4,337.04 | 1,807.12 | 4.40 | 90.20 | 6,227,641.86 |
| South Carolina | | | | | | 4,622.77 | 74,047.02 | | 66.70 | 79,636.49 |
| South Dakota | | | | | 110.00 | 7,139.17 | 29,600.38 | | 28.70 | 35,939.28 |
| Tennessee | 1,770,514.00 | | | | 770.00 | 30,565.65 | 127,517.38 | 88.00 | 72.70 | 1,905,641.25 |
| First Texas | 11,061,053.00 | | | | 110.00 | 30,565.65 | 201,098.21 | 814.00 | 279.62 | 12,214,679.88 |
| Second Texas | 253,720.00 | | | | 110.00 | 17,833.99 | 68,247.45 | | 68.20 | 340,979.64 |
| Utah | 1,344,920.00 | | | | 110.00 | 3,447.83 | 40,099.56 | | 26.40 | 1,388,903.79 |
| Vermont | | | | | | 1,159.62 | 2,491.18 | | 19.80 | 3,670.60 |
| Virginia | 1,149,527.00 | | | | 715.00 | 1,159.62 | 49,839.46 | 12.00 | 17.60 | 1,207,899.43 |
| Washington | 13,391,801.88 | | | | 1,632.67 | 8,538.42 | 29,834.82 | | 1,280.56 | 13,433,454.08 |
| West Virginia | 569,315.00 | | | 41.25 | 110.00 | 11,346.11 | 121,166.24 | 285.32 | 4.40 | 572,168.33 |
| Wisconsin | 90,460,179.50 | | | | 5,390.61 | 48,283.97 | 107,088.37 | 100.85 | 2,161.42 | 90,623,164.12 |
| Wyoming | 492,140.00 | | | | 330.00 | 6,179.88 | 3,900.00 | | 71.11 | 502,621.05 |
| Total | 686,367,515.09 | 5,766.59 | | 1,567.50 | 52,009.08 | 778,210.29 | 3,557,343.78 | 6,266.55 | 34,508.72 | 690,803,188.60 |

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

| | | | | | | | | | | |
|--------------|-----------------|----------|--|------------|------------|------------|------------|----------|------------|---------------|
| Alaska | | | | | | \$1,671.68 | \$1,022.48 | | | \$2,694.16 |
| California | \$33,193,202.10 | | | \$1,182.50 | \$1,650.00 | 23,154.94 | 112,423.40 | | \$1,757.07 | 33,333,370.01 |
| Illinois | 41,591,841.93 | \$13.75 | | 13.75 | 4,070.00 | 76,991.71 | 30,758.72 | | 3,332.27 | 41,707,022.13 |
| Maryland | 16,356,728.06 | | | | 1,210.00 | 13,671.80 | 40,836.81 | | 2,939.69 | 16,415,386.36 |
| Missouri | 58,962,940.20 | | | | 1,575.97 | 19,555.87 | 137,172.85 | \$319.30 | 1,006.08 | 58,822,670.27 |
| New Jersey | 55,582,086.14 | 5,648.50 | | | 1,228.34 | 35,456.97 | 7,719.72 | 2,812.41 | 2,261.71 | 56,637,222.79 |
| New York | 82,223,807.66 | | | | 5,627.50 | 46,041.84 | 685,894.87 | 851.71 | 3,715.99 | 82,915,844.67 |
| Ohio | 41,105,495.95 | 44.34 | | | 5,951.04 | 45,041.84 | 66,640.59 | 538.32 | 3,833.62 | 41,189,436.94 |
| Pennsylvania | 74,864,006.00 | | | | 5,720.00 | 124,736.04 | 91,111.21 | | 2,514.07 | 74,988,088.22 |
| Texas | 12,224,773.00 | | | | 880.00 | 48,399.04 | 270,345.66 | 814.00 | 347.82 | 12,555,569.52 |
| Washington | 13,391,801.88 | | | | 1,532.87 | 7,332.43 | 28,612.34 | | 1,280.55 | 13,430,769.87 |
| Puerto Rico | | | | | | | | | | |

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

| Districts | Total alcohol taxes | Tobacco manufactures | | | | | | | Small cigars, tax per thousand, 75 cents |
|------------------|---------------------|---|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|------------------------------------|------------------------------------|--|
| | | Large cigars classified by intended retail prices | | | | | | | |
| | | Class A, tax per thousand, \$2.50 | Class B, tax per thousand, \$3.00 | Class C, tax per thousand, \$4.00 | Class D, tax per thousand, \$7.00 | Class E, tax per thousand, \$16.00 | Class F, tax per thousand, \$15.00 | Class G, tax per thousand, \$20.00 | |
| Alabama | \$250,512.45 | | | \$364,416.90 | \$126.00 | \$374.18 | \$0.30 | \$68.00 | |
| Arizona | 1,278,960.89 | | | | | | | | |
| Arkansas | 218,136.51 | | | 103.00 | 214.80 | 61.00 | | | |
| First California | 104,498,237.66 | | \$32,619.75 | 4,728.90 | 4,111.45 | 22,942.42 | 7,074.05 | 2,262.14 | |
| Sixth California | 32,341,566.68 | | 8.10 | 1,393.40 | 1,723.40 | 221,277.55 | 75,262.19 | 5,950.40 | |
| Colorado | 5,898,748.05 | | | 228.00 | 430.50 | 1,440.00 | | | |
| Connecticut | 6,354,267.54 | | 566.80 | 483.40 | 31,872.85 | 205,404.83 | 27,059.66 | 48.50 | |
| Delaware | 1,160,880.33 | | | | 570.50 | | | | |
| Florida | 4,293,146.54 | \$8,055.82 | 12,589.58 | 2,332,059.12 | 1,794,445.53 | 1,059,113.50 | 296,293.35 | 1,668,430.38 | \$233.10 |
| Georgia | 1,331,412.13 | 5.00 | 3,909.00 | 564,820.52 | 259.28 | 535.10 | | | |
| Hawaii | 1,451,418.25 | 26.22 | 5.10 | 204.70 | 1,092.70 | 405.50 | 4.50 | 5.00 | |
| Idaho | 596,549.90 | | | 9.40 | 36.75 | | | | |
| First Illinois | 44,462,634.76 | 370.00 | 33.46 | 1,904.19 | 6,871.64 | 96,564.28 | 16,642.38 | 19,629.24 | |
| Eighth Illinois | 202,789,579.59 | | | 1,690.00 | 7,795.65 | 11,127.25 | | | |
| Indiana | 274,891,797.60 | 394.25 | 6,345.23 | 5,451.60 | 43,139.25 | 851,734.92 | 960.75 | 106.00 | |
| Iowa | 49,563,508.39 | | | 62.00 | 2,159.50 | 1,902.00 | | | |
| Kansas | 68,857,976.87 | 25.75 | 1.50 | 74.20 | 1.40 | 40.99 | | | |
| Kentucky | 322,878,369.35 | 18.76 | 760.00 | 8,865.60 | 1,822.94 | 1,287,657.50 | 139.50 | | |
| Louisiana | 22,837,616.47 | | | 195.20 | 80,357.20 | 526,264.25 | 108,359.25 | 6,194.42 | |
| Maine | 408,500.86 | | | 84.00 | 1,687.00 | 4,215.00 | | | |
| Maryland | 122,745,974.39 | 2.25 | | 67,024.89 | 7,435.58 | 13,726.45 | 58.27 | 294.98 | |
| Massachusetts | 35,978,227.76 | 1,453.27 | 2,061.00 | 2,567.01 | 229,386.98 | 154,460.90 | 11,465.80 | 4,715.50 | |
| Michigan | 59,672,324.87 | 27.50 | 1,149.00 | 19,480.08 | 4,177.79 | 384,510.42 | 2,047.13 | 661.70 | |
| Minnesota | 25,062,798.71 | | | 3,624.50 | 972.39 | 5,670.15 | | 220.00 | |
| Mississippi | 215,343.32 | | | | | | | | |
| First Missouri | 55,085,664.36 | 100.00 | | 657.00 | 8,565.72 | 22,852.25 | 486.00 | 1,877.50 | |
| Sixth Missouri | 7,384,504.37 | | | 5,423.04 | 297.50 | 67,129.46 | | | |
| Montana | 1,626,001.83 | | | 4.00 | | 40.50 | | | |
| Nebraska | 6,781,139.22 | | .03 | 140.00 | 224.00 | 320.00 | | | |
| Nevada | 289,973.32 | | | | | | | | |
| New Hampshire | 264,196.81 | | | | 4,215.33 | 428,367.42 | | 180.00 | |
| First New Jersey | 3,015,230.47 | 422.50 | 195.00 | 18,995.20 | 24,909.50 | 1,103,667.43 | 269,066.51 | 516,919.06 | |
| Fifth New Jersey | 71,461,439.06 | 908.11 | 38,422.68 | 174,175.95 | 24,795.63 | 1,627,534.48 | 87,864.77 | 38,796.50 | |
| New Mexico | 68,975.31 | | | 72.00 | 10.60 | 38.75 | | | |
| First New York | 42,534,722.44 | 3,107.55 | 82,703.93 | 20,280.80 | 154,942.55 | 48,475.10 | 4,873.91 | 1,913.20 | 750.00 |

| | | | | | | | | | |
|---------------------------|-------------------------|------------------|-------------------|---------------------|---------------------|----------------------|---------------------|---------------------|------------------|
| Second New York | 54,382,395.05 | 707.96 | 53,932.81 | 19,876.25 | 16,946.86 | 28,748.07 | 15,680.89 | 171,654.29 | |
| Third New York | 11,566,292.85 | 3,735.85 | 1,505.46 | 28,753.96 | 17,235.23 | 74,441.71 | 30,153.32 | 17,581.94 | |
| Fourteenth New York | 39,245,844.30 | 1,957.50 | 2,781.60 | 8,843.00 | 10,378.22 | 511,416.95 | 23,548.14 | 5,707.00 | 2,036.75 |
| Twenty-first New York | 9,450,029.31 | 70.00 | 918.30 | 470.88 | 1,784.10 | 3,305.61 | 1,575.00 | | |
| Twenty-eighth New York | 21,899,440.40 | 325.00 | 2,511.00 | 2,842.84 | 1,322.25 | 7,556.31 | 1.96 | 412.66 | |
| North Carolina | 1,067,730.20 | | | 44,577.00 | 109,872.00 | 295.25 | | 1.20 | |
| First Ohio | 51,130.28 | | | 47.00 | 49.00 | | | | |
| Tenth Ohio | 81,817,588.70 | 55.00 | 8.10 | 6,759.40 | 1,945.48 | 104,384.40 | 774.75 | 38.50 | |
| Eleventh Ohio | 5,755,835.30 | | 5,850.15 | 4,374.00 | 4,832.45 | 1,543,631.49 | 28,723.80 | 5.80 | |
| Eighteenth Ohio | 3,337,040.13 | 77.50 | 1,040.25 | 9,132.40 | 82.95 | 15.25 | | .50 | |
| Oklahoma | 18,826,359.49 | 17.50 | 2,900.85 | 09,222.40 | 25,785.73 | 87,549.40 | 204.38 | 104.50 | |
| Oregon | 639,141.19 | | | 4.00 | | | | 4.00 | |
| First Pennsylvania | 3,574,149.79 | | .15 | 50.00 | 309.33 | 775.46 | 35.71 | 4.00 | |
| Twelfth Pennsylvania | 109,749,579.49 | 11,219.14 | 35,115.49 | 2,010,604.27 | 484,713.35 | 19,955,893.75 | 1,050,603.07 | 354,060.86 | |
| Twenty-third Pennsylvania | 12,056,155.57 | 8,916.50 | 55,142.10 | 565,686.26 | 325,007.20 | 4,812,357.02 | 238,807.80 | 25,200.50 | 101.50 |
| Rhode Island | 117,852,069.51 | 70.63 | 10,790.93 | 72,075.60 | 878.15 | 917.58 | | 840.00 | |
| South Carolina | 5,426,220.94 | 157.50 | 3,261.35 | 2,601.54 | 572.25 | 2,626.84 | | | |
| South Dakota | 302,433.20 | 125.00 | 152,000.30 | 6,028.00 | 89.25 | 1,230,236.14 | | .50 | |
| Tennessee | 67,289.03 | | | | | | | | |
| First Texas | 3,482,754.31 | 50.00 | 28,201.50 | 49,944.40 | 72,802.50 | 135,640.45 | | | |
| Second Texas | 14,207,133.44 | | | 2,001.00 | 11,839.00 | 56,046.50 | 42,345.15 | 138.00 | |
| Utah | 687,237.59 | | | | 861.70 | 246.00 | | 5.50 | |
| Vermont | 1,392,422.78 | | | | | 4,412.50 | | | |
| Virginia | 591,685.64 | 38.25 | | | 7.00 | | | .50 | |
| Washington | 3,195,641.71 | 21.13 | 75,600.00 | 330,347.98 | 10,229.55 | 473,913.90 | 45.00 | 3.50 | 56,260.00 |
| West Virginia | 15,754,615.08 | | | 118.00 | 484.54 | 132.74 | 1.86 | 78.60 | |
| Wisconsin | 800,820.82 | 96.74 | 2,887.50 | 76,628.35 | 280,825.52 | 822,973.00 | | | |
| Wyoming | 91,369,114.56 | | | 996.32 | 9,070.60 | 122,365.60 | 3,102.75 | 3,944.40 | |
| Wyoaming | 534,537.39 | | | | | 77.02 | | | |
| Total | 2,210,607,168.01 | 42,593.17 | 625,827.76 | 6,911,493.87 | 3,826,426.34 | 28,923,792.34 | 2,352,175.92 | 2,848,144.27 | 59,372.68 |

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

| | | | | | | | | | |
|--------------|----------------|-----------|-------------|--------------|------------|---------------|--------------|------------|----------|
| Alaska | \$25,931.53 | | | | | | | | |
| California | 135,839,804.34 | | \$32,627.96 | \$5,122.30 | \$5,834.85 | \$244,219.97 | \$83,338.24 | \$8,212.54 | |
| Illinois | 247,262,214.35 | \$370.00 | 33.46 | 3,594.19 | 14,667.19 | 107,991.53 | 16,542.38 | 19,629.24 | |
| Maryland | 122,686,327.17 | 2.25 | | 57,924.30 | 7,435.58 | 13,726.45 | 58.27 | 284.98 | |
| Missouri | 62,470,163.73 | 100.00 | | 5,080.94 | 8,853.22 | 89,981.71 | 486.00 | 1,877.50 | \$0.70 |
| New Jersey | 74,475,669.52 | 1,330.61 | 38,617.68 | 103,174.15 | 49,875.13 | 2,731,201.91 | 355,931.28 | 558,715.55 | |
| New York | 179,078,724.35 | 9,903.86 | 143,453.10 | 81,057.73 | 202,609.23 | 573,943.75 | 75,833.21 | 197,249.09 | 2,786.75 |
| Ohio | 199,736,834.62 | 150.00 | 9,799.35 | 89,488.20 | 32,646.61 | 1,735,480.54 | 29,702.93 | 149.30 | |
| Pennsylvania | 239,557,814.67 | 20,206.27 | 101,048.52 | 2,648,346.13 | 819,598.70 | 15,769,638.27 | 1,298,410.87 | 380,101.35 | |
| Texas | 14,894,371.03 | | | 2,001.00 | 12,691.70 | 56,292.50 | 42,345.15 | 143.50 | 101.50 |
| Washington | 15,727,684.55 | | | 116.00 | 484.54 | 132.74 | 1.88 | 78.60 | |
| Puerto Rico | 59,647.22 | | | | | | | | |

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

| Districts | Tobacco manufactures—Continued | | | | | | Total tobacco taxes |
|------------------|---|---------------------------------------|---------------------------------------|--|--|---|---------------------|
| | Cigar and cigarette floor tax (tax-paid stocks, on hand Nov. 1, 1942) | Cigarettes | | Cigarette papers (½ cent) and tubes (1 cent) | Manufactured tobacco (chewing, smoking, and snuff), 18 cents per pound | Leaf tobacco sold or removed in violation of section 2059, I. R. C. | |
| | | Class A (small), per thousand, \$3.50 | Class B (large), per thousand, \$3.40 | | | | |
| Alabama | | \$7.00 | | | \$1.08 | | \$365,018.46 |
| Arizona | | | | | 11.21 | | 390.11 |
| Arkansas | | | | \$600.00 | 147,055.69 | | 14,956,471.87 |
| First California | | 14,735,077.46 | | | 3,761.90 | | 310,996.38 |
| Sixth California | \$220.95 | 393.49 | | | | | 2,110.51 |
| Colorado | | 3.01 | | | | | 336,801.58 |
| Connecticut | | 4.32 | | 69,130.00 | 2,144.80 | \$10.00 | 313,316.22 |
| Delaware | | | | | 312,745.72 | | 7,172,342.46 |
| Florida | | 980.04 | \$137.76 | | 4.28 | | 560,519.90 |
| Georgia | 1.26 | 18.41 | | | 116.28 | | 1,879.67 |
| Hawaii | | | | | | | 46.15 |
| Idaho | 54.50 | 91.13 | | | 2,167,122.01 | | 2,309,453.73 |
| First Illinois | | | | | 14,786.63 | | 35,409.43 |
| Eighth Illinois | | 13.42 | | | 6,414.59 | 44.61 | 614,607.25 |
| Indiana | | 5.74 | | | 2,335.59 | | 6,464.53 |
| Iowa | | | | | 54.00 | | 197.84 |
| Kansas | | 161,581,127.26 | | 1.92 | 3,626,494.68 | 1.00 | 166,506,879.05 |
| Kentucky | | 84.70 | | 11.25 | | | 721,466.90 |
| Louisiana | | 55.48 | | | .63 | | 6,042.46 |
| Maine | | 73.37 | | | 3.38 | | 88,607.28 |
| Maryland | | 221.39 | | 4,308.80 | 36,382.86 | | 447,023.21 |
| Massachusetts | | 163.67 | | | 1,482,693.96 | | 1,894,881.25 |
| Michigan | | 54.69 | 1.01 | | 2,219.16 | | 13,186.90 |
| Minnesota | | | | | | | |
| Mississippi | | 12,954.90 | | | 4,714,923.24 | | 4,762,406.61 |
| First Missouri | | | | | .09 | | 72,850.09 |
| Sixth Missouri | | 19.46 | | | | | 64.05 |
| Montana | | .70 | | | 505.66 | | 1,190.43 |
| Nebraska | | | | | | | |
| Nevada | | | | | | | 427,862.76 |
| New Hampshire | | | | | | | 1,933,175.20 |
| First New Jersey | | 31,070,304.82 | | | 1,431,884.77 | | 34,494,660.71 |
| Fifth New Jersey | | | | | | | 121.25 |
| New Mexico | | | 2,520.00 | | 81,610.87 | | 3,248,222.93 |
| First New York | 1,084.17 | 2,845,060.85 | 3,665.80 | 11,450.58 | 29,384.14 | | 2,328,040.79 |
| Second New York | | 1,976,893.12 | | | | | |

| | | | | | | | |
|---------------------------|----------|------------------|----------|------------|---------------|--------|------------------|
| Third New York | | 82,729.74 | 538.62 | | 10,157.67 | | 216,813.50 |
| Fourteenth New York | | 4,717.32 | | | 29,018.82 | | 600,405.30 |
| Twenty-first New York | | | | | 90,712.13 | | 98,836.02 |
| Twenty-eighth New York | | 17.09 | | | 2,090.01 | | 17,079.11 |
| North Carolina | | 693,758,609.16 | 252.00 | 755,223.72 | 14,525,379.36 | 241.68 | 709,104,451.31 |
| North Dakota | | | | | | | 96.00 |
| First Ohio | | 4.76 | | | 2,196,240.26 | | 2,310,216.64 |
| Tenth Ohio | | 9.08 | | | 1,093,622.99 | | 2,670,960.66 |
| Eleventh Ohio | | 5.88 | | | | | 10,354.73 |
| Eighteenth Ohio | | 32.47 | | | | | 216,343.40 |
| Oklahoma | .62 | | | | 29,626.17 | | 8.62 |
| Oregon | | 8.40 | | | 291.13 | | 1,476.18 |
| First Pennsylvania | | 2,950,183.41 | | | 422,131.74 | | 18,283,495.08 |
| Twelfth Pennsylvania | | 1,167.80 | | | 767.45 | | 6,033,624.13 |
| Twenty-third Pennsylvania | | 4.62 | | | 5,918.22 | 38.74 | 91,548.99 |
| Rhode Island | 14.60 | | | | 491.56 | | 9,721.04 |
| South Carolina | | 1.40 | | | | | 1,898,480.59 |
| South Dakota | | | | | | | |
| Tennessee | | | | | | | |
| First Texas | 200.71 | 10.19 | | | 3,846,382.28 | | 4,134,021.13 |
| Second Texas | .42 | 336.14 | | | 8,656.90 | | 121,228.48 |
| Utah | | | | | | | 1,449.76 |
| Vermont | | | | | 124.74 | | 4,537.24 |
| Virginia | | 2.61 | | | .91 | | 40.27 |
| Washington | | 323,755,227.10 | | | 4,091,461.80 | | 328,793,909.96 |
| West Virginia | | 74.06 | | | 47.61 | | 935.43 |
| Wisconsin | | | | | 2,268,495.99 | 121.05 | 3,250,928.16 |
| Wyoming | | 11.48 | | | 83,353.94 | | 172,845.09 |
| Total | 1,557.23 | 1,232,727,557.03 | 7,115.19 | 840,776.27 | 42,707,505.80 | 457.08 | 1,321,874,769.95 |

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

| | | | | | | | |
|--------------|----------|-----------------|------------|-----------|--------------|---------|-----------------|
| Alaska | | | | | | | |
| California | | | | | | | |
| Illinois | \$220.95 | \$14,735,475.95 | | \$600.00 | \$150,817.59 | | \$15,267,468.25 |
| Maryland | 34.50 | 91.13 | | | 2,181,909.54 | | 2,344,863.15 |
| Missouri | | 73.37 | | | 3.38 | | 88,607.28 |
| New Jersey | | 12,954.90 | | | 4,714,923.24 | | 4,835,256.61 |
| New York | | 31,070,304.82 | | | 1,431,884.77 | | 36,427,856.91 |
| Ohio | 1,084.17 | 4,860,318.12 | \$6,724.42 | 11,450.58 | 242,973.64 | | 6,509,397.65 |
| Pennsylvania | | 53.08 | | | 3,309,395.42 | | 5,208,865.43 |
| Texas | 14.60 | 2,951,845.83 | | | 428,817.41 | \$38.74 | 24,408,668.20 |
| Washington | 201.13 | 346.33 | | | 8,656.90 | | 122,678.22 |
| Puerto Rico | | 74.06 | | | 47.61 | | 935.43 |

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

| Districts | Stamp taxes | | | | | | Manufacturers' excise taxes | |
|------------------|---|---------------------|--|--|-----------------------------------|-------------------|---------------------------------------|-----------------------------------|
| | Issues and transfers of bonds of indebtedness, issues of capital stock, foreign insurance policies, and deeds of conveyance | | Capital stock transfers, on each \$100 of face value or fraction thereof, 5 cents or 6 cents | Silver bullion transfers, 50 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 |
| | Sales by postmasters | Sales by collectors | | | | | | |
| Alabama | \$186,314.73 | \$90,989.36 | | \$1,262.04 | \$0.26 | \$278,566.39 | \$971.35 | \$355,386.11 |
| Arizona | 74,299.00 | 94,833.66 | | 5,422.46 | 45.24 | 177,400.36 | | 1,178,371.72 |
| Arkansas | 137,472.78 | 43,109.05 | | | 19.27 | 180,601.10 | 555,251.61 | 25,893,688.04 |
| First California | 1,468,369.77 | 1,871,828.18 | \$240,535.90 | 1,210.42 | 879.45 | 3,582,823.72 | 3,422,070.51 | 31,055,539.53 |
| Sixth California | | 1,951,835.68 | 266,917.29 | 7,113.24 | 1,565.33 | 2,227,431.64 | 3,321,933.88 | 1,695,439.45 |
| Colorado | 188,969.11 | 241,317.51 | | | | 431,909.62 | 113,772.62 | 361,082.02 |
| Connecticut | 170,379.33 | 292,319.02 | 130,511.34 | 205.28 | 566.02 | 594,081.01 | 25,133.06 | 285,501.46 |
| Delaware | 13,369.77 | 113,073.98 | 21,952.88 | .02 | | 148,395.65 | | 2,390,052.37 |
| Florida | 534,308.35 | 112,656.69 | 71.75 | | 20.02 | 647,046.81 | 37,554.34 | 1,015,558.56 |
| Georgia | 383,593.51 | 315,973.87 | | 5,918.69 | 65.00 | 699,667.38 | 1,921.92 | 9,106.33 |
| Hawaii | 1,917.72 | 144,071.80 | | | 679.92 | 100,590.85 | | 1,344,487.08 |
| Idaho | 635,770.62 | 3,118,695.26 | 495,139.24 | 68,363.59 | 799,686.24 | 5,117,654.95 | 7,668,434.57 | 40,474,339.24 |
| First Illinois | | 94,873.78 | 3,044.53 | | | 97,918.31 | 61,107.97 | 1,984,890.63 |
| Eighth Illinois | | 239,550.26 | 251.87 | 35,414.58 | 9.49 | 720,158.00 | 95,677.80 | 1,115,821.06 |
| Indiana | 444,631.86 | 239,550.26 | 77.78 | | | 528,870.04 | 70,156.88 | 6,210,261.61 |
| Iowa | 516,894.13 | 11,899.15 | | | | 339,396.03 | 245,089.90 | 1,610,148.49 |
| Kansas | 282,497.00 | 106,899.03 | 18,825.55 | | 13.00 | 444,087.78 | 1,610,148.49 | 5,824,408.32 |
| Kentucky | 282,916.01 | 142,333.22 | | | 4.42 | 541,911.31 | 833,651.58 | 5,824,408.32 |
| Louisiana | 303,129.46 | 258,777.41 | | | 1.04 | 511,473.25 | | 14,501,896.70 |
| Maine | 96,912.00 | 13,946.46 | 2,613.75 | | 3.77 | 1,065,062.44 | 937,183.85 | 1,734,860.48 |
| Maryland | 356,713.21 | 602,703.65 | 45,405.21 | | 231.60 | 1,750,028.69 | 83,103.74 | 3,502,785.04 |
| Massachusetts | 443,322.90 | 762,334.13 | 543,801.67 | | 64.35 | 30,931.36 | 612,274.20 | 5,911,418.45 |
| Michigan | 461,099.48 | 672,075.92 | 82,755.19 | | 571.02 | 1,139,437.57 | 785,562.90 | 240,123.50 |
| Minnesota | 329,054.39 | 394,797.27 | 11,546.00 | | 80.35 | 181,349.80 | | 1,660,852.55 |
| Mississippi | 119,314.07 | 42,035.73 | 95,505.12 | | 3,111.05 | 742,824.87 | 562,928.99 | 887,107.26 |
| First Missouri | 335,304.53 | 308,798.61 | 5,258.25 | | 487.50 | 446,502.58 | 1,001,592.82 | 141,590.37 |
| Sixth Missouri | 204,255.91 | 286,500.92 | | | | 124,569.60 | | 446,361.27 |
| Montana | 114,389.32 | 10,180.28 | | 1,620.97 | 12.73 | 317,475.85 | 207,987.96 | |
| Nebraska | 203,168.19 | 112,071.80 | | | | 57,583.18 | | |
| Nevada | 21,097.91 | 36,485.27 | 87.68 | | | 77,974.95 | | |
| New Hampshire | 50,757.34 | 27,129.95 | | | .04 | 86,279.73 | 19,208.72 | |
| First New Jersey | 681,307.72 | 85,109.69 | 7,943.43 | 429,947.37 | 40.17 | 1,800,895.64 | 605,475.78 | 1,084,048.22 |
| Fifth New Jersey | 110,848.84 | 45,160.20 | 4,017.92 | | | 180,026.96 | | 706,637.64 |
| New Mexico | | | | | | | | |

| | | | | | | | | |
|---------------------------|---------------|---------------|---------------|------------|--------------|---------------|---------------|----------------|
| First New York | | 360,235.85 | \$23.57 | 215.53 | 2.60 | 360,777.55 | 53,231.92 | 56,970.21 |
| Second New York | 809,249.75 | 11,014,206.35 | 15,126,198.75 | 23,848.16 | 1,879.80 | 26,975,469.75 | 16,358,323.66 | 94,518,661.41 |
| Third New York | | 62,011.85 | | 42,869.87 | 1,812.85 | 108,594.57 | 10,761,668.26 | 75,557,914.60 |
| Fourteenth New York | | 116,874.23 | | | | 72,020.26 | | 135,505.64 |
| Twenty-first New York | | 127,355.01 | 3,309.25 | | | 130,664.26 | 2,413.12 | 78,345.82 |
| Twenty-eighth New York | | 348,314.42 | 41,221.03 | 96.02 | | 513,331.99 | 139,831.31 | 745,117.87 |
| North Carolina | 438,432.08 | 81,293.84 | 11,668.63 | | | 531,364.45 | | 22,019.24 |
| North Dakota | 65,512.00 | 14,551.88 | | | | 80,063.88 | 8,460.11 | |
| First Ohio | 254,253.64 | 350,973.29 | 24,326.79 | 3,757.99 | 5,505,596.46 | 6,138,908.17 | 89,467.63 | 207,865.15 |
| Tenth Ohio | | 103,307.27 | | 64.01 | | 118.56 | | 5,470,915.82 |
| Eleventh Ohio | | 193,354.35 | 439.00 | | 12 | 193,809.73 | 320,578.53 | 104,229.89 |
| Eighteenth Ohio | 466,731.80 | 584,030.61 | 55,666.17 | 163.01 | | 1,058,591.85 | 1,915,542.41 | 10,646,129.75 |
| Oklahoma | 380,808.73 | 119,743.88 | | | | 500,578.61 | 12,610,535.20 | 46,285,177.73 |
| Oregon | 250,216.48 | 185,103.75 | | | 26.00 | 435,514.58 | | |
| First Pennsylvania | 232,360.72 | 1,630,030.43 | 512,286.19 | 214.61 | | 2,364,841.95 | 5,255,496.31 | 39,792,738.10 |
| Twelfth Pennsylvania | | 91,576.80 | 5,853.83 | | | 97,430.63 | | |
| Twenty-third Pennsylvania | 370,802.47 | 466,505.54 | 71,611.49 | 140.77 | .13 | 909,650.40 | 9,090,212.87 | 39,311,737.34 |
| Rhode Island | 36,094.91 | 99,253.20 | 49,099.48 | 833.91 | | 135,221.50 | 6,879.73 | 150,456.98 |
| South Carolina | | 29,333.12 | | 837.52 | | 30,170.90 | 7.67 | 754.07 |
| South Dakota | 92,432.00 | 7,934.25 | | | | 100,366.25 | | 64,971.73 |
| Tennessee | 179,040.02 | 96,738.58 | 28,457.43 | 558.40 | | 306,794.43 | 102,077.62 | 553,815.77 |
| First Texas | 493,631.00 | 521,735.99 | | 13,389.40 | 91.91 | 1,028,798.30 | 627,904.83 | 3,089,652.88 |
| Second Texas | 452,416.00 | 612,014.79 | | | 3.64 | 1,064,434.43 | 1,091,011.96 | 12,156,968.27 |
| Utah | 32,475.17 | 83,729.72 | 6,094.47 | | | 122,209.36 | 108,795.49 | 1,347,963.06 |
| Vermont | 36,997.58 | 12,689.28 | | | | 49,687.38 | | 1,126.16 |
| Virginia | 267,110.99 | 101,387.80 | | | 127.00 | 468,625.79 | 60,139.97 | 473,381.17 |
| Washington | 311,516.62 | 643,826.28 | 3,930.00 | | 2.34 | 959,275.24 | 1,812.59 | 654,727.13 |
| West Virginia | 180,266.64 | 31,075.59 | 3,587.46 | | | 214,930.69 | 119,160.41 | 404,022.16 |
| Wisconsin | 405,540.16 | 372,517.49 | | | | 1,428,190.25 | 230,668.48 | 1,485,353.18 |
| Wyoming | 50,034.70 | 6,149.85 | | | | 56,184.55 | | 730,119.87 |
| Total | 15,130,967.51 | 31,535,923.24 | 17,909,765.91 | 687,425.15 | 7,563,960.97 | 72,828,042.88 | 81,759,611.97 | 503,647,470.24 |

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

| | | | | | | | | |
|--------------|----------------|---------------|---------------|------------|--------------|---------------|----------------|-----------------|
| Alaska | | \$292.50 | | | | \$292.50 | | |
| California | \$1,468,369.77 | 3,823,663.86 | \$507,453.19 | \$8,323.66 | \$2,444.78 | 5,810,255.26 | \$6,744,004.39 | \$56,949,038.16 |
| Illinois | 835,770.62 | 3,213,570.04 | 498,183.77 | 68,363.59 | 799,685.24 | 5,215,573.26 | 7,729,542.54 | 41,818,826.87 |
| Maryland | 356,713.21 | 602,311.40 | 45,405.21 | 231.60 | 3.77 | 1,004,665.19 | 937,183.85 | 14,501,895.70 |
| Missouri | 639,560.44 | 545,299.53 | 100,763.37 | 3,111.05 | 593.06 | 1,189,327.45 | 1,584,521.81 | 2,563,959.81 |
| New Jersey | 681,307.72 | 568,786.64 | 7,943.43 | 429,947.41 | 1,210.17 | 1,687,175.27 | 624,684.50 | 1,094,048.22 |
| New York | 809,249.75 | 12,029,089.71 | 15,171,047.60 | 67,019.82 | 199,216.03 | 28,275,622.61 | 27,315,468.89 | 171,092,613.56 |
| Ohio | 720,985.44 | 1,231,565.53 | 52,378.46 | 3,985.13 | 5,605,731.63 | 7,544,746.09 | 2,351,794.41 | 16,490,140.61 |
| Pennsylvania | 589,163.49 | 2,188,112.77 | 589,701.51 | 355.38 | .13 | 3,371,332.96 | 14,345,699.13 | 79,104,495.44 |
| Texas | 946,047.00 | 1,133,750.78 | | 13,339.40 | 95.55 | 2,093,232.73 | 1,718,916.78 | 20,246,639.15 |
| Washington | 311,516.62 | 643,533.78 | 3,936.00 | | 2.34 | 958,982.74 | 1,812.59 | 654,727.13 |
| Puerto Rico | | 397.25 | | | | 397.25 | | |

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

Table with columns for Districts and Manufacturers' excise taxes—Continued. Sub-columns include Tires (wholly or in part of rubber), Inner tubes, Floor stock tax on tires and inner tubes on hand Oct. 1, 1941, Automobile truck chassis and hodies, 5 percent, Other automobile chassis and bodies, and motorcycles, 5 percent, Parts and accessories for automobiles and motorcycles, 5 percent, Electrical energy, 3 1/4 percent, and Electric, gas, and oil appliances, 10 percent. Rows list various states and territories such as Alabama, Arizona, Arkansas, etc., and a Total row.

REPORT OF COMMISSIONER OF INTERNAL REVENUE

REPORT OF COMMISSIONER OF INTERNAL REVENUE

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

Summary table for states and territories including Alaska, California, Illinois, Maryland, Missouri, New Jersey, New York, Ohio, Pennsylvania, Texas, Washington, and Puerto Rico. Columns show various tax categories and their respective amounts.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

| Districts | Manufacturers' excise taxes—Continued | | | | | | | |
|---|---------------------------------------|--|--------------------------------|---------------------------------|--|--|---|---|
| | Electric light bulbs, 20 percent | Radio sets, components, etc., 10 percent | Phonograph records, 10 percent | Musical instruments, 10 percent | Mechanical refrigerators, air-conditioners, etc., 10 percent | Matches, per thousand, 2 cents, and fancy wooden or colored stems, 5½ cents per thousand | Floor stock tax on matches (on stocks on hand Oct. 1, 1941) | Business and store machines, 10 percent |
| Alabama | | | \$35.00 | \$17.88 | \$5,964.99 | | | |
| Arizona | | | 4.13 | | 14,496.07 | | | |
| Arkansas | \$839.15 | | | | | | | \$1,019,361.81 |
| First California | 56,083.91 | \$22,473.63 | 8,596.42 | 15,168.55 | 90.91 | \$56,655.05 | | 263,285.01 |
| Sixth California | 49,519.03 | 488,211.14 | 1,429,661.91 | 112,929.16 | 126,603.77 | | | 1,323,919.01 |
| Colorado | | 44.70 | | 2,194.91 | 705.45 | | | |
| Connecticut | 70.53 | 258,316.10 | 1,478,252.97 | 3,033.66 | 12,490,982.91 | | | |
| Delaware | | | | | 19,443.80 | | | |
| Florida | 358.32 | 123.98 | 39.31 | | 100.56 | | | |
| Georgia | 421.63 | | | | | 6,687.66 | | 34,196.81 |
| Hawaii | 420.73 | 2.94 | 15,730.37 | 2,716.82 | | | | |
| Idaho | 690.70 | | | | | | | |
| First Illinois | 267,848.80 | 14,531,337.49 | 469,098.45 | 2,826,965.48 | 6,964,025.13 | 503,418.89 | | 2,069,773.88 |
| Eighth Illinois | 2,076.45 | 14,706.08 | | 66,401.12 | 2,028.79 | | | 19,404.23 |
| Indiana | 13,871.44 | 2,338,483.26 | 7,563.65 | 841,363.63 | 2,665,982.45 | | | 72.56 |
| Iowa | 1,122.83 | 106,894.66 | 351.59 | | 37,290.56 | | | 3,907.12 |
| Kansas | 80,338.91 | 75,133.90 | 16,931.60 | 1,317.00 | 167.67 | .75 | \$5.66 | 447.14 |
| Kentucky | 512.19 | 3,383.26 | 6,350.43 | | 287.52 | | 2.22 | |
| Louisiana | | | | | 2,267.07 | | | |
| Maine | | | | | | | | 17,323.16 |
| Maryland | 4,181.95 | 1,437,753.71 | 8,060.96 | 20,192.85 | 17.23 | 101,437.95 | | 284,428.23 |
| Massachusetts | 479,488.17 | 589,291.93 | 17,508.05 | 145,071.76 | 132,930.84 | | | 3,635,704.75 |
| Michigan | 3,000.20 | 1,626,612.54 | 9,460.04 | 1,287,102.10 | 14,410,049.06 | | | 23,587.87 |
| Minnesota | 965.45 | 78,422.91 | 708.53 | 18,912.73 | 7,171,682.31 | | | |
| Mississippi | 4.13 | 727.96 | | | | | | 2,961.07 |
| First Missouri | 228,516.08 | | 1,266.27 | 12,913.62 | | 1,467,610.99 | | 3,083.62 |
| Sixth Missouri | 48.86 | 10,017.97 | 1,432.93 | | 2,521.79 | | | |
| Montana | 749.31 | | | | | | | 22.44 |
| Nebraska | 1,182.60 | 139.86 | | | 164.09 | 171.85 | | |
| Nevada | 10.78 | | | | | | | 49,674.43 |
| New Hampshire | 54.65 | 1,444.61 | | 1,050.34 | | 490,668.88 | | 60,887.70 |
| First New Jersey | 9.54 | 6,427,572.09 | 257.74 | 1,712.07 | 72.10 | | | 1,271,904.77 |
| Fifth New Jersey | 942,134.71 | 644,214.73 | 165,537.41 | 60,571.87 | 18,568.20 | 73,763.35 | | |
| New Mexico | | | | | | | | 161,997.03 |
| First New York | 1,333,237.28 | 1,408,924.45 | 372,042.35 | 176,437.90 | 19,266.57 | | | |
| Second New York | 725,977.76 | 2,970,746.80 | 66,806.89 | 312,506.78 | 32,284.82 | 1,291,299.38 | | 235,125.87 |
| Third New York | 1,200,049.60 | 755,645.84 | 2,198,183.43 | 727,304.67 | 1,280.31 | 2,837,164.44 | | 12,985,592.92 |
| Fourteenth New York | 20,522.89 | 181,271.83 | 8,686.97 | 431,704.03 | 9,524.83 | | | 10,528.65 |
| Twenty-first New York | 109.28 | 3,140,182.91 | 2,428.46 | | 195,951.75 | | | 1,158,461.97 |
| Twenty-eighth New York | 18,442.34 | 2,738,337.63 | 24.09 | 369,434.39 | 63,818.10 | | | 3,232,338.39 |
| North Carolina | | | | | 237.90 | | | |
| North Dakota | | | | | | | | |
| First Ohio | 1,128.84 | 1,110,657.29 | 147,320.71 | 970,284.11 | 20,468,740.71 | 27,086.63 | | 2,245,361.24 |
| Tenth Ohio | 59,238.16 | 70,738.79 | | | 92,947.57 | 3,064.64 | | |
| Eleventh Ohio | 682.87 | 1,601.10 | | | 16,300.12 | 71,576.95 | | 18,783.51 |
| Eighteenth Ohio | 14,506,580.41 | 147,974.38 | 11,786.02 | 126,788.95 | 779.10 | 1,533,702.60 | | 2,939,423.26 |
| Oklahoma | | 1.30 | 197.75 | | 320.98 | | | |
| Oregon | 50,508.13 | | | | 220.86 | | | 332.71 |
| First Pennsylvania | 15,404.87 | 6,390,784.80 | 20,821.12 | 518,212.14 | 9,435,086.24 | | | 46,280.23 |
| Twelfth Pennsylvania | | 98.10 | 555.36 | 22,618.80 | | | | 1,011.50 |
| Twenty-third Pennsylvania | 6,077,566.33 | 1,536,760.46 | 701.08 | 4.50 | 3,088,391.92 | | | 1,570.08 |
| Rhode Island | | 1,201.83 | 239.50 | 9,545.87 | | | | 79,933.23 |
| South Carolina | | | | | | | | |
| South Dakota | | | | | | 306.31 | | |
| Tennessee | | | 10,584.68 | | | | | |
| First Texas | | 338.93 | 5,215.13 | 12,124.89 | 3,609.85 | | | 4,835.82 |
| Second Texas | 3,635.63 | 27,784.61 | 548.52 | 1,418.96 | 64,894.00 | | | |
| Utah | 1,176.28 | | 564.42 | | | | | 80.00 |
| Vermont | | | | | | | | 456.79 |
| Virginia | | | 1.06 | 54,618.08 | | | | 240.35 |
| Washington | 22,930.23 | 2,894.62 | | 4,384.94 | 27,309.09 | 297,137.66 | | 8,936.76 |
| West Virginia | | | 110.72 | | | | 481.31 | |
| Wisconsin | 474.94 | 18,415.20 | 874.82 | 124,964.27 | 181,497.13 | | | 126,274.71 |
| Wyoming | | | | | | | | |
| Total | 28,172,166.87 | 49,159,550.23 | 6,482,797.74 | 9,292,668.30 | 77,833,244.87 | 8,737,129.12 | 489.19 | 33,343,900.01 |
| TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT | | | | | | | | |
| Alaska | | | | | | | | |
| California | \$105,602.94 | \$510,684.77 | \$1,439,258.33 | \$128,097.71 | \$126,604.63 | \$56,655.05 | | \$1,282,626.82 |
| Illinois | 269,925.25 | 14,546,043.57 | 469,098.45 | 2,893,366.60 | 6,966,053.83 | 503,418.89 | | 2,069,178.10 |
| Maryland | 4,181.95 | 1,437,753.71 | 8,060.96 | 20,192.85 | 17.23 | 101,437.95 | | 17,323.16 |
| Missouri | 228,516.08 | 10,017.97 | 2,699.20 | 12,913.62 | 2,521.79 | 1,467,610.99 | | 6,064.09 |
| New Jersey | 942,134.71 | 7,071,736.82 | 165,545.15 | 62,283.44 | 18,640.30 | 73,763.35 | | 1,332,792.47 |
| New York | 3,298,339.13 | 11,194,989.46 | 2,648,172.19 | 2,011,387.77 | 322,126.38 | 4,128,403.82 | | 17,784,044.83 |
| Ohio | 14,567,610.28 | 1,330,971.47 | 150,108.73 | 1,113,368.18 | 20,634,044.33 | 1,611,344.28 | | 5,203,596.01 |
| Pennsylvania | 6,092,971.20 | 7,927,643.36 | 22,077.66 | 540,835.44 | 12,526,478.16 | | | 48,961.81 |
| Texas | 3,635.63 | 28,123.54 | 5,863.65 | 13,543.85 | 68,508.86 | | | 4,835.82 |
| Washington | 22,930.23 | 2,894.62 | | 4,384.94 | 27,309.09 | 297,137.66 | | 8,936.76 |
| Puerto Rico | | | | | | | | |

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

| Districts | Manufacturers' excise taxes—Continued | | | | | | Retailers' excise taxes | |
|------------------|---------------------------------------|---|----------------------------|--|-----------------------------------|-----------------------------------|-------------------------|----------------------------|
| | Tax on luggage, 10 percent † | Photographic apparatus and films, 15 and 25 percent | Sporting goods, 10 percent | Firearms, shells, and cartridges, 11 percent | Pistols and revolvers, 11 percent | Total manufacturers' excise taxes | Tax on furs, 20 percent | Tax on jewelry, 20 percent |
| Alabama | | | \$14,001.54 | | | \$1,585,121.54 | \$184,453.18 | \$2,153,263.93 |
| Arizona | | | | \$11.93 | | 404,099.21 | 32,730.06 | 842,986.67 |
| Arkansas | | | 40,788.70 | | | 2,324,725.42 | 86,172.84 | 1,007,536.26 |
| First California | | \$16,451.66 | 52,960.84 | | 30,732.11 | 36,755,694.89 | 1,678,805.08 | 9,370,342.00 |
| Sixth California | | 470,437.44 | 340,004.57 | | 18,067.78 | 48,316,833.25 | 1,716,915.80 | 10,651,287.72 |
| Colorado | | 143,720.08 | 108,372.16 | | 25.10 | 4,177,355.72 | 641,451.61 | 1,961,711.73 |
| Connecticut | | 285,705.89 | 657,677.61 | | 7,365,071.67 | 40,552,746.28 | 1,061,248.12 | 3,003,542.59 |
| Delaware | | 1,544,865.64 | 3,969.47 | | | 1,931,966.05 | 74,770.62 | 376,255.89 |
| Florida | | 41,659.33 | 80,310.47 | | .80 | 4,324,822.89 | 122,117.11 | 3,158,847.55 |
| Georgia | | 80,237.57 | 30,310.47 | | 4.13 | 2,618,475.00 | 289,297.91 | 3,257,389.96 |
| Hawaii | | 788.66 | 237.57 | | 160.12 | 367,337.31 | 946.93 | 705,428.45 |
| Idaho | | 370.20 | 9,515.58 | | | 350,684.19 | 90,844.24 | 526,015.34 |
| First Illinois | | 3,175,431.80 | 3,048,585.93 | | 192,319.46 | 122,258,957.56 | 7,124,767.15 | 16,819,301.86 |
| Eighth Illinois | | 28.92 | 2,478,178.16 | | 1.00 | 6,719,673.65 | 309,291.81 | 5,271,308.82 |
| Indiana | | 82,199.04 | 570,782.27 | | | 41,811,444.92 | 833,191.29 | 5,127,738.66 |
| Iowa | | 4,446.90 | 193,804.75 | | | 4,858,766.47 | 690,854.51 | 2,485,080.24 |
| Kansas | | 3,407.42 | 1,473.18 | | 4,566.00 | 8,126,251.09 | 281,629.59 | 2,064,936.43 |
| Kentucky | | 918.91 | 364,681.05 | | | 18,076,891.87 | 267,575.74 | 1,927,018.78 |
| Louisiana | | | 5,284.78 | | | 8,145,907.28 | 250,832.91 | 2,754,888.95 |
| Maine | | | 105,901.82 | | 485.74 | 703,181.79 | 262,808.92 | 658,204.93 |
| Maryland | | 247.48 | 35,710.76 | | 42,162.28 | 24,377,645.92 | 1,733,058.80 | 5,712,376.57 |
| Massachusetts | | 711,595.91 | 1,906,587.92 | | 292,496.61 | 13,941,312.09 | 3,566,233.71 | 8,532,239.22 |
| Michigan | | 993,438.91 | 1,506,340.73 | | 7,154.86 | 495,272,481.41 | 2,450,664.63 | 8,524,223.15 |
| Minnesota | | 278,663.89 | 164,807.86 | | 532,212.01 | 19,627,831.97 | 1,493,762.23 | 4,155,904.99 |
| Mississippi | | | 4,225.42 | | | 2,563,212.02 | 67,503.39 | 849,839.28 |
| First Missouri | | 75,681.92 | 451,092.62 | | 164.25 | 12,600,796.85 | 835,791.47 | 3,334,944.16 |
| Sixth Missouri | | 486.36 | 30,259.89 | | 6,906.19 | 3,868,303.03 | 934,747.36 | 1,504,690.79 |
| Montana | | | 3,410.63 | | 103.38 | 4,448,674.68 | 185,693.73 | 1,570,753.41 |
| Nevada | | | 112.49 | | 45.65 | 1,462,739.10 | 325,171.06 | 1,373,749.93 |
| New Hampshire | | 48,045.05 | 83,131.12 | | | 153,784.91 | 7,087.15 | 271,750.34 |
| First New Jersey | | 3,728.16 | 99,179.93 | | 201.95 | 1,020,246.28 | 96,751.66 | 367,601.80 |
| Fifth New Jersey | | 565,338.13 | 157,871.55 | | | 7,609,898.29 | 429,551.79 | 1,579,422.41 |
| New Mexico | | | 348,007.16 | | 242.56 | 9,663,581.50 | 1,240,037.53 | 3,699,231.19 |
| First New York | \$100.40 | 1,710,418.73 | 174,733.28 | | 6,572.37 | 835,520.28 | 15,043.93 | 581,785.06 |
| Second New York | | 352,128.75 | 174,733.28 | | 6,572.37 | 9,831,811.38 | 1,501,690.64 | 3,074,961.04 |
| Third New York | | 1,098,951.73 | 375,769.67 | | 16,574.33 | 125,338,718.16 | 1,066,780.41 | 5,501,126.09 |
| | | | | | | 146,967,921.72 | 14,569,679.85 | 17,955,448.85 |

| | | | | | | | | |
|---------------------------|---------------|----------------------|----------------------|----------------------|-------------------|-------------------------|----------------------|-----------------------|
| Fourteenth New York | | 349,031.51 | 456,648.37 | | 26,696.20 | 8,151,940.80 | 941,797.05 | 2,439,450.76 |
| Twenty-first New York | | 3,967,709.78 | 512,199.02 | | 1,645,882.25 | 12,997,795.81 | 598,322.63 | 2,790,324.24 |
| Twenty-eighth New York | | 25,175,230.89 | 272,367.67 | | | 38,167,006.21 | 1,119,143.76 | 3,085,577.33 |
| North Carolina | | | 162.72 | | | 1,952,242.20 | 236,327.83 | 2,902,098.26 |
| North Dakota | | | | | 17.35 | 147,806.47 | 188,524.57 | 570,967.91 |
| First Ohio | | 59,037.82 | 665,737.46 | | 1.00 | 35,963,058.72 | 681,370.97 | 3,305,151.08 |
| Tenth Ohio | | | 129,099.76 | | | 21,544,559.94 | 329,758.83 | 1,660,877.43 |
| Eleventh Ohio | | 242,413.75 | 71,645.55 | | 12,830.04 | 2,846,808.37 | 247,721.02 | 1,573,850.60 |
| Eighteenth Ohio | | 1,401,065.09 | 2,286,670.72 | | 393.60 | 146,953,267.13 | 1,413,307.81 | 5,782,620.37 |
| Oklahoma | | | 4,246.39 | | 10.00 | 59,801,651.06 | 250,327.76 | 1,964,814.17 |
| First Pennsylvania | | 865.99 | 27,363.29 | | 54.68 | 1,847,441.91 | 294,433.47 | 1,902,039.67 |
| Twelfth Pennsylvania | | 38,919.48 | 731,076.64 | | 264.19 | 76,325,085.69 | 3,880,969.85 | 7,230,890.09 |
| Twenty-third Pennsylvania | | 37.38 | 8,370.32 | | | 444,399.63 | 339,560.36 | 1,439,845.77 |
| Rhode Island | | 349,669.27 | 792,054.40 | | 1,002.73 | 71,619,389.29 | 1,091,637.53 | 6,435,632.00 |
| South Carolina | | 11,211.43 | 19,991.92 | | 189.35 | 1,369,335.62 | 405,179.41 | 1,184,689.77 |
| South Dakota | | | 813.42 | | | 338,636.15 | 72,645.76 | 1,200,062.53 |
| Tennessee | | 343.40 | | | | 340,973.80 | 124,031.21 | 547,200.55 |
| First Texas | | 190.11 | 19,092.69 | | | 4,046,983.27 | 405,998.96 | 2,996,293.04 |
| Second Texas | | 10,537.72 | 8,851.22 | | 227.09 | 10,590,473.58 | 489,085.52 | 3,943,902.17 |
| Utah | | 165.61 | 77,565.65 | | 34.62 | 18,355,242.06 | 637,045.04 | 5,627,681.15 |
| Vermont | | | 1,322.37 | | 173,236.45 | 2,083,685.42 | 221,248.67 | 968,645.25 |
| Virginia | | | 38,028.19 | | | 416,260.45 | 44,381.17 | 237,807.84 |
| Washington | | | 11,968.99 | | 5.25 | 2,771,933.76 | 379,482.08 | 3,139,058.61 |
| West Virginia | | 1,539.99 | 55,439.57 | | 4,402.02 | 3,210,093.37 | 595,769.42 | 3,505,954.74 |
| Wisconsin | | | 7,420.10 | | | 1,136,188.79 | 245,805.26 | 1,709,429.92 |
| Wyoming | | 73,393.64 | 198,034.24 | | 5.95 | 25,276,466.92 | 1,267,659.00 | 3,607,941.86 |
| | | | 17.97 | | | 835,119.33 | 34,153.11 | 352,943.17 |
| Total | 100.40 | 43,139,668.42 | 19,845,484.74 | 10,378,538.42 | 809,888.11 | 1,771,532,722.50 | 61,945,246.55 | 210,688,165.33 |

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

| | | | | | | | | |
|--------------|----------|---------------|--------------|--------------|----------|----------------|---------------|---------------|
| Alaska | | | | | | \$39,753.07 | \$20,875.17 | \$149,034.74 |
| California | | \$486,889.10 | \$392,965.41 | \$46,799.89 | | 85,072,528.15 | 3,395,720.88 | 20,021,829.51 |
| Illinois | | 3,175,455.72 | 5,524,742.09 | 192,320.46 | | 129,978,631.24 | 7,434,048.96 | 19,090,610.88 |
| Maryland | | 247.48 | 35,710.76 | 42,162.28 | | 24,377,645.92 | 1,733,058.80 | 5,712,376.57 |
| Missouri | | 76,169.28 | 481,352.51 | 7,070.44 | | 16,469,009.88 | 1,770,539.83 | 4,339,634.95 |
| New Jersey | | 569,001.28 | 257,051.48 | 203.37 | | 17,273,479.79 | 1,669,589.32 | 5,248,653.60 |
| New York | \$100.40 | 32,594,471.39 | 2,139,745.17 | 1,694,727.15 | | 326,455,194.07 | 19,797,614.24 | 34,846,898.31 |
| Ohio | | 1,702,538.66 | 3,150,053.49 | 13,224.64 | \$425.79 | 207,307,689.16 | 2,672,158.63 | 12,322,499.48 |
| Pennsylvania | | 388,626.13 | 1,531,501.36 | 1,266.92 | | 148,398,874.51 | 4,362,187.74 | 15,106,367.86 |
| Texas | | 10,763.33 | 86,416.67 | 261.71 | | 26,935,715.64 | 1,126,130.66 | 9,571,483.32 |
| Washington | | 1,539.99 | 55,439.57 | 4,402.02 | | 3,170,340.30 | 574,894.26 | 3,355,920.00 |
| Puerto Rico | | | | | | | | |

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

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

| Districts | Retailers' excise taxes—Continued | | | Miscellaneous taxes | | | | |
|------------------|-----------------------------------|---------------------------------|-------------------------------|--|--|--------------------------|-------------------------------------|--|
| | Tax on luggage, 20 percent | Tax on toilet goods, 20 percent | Total retailers' excise taxes | Sugar, per pound, approximately 1/4 cent | Telephone, telegraph, cable, radio, etc. | Leased wires, 25 percent | Local telephone service, 15 percent | Transportation of oil by pipeline, 4 1/4 percent |
| Alabama | \$633,960.75 | \$787,189.97 | \$3,758,876.83 | | \$319,052.84 | \$6,774.16 | \$114,465.28 | |
| Arizona | 219,642.74 | 376,583.10 | 1,471,942.57 | | 54,970.62 | 1,199.33 | 13,538.16 | |
| Arkansas | 356,119.55 | 643,292.47 | 1,968,128.12 | | 239,291.97 | 8,168.33 | 83,955.78 | \$83,648.86 |
| First California | 2,842,101.04 | 4,020,283.39 | 17,011,511.60 | \$10,301,483.41 | 29,470,096.60 | 1,344,157.24 | 28,238,660.19 | 788,489.10 |
| Sixth California | 3,095,302.71 | 5,636,533.07 | 21,100,039.30 | | 3,012,548.63 | 270,343.97 | 1,522,797.35 | 495,433.74 |
| Colorado | 630,858.13 | 940,493.57 | 4,174,520.04 | 9,016,006.53 | 8,055,577.22 | 576,830.45 | 4,485,215.64 | 3,586.60 |
| Connecticut | 842,988.73 | 1,189,399.40 | 6,097,178.84 | | 4,283,507.34 | 499,659.56 | 3,788,449.04 | 240.91 |
| Delaware | 97,574.61 | 121,826.34 | 570,427.46 | | 11,771.44 | | 329.39 | |
| Florida | 1,113,643.00 | 1,231,323.15 | 5,625,930.81 | | 2,444,161.88 | | 16,425,873.40 | 710,854.85 |
| Georgia | 1,228,699.15 | 1,344,372.30 | 6,119,759.34 | 3,610,283.89 | 23,991,292.10 | 68,521.42 | 539,005.56 | |
| Hawaii | 201,702.94 | 246,825.99 | 1,154,904.31 | | 465,909.71 | 1,241.84 | 30,336.29 | |
| Idaho | 106,289.10 | 260,315.68 | 983,444.36 | | 50,110.23 | | 18,009,429.93 | 649,024.76 |
| First Illinois | 8,128,839.47 | 6,546,505.02 | 38,619,403.50 | | 15,261,477.94 | 1,421,811.13 | 710,444.78 | 3,801.82 |
| Eighth Illinois | 645,468.90 | 889,722.46 | 4,115,792.05 | | 9,041,763.19 | 12,285.97 | 5,851,560.19 | 18,162.78 |
| Indiana | 1,368,818.77 | 1,669,455.08 | 8,999,198.80 | 41,007.72 | 6,043,993.04 | 160,451.55 | 966,923.56 | |
| Iowa | 767,933.70 | 1,028,505.56 | 4,872,374.01 | | 944,591.19 | 15,774.54 | 599,630.57 | 87,319.02 |
| Kansas | 539,136.31 | 802,670.20 | 3,638,422.53 | 104,075.07 | 880,825.00 | 11,859.61 | 367,812.53 | 81,371.27 |
| Kentucky | 572,580.89 | 645,773.99 | 3,412,953.90 | | 268,793.68 | 42,497.21 | 24,181.33 | 368,205.19 |
| Louisiana | 328,019.21 | 977,199.84 | 4,310,940.91 | 9,262,227.10 | 140,577.38 | 60,405.83 | 68,179.26 | 1,442.37 |
| Maine | 178,861.84 | 238,066.79 | 1,335,542.48 | | 95,802.86 | 5,859.59 | 68,179.26 | |
| Maryland | 2,040,796.96 | 1,985,856.46 | 11,472,088.79 | 2,447,738.19 | 5,050,817.14 | 885,266.68 | 5,182,615.55 | 616.84 |
| Massachusetts | 3,057,664.18 | 2,144,186.00 | 17,900,323.11 | 2,848,187.36 | 12,123,400.12 | 481,150.94 | 10,282,806.62 | 82,182.13 |
| Michigan | 3,136,464.30 | 4,652,376.38 | 18,763,730.46 | 733,054.98 | 9,278,875.15 | 1,300,499.87 | 675,170.85 | 4,606.58 |
| Minnesota | 1,519,357.94 | 1,621,333.70 | 8,760,358.86 | | 643,316.95 | 485,183.21 | 11,286.87 | 3,627.43 |
| Mississippi | 308,722.32 | 427,891.23 | 1,653,956.22 | | 70,906.82 | | 17,025,256.07 | 12,272.51 |
| First Missouri | 3,190,010.28 | 1,299,822.64 | 8,660,568.55 | | 24,052,171.07 | 646,358.41 | 108,970.90 | 115,048.23 |
| Sixth Missouri | 940,909.85 | 2,924,581.80 | 6,304,909.80 | | 114,460.62 | | 36,377.03 | 3,984.83 |
| Montana | 160,011.58 | 230,527.71 | 1,146,896.43 | | 83,177.50 | | 8,566,455.07 | |
| Nebraska | 432,824.79 | 617,731.91 | 2,749,477.69 | | 9,185,763.62 | 234,004.78 | 79,461.55 | |
| Nevada | 73,095.60 | 111,707.96 | 463,641.05 | | 280,055.07 | 87.91 | 14,542.95 | |
| New Hampshire | 118,349.86 | 119,556.96 | 702,280.28 | | 42,248.58 | | | 456.29 |
| First New Jersey | 385,032.72 | 409,112.91 | 2,893,119.83 | | 10,842.48 | 3,935.83 | 10,026,992.73 | |
| Fifth New Jersey | 1,285,362.97 | 1,270,325.28 | 7,444,066.97 | | 8,876,662.07 | 325,132.53 | 17,705.38 | 16,616.38 |
| New Mexico | 114,805.40 | 274,904.46 | 988,593.85 | | 59,740.84 | | 1,786.96 | 570.01 |
| First New York | 1,489,319.42 | 1,885,993.85 | 7,921,964.85 | 1,426,583.49 | 28,992.88 | 51,665.17 | 35,060,233.60 | 1,635,813.92 |
| Second New York | 3,451,776.67 | 3,554,199.21 | 13,573,884.38 | 22,579,374.05 | 70,709,604.46 | 9,003,725.61 | 511.50 | 497,700.96 |
| Third New York | 13,340,514.32 | 12,424,031.42 | 58,289,874.44 | 212,338.95 | 41,455.08 | 516,555.08 | | |

REPORT OF COMMISSIONER OF INTERNAL REVENUE

| | | | | | | | | |
|---------------------------|---------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|
| Fourteenth New York | 975,243.96 | 1,153,449.88 | 5,509,941.64 | 2,585,752.31 | 506,096.60 | 48,584.53 | 339,854.73 | |
| Twenty-first New York | 588,676.82 | 1,656,611.52 | 5,633,936.21 | | 266,907.74 | | 170,252.25 | |
| Twenty-eighth New York | 1,009,417.74 | 1,252,867.84 | 6,467,006.67 | | 1,131,523.74 | 19,595.96 | 1,195,009.37 | 17,370.16 |
| North Carolina | 307,804.82 | 1,166,316.27 | 5,112,517.18 | | 1,748,943.06 | 25,940.08 | 744,569.48 | 1,891.82 |
| North Dakota | 139,292.39 | 236,299.41 | 1,135,084.28 | | 156,431.97 | | 114,809.13 | |
| First Ohio | 1,165,543.50 | 1,425,506.09 | 6,577,571.64 | | 1,668,127.22 | 148,379.17 | 1,914,083.28 | |
| Tenth Ohio | 632,999.89 | 519,277.36 | 3,042,913.48 | 51,072.30 | 840,397.92 | 15,369.74 | 735,796.07 | 729,876.91 |
| Eleventh Ohio | 926,540.49 | 581,180.04 | 3,329,272.15 | | 9,743,385.35 | 39,481.00 | 618,851.93 | 104.26 |
| Eighteenth Ohio | 2,005,712.31 | 2,274,664.12 | 11,476,304.61 | | 8,288,497.94 | 1,389,169.21 | 9,130,442.85 | 373,926.33 |
| Oklahoma | 705,822.47 | 1,056,598.23 | 3,977,552.63 | | 219,581.04 | 90,999.54 | 100,421.57 | 4,348,418.76 |
| Oregon | 667,932.42 | 1,084,518.52 | 3,848,924.08 | | 351,030.44 | 15,894.89 | 160,854.11 | |
| First Pennsylvania | 2,394,557.76 | 2,410,109.21 | 14,915,537.91 | 3,868,123.67 | 14,519,326.12 | 537,123.62 | 13,482,323.17 | 949,316.16 |
| Twelfth Pennsylvania | 622,335.53 | 507,437.05 | 2,859,178.71 | | 286,207.60 | 7,196.25 | 152,440.21 | |
| Twenty-third Pennsylvania | 2,342,959.14 | 2,056,100.04 | 11,926,328.71 | | 1,151,899.50 | 66,742.69 | 823,573.60 | 1,436,122.25 |
| Rhode Island | 414,642.60 | 342,969.28 | 2,347,381.05 | | 17,663.69 | | | |
| South Carolina | 284,505.57 | 431,685.86 | 1,968,899.60 | | 347,771.99 | 2,420.21 | 154,885.48 | 1,024.52 |
| South Dakota | 135,785.79 | 219,188.35 | 1,026,285.90 | | 865,226.79 | 5,968.73 | 604,333.95 | |
| Tennessee | 1,007,418.07 | 1,242,696.94 | 5,652,407.01 | | 497,773.70 | 45,722.39 | 287,998.72 | 323.79 |
| First Texas | 1,892,818.90 | 2,021,781.06 | 8,047,884.65 | 2,080,761.10 | 365,493.60 | 132,031.66 | 350,356.23 | 4,203,235.21 |
| Second Texas | 1,650,410.18 | 1,944,742.39 | 9,859,778.76 | | 2,515,345.29 | 101,249.49 | 1,054,146.22 | 1,379,290.38 |
| Utah | 187,793.62 | 375,578.83 | 1,763,266.27 | 4,619,458.59 | 39,210.83 | 8,786.10 | 14,625.29 | 199,242.65 |
| Vermont | 61,756.49 | 76,058.12 | 420,503.62 | | 53,349.61 | | 40,407.21 | |
| Virginia | 635,878.47 | 1,071,828.06 | 5,226,247.12 | | 5,691,793.90 | 13,991.23 | 1,053,096.88 | 456.29 |
| Washington | 894,238.85 | 1,424,719.17 | 6,420,682.18 | | 1,366,948.71 | 141,381.66 | 715,698.87 | 2,783.88 |
| West Virginia | 451,337.71 | 695,267.08 | 3,101,839.97 | | 2,136,642.62 | 26,227.52 | 1,556,223.96 | 2,448.15 |
| Wisconsin | 1,124,290.31 | 1,188,573.75 | 7,108,458.93 | 180,323.16 | 4,964,727.68 | 149,335.68 | 5,386,226.96 | |
| Wyoming | 80,874.48 | 142,139.65 | 609,510.41 | | 34,811.62 | | 10,345.65 | 13,536.41 |
| Total | 32,607,133.49 | 38,969,241.32 | 449,210,786.69 | 76,174,356.09 | 289,320,915.96 | 22,058,706.04 | 224,536,630.85 | 19,324,552.99 |

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

| | | | | | | | | |
|--------------|---------------|---------------|---------------|-----------------|---------------|--------------|---------------|----------------|
| Alaska | \$27,429.70 | \$50,757.28 | \$248,096.89 | | \$34,076.70 | \$774.27 | \$71,903.10 | |
| California | 5,937,403.75 | 9,656,796.46 | 39,011,550.90 | \$10,301,483.41 | 32,482,643.23 | 1,614,501.21 | 29,761,467.53 | \$1,283,922.84 |
| Illinois | 8,774,308.43 | 7,436,227.48 | 42,735,195.55 | 6,399.89 | 16,203,241.13 | 1,434,047.10 | 18,719,874.71 | 653,426.68 |
| Maryland | 2,040,796.96 | 1,985,856.46 | 11,472,088.79 | 292,112.43 | 5,050,817.14 | 885,266.68 | 5,182,815.55 | |
| Missouri | 4,130,920.13 | 4,224,384.44 | 14,965,478.35 | | 24,166,681.69 | 646,358.41 | 17,138,226.97 | 127,320.73 |
| New Jersey | 1,650,895.69 | 1,679,438.19 | 10,248,076.80 | | 8,887,664.55 | | 10,026,992.73 | |
| New York | 20,854,509.92 | 21,897,153.72 | 97,396,607.19 | 26,804,048.50 | 72,938,580.50 | 9,730,127.35 | 36,767,598.41 | 2,211,480.04 |
| Ohio | 4,630,798.16 | 4,800,807.61 | 24,428,091.88 | 51,072.30 | 12,540,488.44 | 1,592,363.12 | 12,399,174.13 | 1,103,907.50 |
| Pennsylvania | 5,259,852.43 | 4,973,637.30 | 29,702,045.33 | 3,868,123.67 | 3,868,123.67 | 2,576,438.22 | 14,458,336.96 | 2,386,438.41 |
| Texas | 3,243,228.08 | 3,986,523.45 | 17,907,363.41 | 2,080,761.10 | 10,970,838.59 | 233,281.55 | 1,404,501.45 | 5,582,525.69 |
| Washington | 866,809.15 | 1,373,961.89 | 6,172,685.29 | | 1,332,872.01 | 140,617.39 | 643,796.77 | 2,783.88 |
| Puerto Rico | | | | 2,163,623.76 | | | | |

REPORT OF COMMISSIONER OF INTERNAL REVENUE

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

| Districts | Miscellaneous taxes—Continued | | | | | | Admissions | |
|------------------|---------------------------------------|---|--|---|--|---|---|--|
| | Transportation of persons, 15 percent | Transportation of property, 3 percent of amount paid, except coal, which is 4 cents per ton | Leases of safe deposit boxes, 20 percent | Club dues and initiation fees, 20 percent | Bowling alleys, pool tables, etc., \$20 per alley or table | Coin-operated devices, \$10 per year except gaming devices, which are \$100 | 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 |
| Alabama | \$1,587,706.49 | \$3,199,296.31 | \$46,887.56 | \$205,047.61 | \$45,651.16 | \$99,379.40 | \$3,268,754.65 | |
| Arizona | 123,351.07 | 262,387.83 | 27,820.03 | 139,662.82 | 19,976.90 | 148,109.53 | 1,459,937.83 | |
| Arkansas | 206,470.86 | 398,392.26 | 34,735.81 | 111,023.82 | 50,655.19 | 111,345.42 | 1,699,550.20 | |
| First California | 13,331,806.43 | 15,357,981.94 | 651,474.14 | 1,110,298.07 | 100,163.44 | 733,850.56 | 14,118,896.76 | \$180.00 |
| Sixth California | 6,489,910.22 | 9,515,824.65 | 371,081.33 | 1,641,285.86 | 128,331.98 | 524,760.47 | 24,723,431.68 | 91,921.29 |
| Colorado | 1,728,432.23 | 2,905,080.94 | 90,434.23 | 247,507.08 | 45,425.55 | 282,906.57 | 4,368,789.38 | |
| Connecticut | 8,207,003.68 | 4,808,690.92 | 176,330.93 | 771,306.38 | 55,311.00 | 137,067.32 | 3,224,509.79 | 2,679.90 |
| Delaware | 129,114.82 | 4,424,887.82 | 23,998.11 | 95,964.25 | 9,481.84 | 15,397.63 | 626,905.49 | 992.00 |
| Florida | 4,112,420.42 | 1,589,020.27 | 140,234.79 | 555,048.73 | 59,081.94 | 336,725.08 | 8,919,901.64 | 590.26 |
| Georgia | 2,767,923.44 | 2,374,318.41 | 64,829.25 | 336,436.63 | 50,462.68 | 241,215.62 | 5,247,635.98 | 940.17 |
| Hawaii | 768,639.55 | 329,793.54 | 14,164.19 | 85,119.46 | 31,861.09 | 89,020.88 | 1,904,441.82 | |
| Idaho | 119,547.26 | 451,106.57 | 29,577.49 | 37,819.69 | 14,556.36 | 498,542.81 | 1,011,229.54 | |
| First Illinois | 42,109,533.43 | 42,468,087.79 | 744,724.46 | 2,460,867.86 | 183,771.98 | 878,018.45 | 22,935,799.96 | 137,894.99 |
| Eighth Illinois | 352,689.90 | 2,186,861.80 | 163,122.18 | 314,384.84 | 92,553.33 | 848,201.96 | 3,925,620.08 | 16.78 |
| Indiana | 1,024,042.63 | 4,736,588.26 | 149,496.44 | 451,648.93 | 106,821.73 | 849,932.23 | 7,307,118.18 | |
| Iowa | 224,577.49 | 1,098,739.77 | 178,519.68 | 327,601.04 | 93,815.55 | 522,961.17 | 5,543,661.12 | |
| Kansas | 2,773,419.94 | 4,596,000.24 | 100,244.30 | 177,573.15 | 74,833.88 | 301,560.05 | 2,613,090.80 | 2,725.24 |
| Kentucky | 4,494,488.25 | 3,822,338.28 | 79,918.69 | 253,705.87 | 65,717.64 | 522,279.54 | 3,645,184.60 | |
| Louisiana | 2,295,618.38 | 1,731,222.66 | 94,219.22 | 320,471.52 | 61,608.46 | 1,034,317.94 | 5,008,038.70 | |
| Maine | 565,256.35 | 1,311,621.70 | 94,929.57 | 73,306.68 | 25,932.13 | 42,319.83 | 1,135,697.11 | |
| Maryland | 11,646,352.08 | 17,751,338.51 | 183,376.35 | 769,157.58 | 71,219.38 | 668,697.66 | 8,265,206.16 | 6,777.63 |
| Massachusetts | 4,343,112.46 | 5,324,627.60 | 380,961.34 | 850,822.56 | 149,961.59 | 200,290.41 | 15,259,932.55 | 32,267.74 |
| Michigan | 3,567,613.44 | 11,810,992.92 | 364,447.76 | 1,431,314.35 | 192,824.15 | 243,800.43 | 16,641,574.20 | 25,886.94 |
| Minnesota | 8,824,103.50 | 14,317,054.94 | 179,146.19 | 511,372.07 | 91,312.38 | 249,021.18 | 6,894,193.95 | 60 |
| Mississippi | 68,457.36 | 620,115.96 | 29,689.97 | 40,307.55 | 29,200.76 | 308,643.65 | 1,267,104.98 | |
| First Missouri | 4,601,523.63 | 1,413,765.41 | 171,617.68 | 359,053.57 | 55,014.31 | 161,879.49 | 4,687,832.19 | |
| Sixth Missouri | 8,362,622.97 | 3,014,612.22 | 53,708.36 | 68,760.49 | 52,146.73 | 108,455.97 | 3,120,824.70 | |
| Montana | 216,048.03 | 468,274.64 | 33,477.67 | 38,279.11 | 15,298.24 | 658,716.38 | 1,034,713.48 | |
| Nebraska | 5,681,187.23 | 7,428,606.32 | 89,641.95 | 149,730.68 | 56,352.85 | 229,335.78 | 2,207,526.13 | |
| Nevada | 53,387.07 | 197,320.67 | 11,688.13 | 6,727.03 | 3,962.54 | 686,556.65 | 4,466,331.64 | |
| New Hampshire | 73,879.12 | 236,572.39 | 29,596.21 | 44,133.65 | 16,825.62 | 33,655.84 | 1,242,044.65 | |
| First New Jersey | 239,739.55 | 615,023.82 | 83,398.86 | 244,429.65 | 27,976.22 | 139,700.21 | 3,676,788.30 | |
| Fifth New Jersey | 2,087,986.46 | 4,364,209.38 | 300,882.51 | 716,991.95 | 69,455.25 | 119,165.38 | 5,010,175.18 | 8,973.82 |
| New Mexico | 245,885.54 | 177,507.83 | 16,576.19 | 51,259.85 | 25,147.19 | 166,156.54 | 784,468.31 | |

| | | | | | | | | |
|---------------------------|----------------|----------------|--------------|---------------|--------------|---------------|----------------|------------|
| First New York | 187,964.70 | 1,643,788.54 | 273,722.21 | 1,928,048.16 | 86,258.98 | 103,544.58 | 8,502,121.46 | 2,356.41 |
| Second New York | 2,871,706.51 | 13,282,008.35 | 786,443.47 | 519,974.74 | 10,945.44 | 10,064.23 | 1,329,092.18 | 1,213.30 |
| Third New York | 39,075,680.76 | 28,912,040.30 | 115,439.33 | 1,439,058.47 | 31,746.45 | 26,914.91 | 61,162,201.91 | 484,260.95 |
| Fourteenth New York | 602,613.86 | 2,287,384.01 | 199,092.81 | 1,304,082.97 | 97,259.81 | 168,082.43 | 8,270,286.10 | |
| Twenty-first New York | 207,528.37 | 889,283.94 | 96,207.22 | 211,511.62 | 48,581.85 | 173,885.45 | 2,639,422.68 | |
| Twenty-eighth New York | 252,304.68 | 1,423,399.37 | 150,861.69 | 494,510.82 | 65,323.20 | 237,818.79 | 4,912,925.58 | |
| North Carolina | 2,966,156.33 | 4,658,855.05 | 60,081.42 | 341,269.37 | 74,809.59 | 114,686.36 | 5,608,163.97 | |
| North Dakota | 74,949.40 | 1,777,349.83 | 22,469.05 | 16,592.04 | 25,978.22 | 32,311.45 | 809,595.96 | |
| First Ohio | 547,535.88 | 1,003,276.14 | 104,985.46 | 396,451.05 | 41,293.27 | 186,937.92 | 4,081,266.09 | 5,477.24 |
| Tenth Ohio | 373,664.29 | 1,624,469.47 | 68,145.20 | 199,792.42 | 39,170.13 | 429,918.36 | 1,925,701.50 | 2,721.51 |
| Eleventh Ohio | 259,841.84 | 894,141.19 | 63,852.03 | 194,317.18 | 33,668.41 | 216,165.12 | 2,675,660.12 | |
| Eighteenth Ohio | 7,101,453.79 | 13,897,460.07 | 217,740.97 | 835,533.21 | 105,519.40 | 513,101.60 | 6,811,887.01 | |
| Oklahoma | 610,610.17 | 1,925,236.35 | 75,887.06 | 297,990.51 | 62,709.20 | 86,188.51 | 4,263,978.59 | |
| Oregon | 553,118.78 | 2,967,237.29 | 140,154.54 | 291,555.28 | 33,108.36 | 711,626.97 | 2,991,456.57 | |
| First Pennsylvania | 26,715,818.44 | 27,869,022.50 | 360,993.18 | 1,002,704.39 | 87,722.53 | 584,961.08 | 9,745,489.62 | 32,497.11 |
| Twelfth Pennsylvania | 440,106.29 | 2,595,956.66 | 99,564.67 | 167,233.49 | 36,809.10 | 381,048.60 | 3,601,141.65 | |
| Twenty-third Pennsylvania | 601,378.15 | 6,787,923.04 | 239,297.67 | 765,747.96 | 171,077.77 | 623,043.10 | 6,925,362.71 | 16,167.85 |
| Rhode Island | 220,184.75 | 280,447.01 | 63,616.96 | 177,741.15 | 24,847.93 | 54,992.60 | 1,658,024.95 | 3,600.15 |
| South Carolina | 222,581.95 | 483,878.54 | 26,965.11 | 89,119.82 | 32,489.71 | 77,403.88 | 2,472,952.31 | |
| South Dakota | 145,313.61 | 428,219.58 | 31,022.92 | 21,916.80 | 26,600.09 | 68,173.13 | 1,074,023.51 | |
| Tennessee | 2,535,126.89 | 2,546,954.26 | 82,030.53 | 319,925.86 | 62,124.55 | 230,437.14 | 5,624,580.22 | 5.65 |
| First Texas | 2,343,053.78 | 7,401,546.14 | 169,944.66 | 580,636.28 | 106,994.75 | 763,345.78 | 5,697,429.54 | |
| Second Texas | 9,961,279.56 | 7,666,704.71 | 130,748.12 | 624,364.59 | 58,304.73 | 443,058.03 | 11,641,007.51 | 212.82 |
| Utah | 123,378.26 | 724,746.11 | 32,556.63 | 94,796.86 | 23,641.58 | 107,133.28 | 1,749,181.87 | |
| Vermont | 326,462.92 | 686,117.33 | 17,357.15 | 31,883.98 | 12,359.79 | 32,844.79 | 633,722.32 | |
| Virginia | 1,741,849.65 | 12,907,866.05 | 97,067.85 | 386,304.33 | 74,728.55 | 161,927.13 | 5,794,435.80 | |
| Washington | 2,869,387.25 | 2,832,526.46 | 223,876.49 | 480,881.98 | 41,790.04 | 1,586,100.72 | 6,229,238.39 | |
| West Virginia | 2,493,904.25 | 806,181.11 | 50,887.83 | 124,405.74 | 62,281.21 | 301,855.96 | 2,945,644.53 | 560.66 |
| Wisconsin | 427,276.25 | 2,716,558.75 | 193,284.87 | 396,660.84 | 98,485.08 | 285,554.68 | 6,736,693.07 | |
| Wyoming | 29,055.01 | 196,958.70 | 16,895.47 | 10,760.68 | 10,687.15 | 229,250.12 | 518,640.86 | |
| Total | 251,388,581.44 | 337,029,889.92 | 9,461,317.44 | 27,789,911.84 | 3,805,117.85 | 21,037,534.19 | 384,071,154.28 | 860,380.01 |

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

| | | | | | | | | |
|--------------|---------------|---------------|--------------|--------------|------------|--------------|---------------|-------------|
| Alaska | \$455,313.70 | \$272,675.11 | \$4,698.75 | \$262.00 | \$3,667.58 | \$59,303.84 | \$280,166.92 | |
| California | 19,821,716.65 | 24,873,806.69 | 1,022,808.47 | 2,651,583.93 | 228,495.42 | 1,258,611.03 | 38,942,328.44 | \$92,101.29 |
| Illinois | 42,462,223.33 | 44,654,939.59 | 907,846.64 | 2,775,252.70 | 276,325.31 | 1,726,220.41 | 26,861,420.04 | 137,911.77 |
| Maryland | 11,546,352.08 | 17,751,338.51 | 183,376.35 | 769,157.58 | 71,219.38 | 668,697.66 | 8,265,206.16 | 6,777.63 |
| Missouri | 13,054,046.33 | 17,148,377.63 | 225,321.04 | 417,814.06 | 107,161.04 | 270,336.46 | 7,808,656.89 | |
| New Jersey | 2,327,726.01 | 4,979,233.20 | 324,272.37 | 961,421.80 | 97,431.47 | 258,855.59 | 6,686,963.48 | 8,973.82 |
| New York | 44,097,691.88 | 48,437,906.01 | 1,621,737.37 | 4,998,106.78 | 340,115.73 | 719,830.80 | 86,906,919.91 | 487,830.66 |
| Ohio | 8,282,495.80 | 17,419,346.87 | 474,725.60 | 1,628,093.86 | 219,651.21 | 1,340,123.00 | 17,294,813.72 | 8,198.75 |
| Pennsylvania | 44,097,691.88 | 37,232,902.20 | 698,855.52 | 1,985,685.84 | 241,609.40 | 1,589,072.73 | 20,274,993.98 | 48,664.96 |
| Texas | 12,324,333.34 | 15,068,250.85 | 300,692.78 | 1,203,900.87 | 165,299.48 | 1,206,401.81 | 17,338,437.05 | 218.47 |
| Washington | 2,414,043.55 | 2,559,851.35 | 219,176.74 | 480,619.98 | 38,122.46 | 1,496,796.88 | 6,949,071.47 | |

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

| Districts | Admissions—Continued | | | | Adulterated butter | | Process or renovated butter | |
|-----------------------|--|---|--|------------------------|---|--|--|---|
| | Leases of boxes or seats of the amount for which similar accommodations are sold, 20 percent | Roof gardens, cabarets, etc., 20 percent of total paid for admissions, etc. | Admissions sold by proprietors in excess of established price, 50 percent of such excess | Total admissions taxes | Manufactured or sold, etc., per pound, 10 cents | Manufacturers' special tax, \$600 per year | Manufactured or sold, etc., ¼ cent per pound | Manufacturers' special tax, \$50 per year |
| Alabama..... | \$2,024.34 | \$173,727.68 | | \$3,444,506.67 | | | \$2,478.34 | \$100.00 |
| Arizona..... | | 393,614.96 | | 1,853,552.79 | | | | |
| Arkansas..... | | 81,800.63 | | 1,781,350.83 | | | | |
| First California..... | 24,051.92 | 2,818,963.41 | \$80,892.53 | 17,042,984.62 | | | | |
| Sixth California..... | | 4,418,195.39 | | 29,233,549.36 | | | | |
| Colorado..... | | 550,847.16 | | 4,919,356.54 | | | | |
| Connecticut..... | | 428,856.63 | | 3,656,046.32 | | | | |
| Delaware..... | 2,452.55 | 32,822.88 | | 683,272.92 | | | | |
| Florida..... | | 1,618,589.35 | | 10,539,550.25 | | | 943.75 | |
| Georgia..... | 1,288.25 | 278,944.09 | | 5,528,708.49 | | | | |
| Hawaii..... | | 284,498.68 | | 2,188,941.50 | | | | |
| Idaho..... | | 176,236.67 | | 1,187,486.21 | | | | |
| First Illinois..... | 31,479.53 | 3,498,272.28 | 76,223.17 | 26,674,669.93 | | | | |
| Eighth Illinois..... | 5,808.08 | 718,120.26 | 38,980.36 | 4,688,545.56 | | | | |
| Indiana..... | | 311,188.94 | | 7,618,301.82 | | | | |
| Iowa..... | | 565,474.58 | | 6,049,135.70 | | | | 38.05 |
| Kansas..... | 23,506.50 | 230,722.99 | | 2,870,045.53 | | | | |
| Kentucky..... | | 674,467.49 | | 4,319,652.09 | | | | |
| Louisiana..... | | 826,710.50 | | 5,833,749.20 | | | | |
| Maine..... | | 228,636.19 | | 1,364,333.30 | | | | |
| Maryland..... | 17,676.26 | 1,540,698.20 | | 9,830,357.25 | | | | |
| Massachusetts..... | 9,441.89 | 1,979,178.97 | | 17,280,671.15 | | | | |
| Michigan..... | 48,818.04 | 2,673,204.91 | 300,258.53 | 19,589,742.62 | | \$600.00 | | |
| Minnesota..... | | 834,083.69 | | 7,728,278.24 | | | | |
| Mississippi..... | | 83,334.79 | | 1,350,439.77 | | | | |
| First Missouri..... | | 712,540.71 | 44,594.16 | 5,444,967.06 | | | | |
| Sixth Missouri..... | | 2,830,265.19 | | 6,051,089.89 | | | | |
| Montana..... | | 231,519.28 | | 1,266,282.76 | | | | |
| Nebraska..... | | 244,750.39 | | 2,452,276.52 | | | | |
| Nevada..... | | 653,215.49 | | 999,547.13 | | | | |
| New Hampshire..... | | 15,229.33 | | 1,287,273.98 | | | | |
| First New Jersey..... | | 526,712.52 | | 4,503,500.82 | \$360.00 | | | |
| Fifth New Jersey..... | | 1,046,800.87 | | 6,065,949.87 | | | | |
| New Mexico..... | | 236,631.70 | | 1,020,960.01 | | | | |

| | | | | | | | | |
|--------------------------------|-------------------|----------------------|-------------------|-----------------------|-----------------|------------------|-----------------|---------------|
| First New York..... | 765.47 | 1,051,071.08 | 52,680.58 | 9,698,995.00 | | | | |
| Second New York..... | | 592,584.46 | | 1,923,789.94 | | | | |
| Third New York..... | | 4,965,401.87 | | 66,611,884.73 | | | | |
| Nineteenth New York..... | | 832,663.18 | | 9,102,919.28 | | | | |
| Twenty-first New York..... | | 364,878.09 | | 3,004,300.77 | 920.10 | | | |
| Twenty-eighth New York..... | | 790,234.45 | | 5,708,160.03 | | | | |
| North Carolina..... | 1,232.81 | 61,951.76 | | 6,671,348.54 | | | | |
| North Dakota..... | | 20,611.30 | | 829,207.26 | | | | |
| First Ohio..... | 2,013.32 | 362,479.61 | | 4,451,236.26 | | | | |
| Tenth Ohio..... | 2,023.82 | 368,762.80 | | 2,299,209.63 | | | | |
| Eleventh Ohio..... | | 324,408.43 | | 3,000,367.55 | | | | |
| Eighteenth Ohio..... | | 892,027.25 | 789.16 | 9,604,708.42 | | | | |
| Oklahoma..... | | 119,788.50 | | 4,383,747.06 | | | | |
| Oregon..... | | 311,674.73 | | 3,203,031.30 | | | | |
| First Pennsylvania..... | 2,997.94 | 769,444.78 | 19,630.68 | 10,573,060.13 | | 14,968.58 | | |
| Twelfth Pennsylvania..... | | 157,168.09 | | 3,738,309.74 | | | | |
| Twenty-third Pennsylvania..... | 28,168.68 | 798,065.15 | | 7,767,794.32 | | | | |
| Rhode Island..... | 9,858.25 | 283,843.61 | | 1,955,326.96 | 200.00 | | | |
| South Carolina..... | | 12,087.61 | | 2,485,039.92 | | | | |
| South Dakota..... | | 59,466.74 | | 1,135,490.25 | | | | |
| Tennessee..... | | 227,101.93 | | 5,851,682.15 | | | | |
| First Texas..... | 2,859.15 | 1,025,379.37 | 45,480.21 | 6,725,673.71 | | | | |
| Second Texas..... | 32,374.14 | 628,434.45 | 62.00 | 12,347,609.13 | | | | |
| Utah..... | 30.24 | 98,632.08 | | 1,847,906.19 | | | | |
| Vermont..... | 3,147.62 | 25,255.05 | | 662,124.99 | | | | |
| Virginia..... | | 150,663.41 | | 5,945,099.21 | | | | |
| Washington..... | | 471,433.63 | | 6,700,672.02 | | | | |
| West Virginia..... | 247.61 | 138,671.86 | 338.90 | 3,085,453.46 | | | | |
| Wisconsin..... | 33.32 | 964,626.46 | | 7,401,367.85 | | | | |
| Wyoming..... | | 154,403.88 | | 673,044.74 | | | | |
| Total..... | 252,328.63 | 48,856,669.14 | 659,930.28 | 434,700,462.24 | 1,480.10 | 15,568.58 | 3,422.09 | 138.05 |

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

| | | | | | | | | |
|-------------------|-------------|--------------|-------------|---------------|----------|-------------|--|--|
| Alaska..... | | \$122,377.13 | | \$402,544.05 | | | | |
| California..... | \$24,051.92 | 7,237,159.80 | \$80,892.53 | 46,275,633.98 | | | | |
| Illinois..... | 37,287.61 | 4,211,392.54 | 115,203.53 | 31,362,215.49 | | | | |
| Maryland..... | 17,676.26 | 1,540,698.20 | | 9,830,357.25 | | | | |
| Missouri..... | | 3,642,805.90 | 44,594.16 | 11,496,056.96 | | | | |
| New Jersey..... | | 1,873,613.39 | | 10,569,450.69 | \$360.00 | | | |
| New York..... | 765.47 | 8,596,833.33 | 62,680.58 | 96,045,029.75 | 920.10 | | | |
| Ohio..... | 4,037.14 | 1,947,676.09 | 789.16 | 18,255,516.86 | | | | |
| Pennsylvania..... | 31,196.52 | 1,724,678.05 | 19,630.68 | 22,099,164.19 | | \$14,968.58 | | |
| Texas..... | 35,233.29 | 1,653,813.82 | 45,480.21 | 18,073,182.84 | | | | |
| Washington..... | | 349,056.50 | | 6,298,127.97 | | | | |
| Puerto Rico..... | | | | | | | | |

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

| Districts | Filled cheese | | Oleomargarine | | | | |
|---|--|------------------------------|------------------------------|------------------------------|---------------------------------------|---|------------|
| | Manufacturers' or dealers' special taxes | Imported, per pound, 3 cents | Colored, per pound, 10 cents | Uncolored, per pound, ¼ cent | Special taxes | | |
| | | | | | Manufacturers, \$600 per year | Wholesale dealers | |
| | | | | | Colored oleomargarine, \$480 per year | Uncolored oleomargarine, \$200 per year | |
| Alabama..... | | | \$213,662.40 | \$3,582.00 | \$600.00 | \$16,400.00 | \$5,019.49 |
| Arizona..... | | | 73.10 | | 55.00 | 3,473.33 | 2,888.67 |
| Arkansas..... | \$0.75 | | 11,521.00 | 369.00 | 100.00 | 12,040.00 | 6,676.68 |
| First California..... | | | 168,109.53 | | 1,200.00 | 200.00 | 12,157.68 |
| Sixth California..... | | \$12.00 | 161,085.00 | | 3,600.00 | | 10,116.75 |
| Colorado..... | | | | | | 9,450.00 | 2,800.00 |
| Connecticut..... | | | | | | 600.00 | 7,254.32 |
| Delaware..... | | | | | | 29,344.00 | 7,433.33 |
| Florida..... | | | 1,132,566.00 | 45,561.50 | 3,050.00 | 25,912.00 | 8,930.00 |
| Georgia..... | | | 18.00 | | | 2,050.00 | 6,592.51 |
| Hawaii..... | | | | | 6.00 | | 1,800.00 |
| Idaho..... | | | | | | | 866.88 |
| First Illinois..... | | | 3,547,689.83 | 393,432.50 | 5,400.00 | 3,480.00 | 21,744.42 |
| Eighth Illinois..... | | | | | | 2,202.53 | 17,441.59 |
| Indiana..... | | | 913,220.00 | 163,001.16 | 600.00 | 33,280.00 | 7,459.83 |
| Iowa..... | | | | | | 480.00 | 14,300.12 |
| Kansas..... | 16.29 | | 411,485.10 | 100,833.80 | 3,215.00 | 20,320.00 | 7,142.42 |
| Kentucky..... | | | | | | 17,280.00 | 5,183.37 |
| Louisiana..... | | | 2,401.20 | 9,600.00 | 150.00 | 16,304.00 | 4,815.68 |
| Maine..... | | | | | | 5,680.00 | 5,727.68 |
| Maryland..... | | | 609,600.00 | 57,330.00 | 1,860.00 | 15,556.00 | 8,383.18 |
| Massachusetts..... | | | 75.20 | | | 14,360.00 | 16,988.32 |
| Michigan..... | | | 1,185.90 | 65,350.00 | 1,200.00 | | 25,890.95 |
| Minnesota..... | 400.00 | | | | | 8,360.00 | 8,833.37 |
| Mississippi..... | | | 100.00 | | | 9,520.00 | 3,583.33 |
| First Missouri..... | | | 217,800.00 | 25,725.00 | 600.00 | 4,915.72 | 7,900.02 |
| Sixth Missouri..... | | | 304,440.00 | 8,112.00 | 600.00 | 14,720.00 | 4,733.39 |
| Montana..... | | | | | | 45.00 | 3,800.02 |
| Nehraska..... | | | 73,200.00 | 36,400.00 | 1,800.00 | 8,080.00 | 200.00 |
| Nevada..... | | | | | | 2,600.00 | 4,435.35 |
| New Hampshire..... | | | | | 5.00 | 5,556.00 | 2,553.34 |
| First New Jersey..... | | | | | | 760.00 | 8,429.20 |
| Fifth New Jersey..... | | | 645,090.00 | 176,225.36 | 3,000.00 | 6,920.00 | 600.00 |
| New Mexico..... | | | | | | 3,160.00 | |
| First New York..... | | | | | | | 7,216.68 |
| Second New York..... | | | | | | | 8,494.19 |
| Third New York..... | | | 6.00 | | | 2,450.00 | 2,016.67 |
| Fourteenth New York..... | | | | | | 480.00 | 13,268.28 |
| Twenty-first New York..... | | | | | | | 11,208.48 |
| Twenty-eighth New York..... | | | | | | | 10,666.69 |
| North Carolina..... | | | | | | 13,954.00 | 8,726.41 |
| North Dakota..... | | | | | | | 2,000.02 |
| First Ohio..... | | | 389,070.80 | 138,230.00 | 1,225.00 | 1,120.00 | 7,250.02 |
| Tenth Ohio..... | | | 241,800.00 | 33,277.50 | 600.00 | | 6,904.39 |
| Eleventh Ohio..... | | | 54.80 | 68,092.60 | 600.00 | 400.00 | 9,173.40 |
| Eighteenth Ohio..... | | | | | | | 16,346.22 |
| Oklahoma..... | | | | | | 23,648.00 | 5,300.02 |
| Oregon..... | | | | | | 126.00 | 4,766.68 |
| First Pennsylvania..... | | | 252.10 | | | 1,640.00 | 14,850.06 |
| Twelfth Pennsylvania..... | | | | | | | 12,433.38 |
| Twenty-third Pennsylvania..... | | | | | | 200.00 | 20,638.38 |
| Rhode Island..... | | | | | | 2,880.00 | 2,746.51 |
| South Carolina..... | | | 779,045.00 | 13,470.00 | | 14,225.00 | 2,816.67 |
| South Dakota..... | | | | | | | 633.36 |
| Tennessee..... | | | 16,449.00 | 47,602.00 | 900.00 | 12,600.00 | 13,920.04 |
| First Texas..... | | | 18,583.80 | 292.05 | 600.00 | 41,631.80 | 6,505.01 |
| Second Texas..... | | | 2,121,150.00 | 105,621.25 | 3,650.00 | 32,254.00 | 4,583.33 |
| Utah..... | | | | | | 240.00 | 1,784.24 |
| Vermont..... | | | | | | | 4,583.36 |
| Virginia..... | | | | | | 18,220.01 | 6,052.67 |
| Washington..... | | | 32.40 | | 50.00 | 480.00 | 1,290.74 |
| West Virginia..... | | | | | | 12,320.00 | 11,328.33 |
| Wisconsin..... | | | 5.00 | | | | 2,866.71 |
| Wyoming..... | | | | | | | 1,350.01 |
| Total..... | 417.04 | 12.00 | 11,550,576.63 | 1,821,202.17 | 34,711.00 | 467,956.57 | 471,461.66 |
| TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT | | | | | | | |
| Alaska..... | | | | | | | \$17.50 |
| California..... | | \$12.00 | \$7.40 | | | | 22,274.33 |
| Illinois..... | | | | \$329,194.83 | \$4,800.00 | \$200.00 | 39,186.01 |
| Maryland..... | | | 3,547,689.83 | 393,432.50 | 5,400.00 | 5,682.53 | 6,383.18 |
| Missouri..... | | | 609,600.00 | 57,330.00 | 1,860.00 | 15,556.00 | 12,815.74 |
| New Jersey..... | | | 522,240.00 | 33,837.00 | 1,200.00 | 24,240.00 | 10,982.54 |
| New York..... | | | 545,090.00 | 176,225.36 | 3,005.00 | 13,476.00 | 52,870.99 |
| Ohio..... | | | 6.00 | | | 2,930.00 | 39,674.03 |
| Pennsylvania..... | | | 630,925.60 | 239,600.00 | 2,425.00 | 1,520.00 | 47,916.62 |
| Texas..... | | | 252.10 | | | 1,840.00 | 11,088.34 |
| Washington..... | | | 2,139,733.80 | 105,913.30 | 4,250.00 | 73,885.80 | 1,273.24 |
| Puerto Rico..... | | | 25.00 | | 50.00 | 480.00 | |

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories.—Con.

| Districts | Oleomargarine—Continued | | | Narcotics (opium, coca leaves, or derivatives thereof) | | | | |
|------------------|--------------------------------------|---------------------------------------|---------------------------|---|--------------------------------------|---|--|----------------------------------|
| | Special taxes—Continued | | Total oleomargarine taxes | 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 | |
| | Retail dealers | | | | | | Importers, manufacturers, and compounders, \$24 per year | Wholesale dealers, \$12 per year |
| | Colored oleomargarine, \$48 per year | Uncolored oleomargarine, \$6 per year | | | | | | |
| Alabama | \$35,043.95 | \$34,287.23 | \$308,595.07 | | \$236.60 | \$750.00 | \$30.00 | \$360.00 |
| Arizona | 17,189.60 | 12,465.01 | 36,142.71 | | 82.80 | 155.00 | 33.00 | 121.80 |
| Arkansas | 23,844.00 | 27,480.91 | 82,031.59 | | 148.10 | | | 728.00 |
| First California | | 66,182.01 | 247,849.12 | | 493.66 | | | 432.00 |
| Sixth California | 74.20 | 60,773.34 | 235,649.29 | \$77.00 | 730.50 | 15.00 | 96.00 | 205.00 |
| Colorado | 27,579.10 | 16,128.24 | 55,957.34 | | 173.10 | | | 279.00 |
| Connecticut | | 16,459.77 | 23,714.29 | | 249.00 | 10.00 | | 257.00 |
| Delaware | | 6,170.64 | 8,203.97 | | 22.70 | 45.00 | | 24.00 |
| Florida | 59,948.18 | 34,014.31 | 127,286.47 | | 314.60 | 985.00 | | 184.00 |
| Georgia | 44,152.70 | 43,884.60 | 1,301,819.31 | | 322.20 | 2,625.00 | 24.00 | 474.25 |
| Hawaii | 3,634.00 | 3,312.73 | 10,814.73 | | 14.10 | 171.10 | | 113.00 |
| Idaho | 331.00 | 4,012.20 | 5,215.08 | | 47.10 | | | 41.00 |
| First Illinois | 56.00 | 71,850.83 | 4,043,653.58 | 2,321.80 | 506.60 | 1,988.12 | 80.00 | 695.00 |
| Eighth Illinois | | 48,960.36 | 69,604.48 | 21,388.12 | 447.41 | 2,375.00 | 97.25 | 289.00 |
| Iowa | 154,642.19 | 62,576.73 | 1,324,779.91 | 61,270.00 | 348.40 | 700.00 | 154.30 | 568.00 |
| Kansas | | 28,604.39 | 43,284.61 | 15.50 | 189.10 | 16.25 | 48.00 | 360.00 |
| Kentucky | 61,922.32 | 29,116.55 | 624,036.19 | | 180.90 | 220.00 | 148.00 | 252.00 |
| Louisiana | 52,941.00 | 39,432.18 | 114,836.55 | | 231.10 | 220.00 | | 282.25 |
| Maine | 39,506.70 | 29,969.42 | 102,748.00 | | 201.22 | 2,226.31 | | 169.00 |
| Maryland | 16,876.05 | 19,935.07 | 48,218.80 | | 97.40 | | 56.00 | 60.00 |
| Massachusetts | 131,148.65 | 45,025.66 | 868,903.49 | 440.88 | 308.20 | | 192.00 | 350.25 |
| Michigan | 27,242.00 | 50,377.63 | 109,043.20 | 546.20 | 498.30 | 5,001.00 | 102.00 | 404.00 |
| Minnesota | 40.00 | 89,741.52 | 183,408.37 | 7,840.70 | 479.70 | 2,076.00 | 241.00 | 692.00 |
| Mississippi | 20,767.40 | 26,575.78 | 35,409.15 | 7.50 | 277.50 | | 78.00 | 288.00 |
| First Missouri | 40,252.00 | 21,926.87 | 54,737.60 | | 158.60 | 155.00 | | 60.00 |
| Sixth Missouri | 35,138.17 | 30,110.65 | 328,924.37 | 10,849.36 | 178.60 | | 200.00 | 252.00 |
| Montana | | 34,247.41 | 405,157.60 | 378.83 | 191.30 | | 24.00 | 326.00 |
| Nebraska | 27,926.20 | 8,608.47 | 13,386.86 | | 80.22 | | | 36.00 |
| Nevada | 6,418.30 | 16,754.26 | 166,960.48 | 148.25 | 129.00 | 372.00 | 48.00 | 108.00 |
| New Hampshire | 6,418.30 | 1,743.35 | 10,962.15 | | 31.60 | 1,030.00 | | 12.00 |
| First New Jersey | 4,212.50 | 9,269.35 | 18,675.20 | 28.00 | 54.35 | 30.00 | 24.00 | 36.00 |
| Fifth New Jersey | 14,458.10 | 17,845.57 | 41,418.01 | | 118.40 | | 2.00 | 29.00 |
| New Mexico | 27,841.00 | 25,750.86 | 793,256.44 | 89,586.66 | 319.60 | 2,760.00 | 192.00 | 168.00 |
| | 17,565.10 | 10,409.25 | 31,734.35 | | 48.90 | 250.00 | | 24.00 |

| | | | | | | | | |
|---------------------------|---------------------|---------------------|----------------------|-------------------|------------------|------------------|-----------------|------------------|
| First New York | | 35,467.94 | 42,684.62 | 25,766.90 | 556.80 | 4,446.72 | 124.00 | 168.00 |
| Second New York | | 3,863.53 | 14,813.72 | 359.84 | 82.00 | 370.00 | 120.00 | 419.00 |
| Third New York | | 9,903.48 | 11,920.15 | 267.85 | 218.80 | 975.65 | 72.00 | 149.15 |
| Fourteenth New York | | 44,699.67 | 58,447.95 | 65,848.00 | 1,607.65 | 2,747.70 | 144.00 | 304.20 |
| Twenty-first New York | | 29,143.10 | 40,351.58 | | 155.00 | 175.00 | 120.00 | 300.00 |
| Twenty-eighth New York | | 32,006.12 | 42,674.81 | 27.00 | 220.70 | | 72.00 | 356.00 |
| North Carolina | 32,991.40 | 42,258.26 | 97,930.07 | | 308.83 | 917.00 | | 205.00 |
| North Dakota | 16.00 | 4,303.23 | 6,319.25 | | 38.60 | | | 54.00 |
| Ohio | | 25,412.57 | 569,308.39 | 1,006.00 | 173.00 | 50.00 | 48.00 | 240.00 |
| Tenth Ohio | | 22,735.23 | 308,317.12 | | 88.40 | 5.00 | 24.00 | 198.00 |
| Eleventh Ohio | | 28,719.83 | 107,040.53 | | 117.34 | | 72.00 | 289.10 |
| Eighteenth Ohio | | 62,281.84 | 78,628.00 | 619.12 | 312.10 | | 168.00 | 376.00 |
| Oklahoma | 63,294.10 | 26,698.93 | 118,841.05 | | 217.14 | 2,450.00 | | 324.75 |
| Oregon | | 27,187.50 | 32,080.18 | 94.00 | 155.10 | 217.00 | 24.00 | 240.75 |
| First Pennsylvania | | 45,766.48 | 62,508.62 | 7,116.69 | 638.10 | 1,180.00 | 562.00 | 732.00 |
| Twelfth Pennsylvania | | 26,069.85 | 40,443.23 | | 153.75 | | | 156.00 |
| Twenty-third Pennsylvania | | 63,797.33 | 74,630.71 | 69.18 | 318.00 | 1,062.79 | 49.00 | 261.00 |
| Rhode Island | 4,476.00 | 8,872.27 | 18,974.78 | 77.40 | | | | 123.85 |
| South Carolina | 29,001.88 | 23,290.94 | 861,848.49 | 10.00 | 204.65 | 55.00 | 40.00 | 156.00 |
| South Dakota | | 7,117.87 | 7,751.23 | | 53.40 | 120.00 | | 48.00 |
| Tennessee | 33,300.95 | 37,124.87 | 161,796.86 | 2,363.00 | 296.10 | | 24.00 | 309.00 |
| First Texas | 120,922.92 | 49,225.98 | 227,761.56 | | 332.60 | 7,498.22 | 48.00 | 3,266.53 |
| Second Texas | 111,657.94 | 49,122.62 | 2,429,039.04 | 317.96 | 351.10 | 6,049.10 | 24.00 | 336.00 |
| Utah | 488.20 | 8,197.93 | 10,707.37 | | 78.20 | 10.00 | | 108.00 |
| Vermont | | 7,862.39 | 12,445.75 | | 37.56 | | | 38.00 |
| Virginia | 43,229.60 | 45,026.85 | 114,529.03 | 462.50 | 259.40 | 600.00 | 48.00 | 199.00 |
| Washington | 3,404.08 | 6,565.85 | 11,813.07 | | 289.97 | 3,182.93 | | 306.00 |
| West Virginia | 23,230.78 | 39,472.64 | 86,351.75 | 20.25 | 207.60 | 179.00 | | 136.00 |
| Wisconsin | | 8,519.87 | 11,391.68 | 261.69 | 297.70 | 245.00 | 116.00 | 231.00 |
| Wyoming | | 3,960.71 | 6,310.72 | | 23.60 | | | 24.00 |
| Total | 1,346,761.64 | 1,848,410.76 | 17,541,080.53 | 300,025.71 | 15,642.15 | 56,576.79 | 3,814.55 | 18,771.88 |

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

| | | | | | | | | |
|--------------|------------|------------|--------------|-----------|------------|-----------|----------|----------|
| Alaska | \$3,015.08 | \$1,217.50 | \$4,257.48 | | | | | |
| California | 74.20 | 126,955.35 | 483,498.41 | \$77.00 | \$1,224.16 | \$15.00 | \$152.00 | \$637.00 |
| Illinois | 56.00 | 120,811.19 | 4,112,258.06 | 23,709.92 | 1,016.91 | 4,368.12 | 177.25 | 854.00 |
| Maryland | 131,148.65 | 45,025.66 | 868,903.49 | 440.88 | 308.20 | | 192.00 | 350.25 |
| Missouri | 75,390.17 | 64,358.06 | 734,081.97 | 11,228.19 | 369.90 | | 224.00 | 578.00 |
| New Jersey | 42,299.10 | 43,596.43 | 834,674.45 | 89,586.66 | 438.00 | 2,760.00 | 194.00 | 137.00 |
| New York | | 155,085.84 | 210,892.83 | 92,300.59 | 2,840.95 | 8,715.07 | 662.00 | 1,696.35 |
| Ohio | | 139,149.47 | 1,053,294.10 | 2,043.67 | 690.84 | 55.00 | 312.00 | 1,103.10 |
| Pennsylvania | | 127,673.64 | 177,582.66 | 7,185.85 | 1,009.85 | 2,242.79 | 601.00 | 1,149.00 |
| Texas | 232,680.88 | 98,348.50 | 2,865,800.60 | 317.96 | 683.60 | 13,515.32 | 72.00 | 3,652.53 |
| Washington | 359.00 | 6,338.35 | 7,555.59 | | 289.67 | 3,182.93 | | 366.00 |
| Puerto Rico | | | | | | | | |

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

| Districts | Narcotics (opium, coca leaves, or derivatives thereof)—Continued | | | | | Marihuana | | |
|------------------|--|-----------------------------|----------------------------|---|-----------------------|-------------------------------------|---|--------|
| | Special taxes—Continued | | | | Total narcotics taxes | Marihuana transfers, per ounce, \$1 | Transfers to unregistered persons, per ounce, \$100 | |
| | Retail dealers, \$3 per year | Practitioners, \$1 per year | Laboratories, \$1 per year | Dealers in un-taxed narcotic preparations, \$1 per year | | | | |
| Alabama | \$2,699.23 | \$3,425.48 | \$3.84 | \$10.00 | \$7,615.15 | | | |
| Arizona | 828.30 | 905.85 | | 15.00 | 2,139.75 | | \$55.25 | |
| Arkansas | 1,991.60 | 3,373.25 | | 21.35 | 6,262.20 | | | |
| First California | 5,539.99 | 8,135.01 | 61.00 | 508.74 | 15,256.40 | \$50.00 | 25.00 | |
| Sixth California | 8,272.25 | 15,591.66 | 8.00 | 21.00 | 22,976.41 | | 332.30 | |
| Colorado | 1,962.20 | 2,381.75 | | 19.00 | 4,720.05 | | 100.00 | |
| Connecticut | 2,779.45 | 3,655.76 | 11.00 | 101.30 | 7,063.51 | | | |
| Delaware | 322.03 | 471.95 | | 13.00 | 898.68 | | | |
| Florida | 2,860.59 | 3,508.21 | 1.00 | 1.00 | 7,854.30 | | | |
| Georgia | 3,536.85 | 3,528.74 | 7.25 | 29.20 | 10,447.48 | | | |
| Hawaii | 1,122.50 | 579.20 | 1.00 | 87.25 | 1,068.15 | | 15.00 | |
| Idaho | 806.00 | 566.10 | | 1,260.20 | 23,912.09 | | 449.93 | |
| First Illinois | 7,595.40 | 10,696.77 | 15.50 | 50.00 | 29,759.23 | | | |
| Eighth Illinois | 2,104.52 | 2,982.10 | | 75.83 | 71,083.00 | | | |
| Indiana | 3,383.70 | 4,562.60 | 53.00 | 40.00 | 6,308.85 | 9.01 | | |
| Iowa | 2,301.70 | 3,269.30 | 3.00 | 108.00 | 6,217.14 | | | |
| Kansas | 2,823.89 | 2,566.33 | | 28.00 | 5,723.50 | | 115.00 | |
| Kentucky | 2,242.45 | 2,719.70 | | 27.35 | 8,582.09 | | 1,594.44 | |
| Louisiana | 2,919.28 | 3,036.95 | 2.00 | 7.00 | 2,551.50 | | | |
| Maine | 945.40 | 1,380.70 | | 24.12 | 6.25 | 10,071.72 | 24.00 | 20.00 |
| Maryland | 3,309.58 | 5,380.64 | | 16.42 | 87.20 | 20,458.66 | | 100.00 |
| Massachusetts | 5,063.77 | 8,149.77 | | 17.35 | 27,830.06 | 8.00 | 944.57 | |
| Michigan | 7,115.60 | 9,231.48 | | 9.00 | 8,749.63 | | | |
| Minnesota | 3,255.83 | 4,634.00 | | 59.45 | 3,754.95 | | | |
| Mississippi | 1,589.59 | 1,732.36 | | 6.00 | 18,594.94 | | | |
| First Missouri | 3,057.05 | 4,005.33 | 46.00 | 8.00 | 7,653.24 | | | |
| Sixth Missouri | 3,900.07 | 2,718.22 | 3.00 | 111.89 | 13.71 | 1,751.53 | | |
| Montana | 784.95 | 856.65 | | 28.25 | 4,319.59 | 18.00 | | |
| Nebraska | 1,750.69 | 1,702.50 | 2.00 | 7.00 | 1,624.45 | | | |
| Nevada | 254.75 | 289.10 | | 49.00 | 1,735.55 | | | |
| New Hampshire | 581.50 | 932.20 | | 6.00 | 5,251.26 | | | |
| First New Jersey | 1,979.21 | 3,116.65 | | 21.00 | 102,119.16 | 30.00 | 105.20 | |
| Fifth New Jersey | 3,735.38 | 5,381.52 | 16.00 | 13.00 | 1,832.60 | | | |
| New Mexico | 730.50 | 764.20 | 2.00 | | | | | |

| | | | | | | | |
|---------------------------|------------|------------|----------|----------|------------|--------|----------|
| First New York | 7,584.65 | 9,559.40 | 7.00 | 36.00 | 48,249.47 | | |
| Second New York | 656.98 | 1,015.80 | 2.59 | 166.00 | 3,202.16 | | 111.00 |
| Third New York | 2,598.48 | 7,843.45 | 35.00 | 15.00 | 12,165.38 | 226.35 | 5.00 |
| Fourteenth New York | 3,253.55 | 5,782.19 | 11.10 | 31.25 | 79,709.64 | | 367.28 |
| Twenty-first New York | 1,405.00 | 2,443.20 | 1.00 | 25.00 | 4,645.20 | | |
| Twenty-eighth New York | 2,713.02 | 4,169.35 | 12.00 | 103.15 | 7,673.22 | | 225.89 |
| North Carolina | 2,648.05 | 3,583.28 | 5.10 | 302.00 | 7,949.26 | | |
| North Dakota | 560.85 | 3,657.80 | | 1.00 | 1,202.25 | | |
| First Ohio | 1,940.75 | 2,702.10 | 5.20 | 32.00 | 6,197.05 | | 40.00 |
| Tenth Ohio | 1,138.48 | 1,727.29 | 2.00 | 51.00 | 3,234.17 | | |
| Fifteenth Ohio | 1,414.80 | 2,141.00 | 1.00 | 43.00 | 4,696.39 | 2.00 | |
| Eighteenth Ohio | 3,457.25 | 4,919.92 | | 20.00 | 9,672.79 | | |
| Oklahoma | 2,829.08 | 2,824.65 | 1.06 | 36.00 | 8,682.62 | | 315.80 |
| Oregon | 1,748.75 | 2,124.48 | 1.00 | 4.00 | 4,607.08 | | 100.00 |
| First Pennsylvania | 6,589.50 | 9,159.50 | 22.00 | 65.00 | 26,254.79 | | |
| Twelfth Pennsylvania | 1,771.50 | 1,424.50 | 705.76 | 11.45 | 4,222.95 | | |
| Twenty-third Pennsylvania | 7,280.04 | 6,375.38 | 20.25 | 9.30 | 15,944.92 | | |
| Rhode Island | 1,334.50 | 1,479.80 | 11.00 | 23.00 | 3,049.35 | | |
| South Carolina | 1,684.05 | 1,656.90 | | 4.00 | 3,790.60 | | |
| South Dakota | 693.95 | 803.25 | | 1.00 | 1,613.00 | | |
| Tennessee | 2,967.07 | 3,701.05 | 5.00 | 31.00 | 9,778.22 | 32.00 | |
| First Texas | 5,655.22 | 7,145.05 | 5.00 | 664.90 | 24,586.42 | 424.50 | |
| Second Texas | 4,655.16 | 5,673.38 | 1.00 | 339.00 | 17,696.68 | | 518.24 |
| Utah | 636.50 | 1,003.90 | 9.00 | 4.00 | 1,749.60 | | |
| Vermont | 342.30 | 1,676.20 | 1.00 | 101.75 | 1,096.81 | | |
| Virginia | 2,200.73 | 3,593.20 | 4.00 | 437.65 | 7,894.48 | | |
| Washington | 3,072.19 | 3,805.08 | 3.00 | 15.00 | 10,534.17 | | 15.00 |
| West Virginia | 1,368.98 | 2,232.25 | 1.06 | 1.00 | 4,137.08 | | |
| Wisconsin | 3,612.45 | 4,379.50 | 1.00 | 57.00 | 9,201.34 | | |
| Wyoming | 342.31 | 324.50 | | 11.65 | 725.96 | | |
| Total | 169,842.33 | 231,222.78 | 1,160.47 | 4,363.12 | 801,413.78 | 828.86 | 5,554.90 |

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

| | | | | | | | |
|--------------|-----------|-----------|---------|----------|------------|---------|----------|
| Alaska | \$90.00 | \$82.00 | | | \$172.00 | | |
| California | 11,812.24 | 28,726.67 | \$59.00 | \$529.74 | 38,232.31 | \$50.00 | \$357.30 |
| Illinois | 9,699.92 | 13,678.87 | 16.50 | 125.83 | 63,671.32 | | 449.93 |
| Maryland | 3,369.38 | 5,380.64 | 24.12 | 6.25 | 10,071.72 | 24.00 | 20.00 |
| Missouri | 6,957.12 | 6,724.16 | 49.00 | 117.89 | 26,248.28 | | |
| New Jersey | 6,714.59 | 8,498.17 | 16.00 | 27.00 | 107,370.42 | 30.00 | 105.20 |
| New York | 16,201.63 | 30,763.39 | 68.69 | 376.40 | 156,645.07 | 226.35 | 709.17 |
| Ohio | 7,951.28 | 11,490.31 | 8.20 | 146.00 | 23,800.40 | 2.00 | 40.00 |
| Pennsylvania | 15,941.04 | 17,459.38 | 748.00 | 85.75 | 46,422.66 | | |
| Texas | 10,210.38 | 12,821.41 | 6.00 | 1,003.90 | 42,283.10 | 424.50 | 518.24 |
| Washington | 2,982.19 | 3,523.08 | 3.00 | 15.00 | 10,362.17 | | 15.00 |
| Puerto Rico | | | | | | | |

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1949, by collection districts, States, and Territories—Con.

| Districts | Marihuana—Continued | | | | | | Total marihuana taxes |
|-----------------------|-------------------------------------|--|--|-----------------------|-----------------------------|----------------------------|-----------------------|
| | Marihuana order forms, 2 cents each | Fines, penalties, etc., for marihuana tax violations | Special or occupational taxes | | | | |
| | | | Importers, manufacturers, and compounders, \$24 per year | Dealers, \$3 per year | Practitioners, \$1 per year | Laboratories, \$1 per year | |
| Alabama..... | | | | \$5.50 | \$2.00 | | \$7.50 |
| Arizona..... | | | | | 2.00 | | 55.25 |
| Arkansas..... | | \$1.00 | | 9.00 | | \$3.00 | 2.00 |
| First California..... | | 70.00 | | | 9.00 | | 88.00 |
| Sixth California..... | | | | 9.00 | 252.94 | | 411.30 |
| Colorado..... | | | | | 6.00 | 2.00 | 361.94 |
| Connecticut..... | | | | | 4.00 | | 8.00 |
| Delaware..... | | | | | | \$1.00 | 5.00 |
| Florida..... | | | | | 3.00 | | 8.00 |
| Georgia..... | | 200.00 | | | 5.00 | | 220.00 |
| Hawaii..... | | | | | | | |
| Idaho..... | | | \$24.00 | 285.25 | 22.00 | 2.00 | 860.30 |
| First Illinois..... | | 77.12 | | 9.00 | 6.00 | 1.00 | 47.00 |
| Eighth Illinois..... | | 31.00 | | 3.00 | 6.00 | 1.00 | 10.00 |
| Indiana..... | | | | | 10.00 | | 21.19 |
| Iowa..... | \$0.18 | | | | 1.00 | 2.00 | 1.00 |
| Kansas..... | | | | 18.00 | 8.05 | | 219.26 |
| Kentucky..... | | 2,000.00 | | | 1.00 | 78.21 | 3,595.44 |
| Louisiana..... | | | | | | | |
| Maine..... | | | | 10.00 | 15.00 | | 69.00 |
| Maryland..... | | | | 51.38 | 28.00 | 3.00 | 173.38 |
| Massachusetts..... | .02 | 150.00 | | 6.00 | 5.00 | 1.00 | 1,113.59 |
| Michigan..... | | | | 12.00 | 2.00 | | 14.00 |
| Minnesota..... | | 150.00 | | | | | 150.00 |
| Mississippi..... | | | | 205.75 | | | 206.75 |
| First Missouri..... | | | | 6.00 | 5.00 | | 11.00 |
| Sixth Missouri..... | | | | | | | |
| Montana..... | | | 24.00 | 9.00 | 80.00 | 1.00 | 83.36 |
| Nebraska..... | .36 | | | | | | |
| Nevada..... | | | | | | | |
| New Hampshire..... | | | | 6.00 | 11.00 | | 17.00 |
| First New Jersey..... | | | | 12.00 | 9.00 | | 156.20 |
| Fifth New Jersey..... | | 230.43 | | | | | 230.43 |
| New Mexico..... | | | | | | | |

| | | | | | | | | |
|--------------------------------|-----|----------|--------|----------|--------|-------|--------|-----------|
| First New York..... | | | 48.00 | 15.00 | 4.00 | 2.00 | 1.00 | 70.00 |
| Second New York..... | | | 24.00 | | | | | 135.00 |
| Third New York..... | | | | 24.00 | 10.00 | 1.00 | | 266.35 |
| Fourteenth New York..... | | | 25.00 | | 4.00 | 1.00 | | 397.28 |
| Twenty-first New York..... | | | | 3.00 | 4.00 | | | 7.00 |
| Twenty-eighth New York..... | | 50.00 | | 9.00 | 20.00 | | | 304.89 |
| North Carolina..... | | | | | | | | |
| North Dakota..... | | | | | | | | |
| First Ohio..... | | 250.00 | | 9.10 | 9.00 | 1.00 | | 309.10 |
| Tenth Ohio..... | | | | | 9.00 | | | 9.00 |
| Eleventh Ohio..... | | | | | 3.00 | | | 10.00 |
| Eighteenth Ohio..... | | | | 24.00 | 6.00 | | | 30.00 |
| Oklahoma..... | | 600.00 | | | | | | 915.80 |
| Oregon..... | | | | 9.00 | 3.00 | | | 112.00 |
| First Pennsylvania..... | | 27.04 | 24.00 | 18.00 | 19.00 | 4.00 | | 92.04 |
| Twelfth Pennsylvania..... | | | | 9.00 | 11.00 | | | 20.00 |
| Twenty-third Pennsylvania..... | | | | 3.00 | 1.00 | | | 4.00 |
| Rhode Island..... | | | | 6.00 | | | | 6.00 |
| South Carolina..... | | | | 3.00 | 3.00 | | | 6.00 |
| South Dakota..... | | | | | | | | |
| Tennessee..... | | 100.00 | | | 2.00 | | | 134.00 |
| First Texas..... | | | | 6.00 | 4.00 | | | 434.50 |
| Second Texas..... | | 250.00 | | | | | | 768.24 |
| Utah..... | | 150.00 | | | | | | 150.00 |
| Vermont..... | | | | | | | | |
| Virginia..... | | | | | 2.00 | | | 2.00 |
| Washington..... | | | | | 7.00 | | | 22.00 |
| West Virginia..... | | | | 3.00 | 1.00 | 1.00 | | 5.00 |
| Wisconsin..... | | | | 222.00 | 2.00 | | 542.00 | 786.00 |
| Wyoming..... | | | | 3.00 | 1.00 | | | 4.00 |
| Total..... | .56 | 4,336.59 | 169.00 | 1,022.98 | 572.99 | 23.00 | 627.21 | 13,131.09 |

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

| | | | | | | | | |
|-------------------|--|---------|---------|--------|--------|--------|--------|----------|
| Alaska..... | | | | | | | | |
| California..... | | \$71.00 | | \$9.00 | \$9.00 | \$3.00 | | \$499.30 |
| Illinois..... | | 108.12 | \$24.00 | 294.25 | 28.00 | 3.00 | | 907.30 |
| Maryland..... | | | | 10.00 | 15.00 | | | 69.00 |
| Missouri..... | | | | 211.75 | 5.00 | | \$1.00 | 217.75 |
| New Jersey..... | | | | 18.00 | 20.00 | | | 173.20 |
| New York..... | | 50.00 | 97.00 | 51.00 | 42.00 | 4.00 | 1.00 | 1,180.52 |
| Ohio..... | | 250.00 | | 33.10 | 32.00 | 1.00 | | 358.10 |
| Pennsylvania..... | | 27.04 | 24.00 | 30.00 | 31.00 | 4.00 | | 116.04 |
| Texas..... | | 250.00 | | 6.00 | 4.00 | | | 1,202.74 |
| Washington..... | | | | | 7.00 | | | 22.00 |
| Puerto Rico..... | | | | | | | | |

TABLE 2.—Comparative internal revenue collections, fiscal years 1948 and 1949, by collection districts, States, and Territories

| 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 | | |
|----------------------|--------------------------------|--|------------------|---------------------------------|--------------------------------------|------------------|---------------------------------|--------------------------------|------------------|---------------------------------|
| | | 1948 | 1949 | Percent of increase or decrease | 1948 | 1949 | Percent of increase or decrease | 1948 | 1949 | Percent of increase or decrease |
| | | Alabama | Birmingham | \$161,124,873.79 | \$132,989,488.00 | -17.6 | \$73,506,744.61 | \$80,272,493.29 | 9.2 | \$234,631,618.40 | $213,261,981.29 | -9.1 |
| Arizona | Phoenix | 59,176,124.72 | 54,253,593.13 | -8.3 | 12,762,694.87 | 15,334,589.31 | 20.2 | 71,938,819.59 | 69,588,182.44 | -3.3 |
| Arkansas | Little Rock | 75,800,839.73 | 66,458,900.18 | -12.3 | 28,376,934.21 | 32,181,432.39 | 13.4 | 104,176,873.94 | 98,640,332.57 | -5.3 |
| First California | San Francisco | 876,055,947.88 | 743,284,938.96 | -14.6 | 315,800,314.63 | 376,629,677.45 | 19.3 | 1,191,656,262.51 | 1,124,914,516.40 | -5.6 |
| Sixth California | Los Angeles | 1,005,839,461.13 | 865,578,559.47 | -13.9 | 224,118,083.51 | 259,320,577.91 | 15.7 | 1,229,975,544.64 | 1,124,897,137.38 | -8.6 |
| Colorado | Denver | 166,097,623.64 | 140,077,627.47 | -15.7 | 61,898,079.12 | 65,432,713.49 | 5.7 | 227,993,602.76 | 205,510,240.96 | -9.9 |
| Connecticut | Hartford | 386,927,416.87 | 330,092,077.76 | -14.7 | 142,615,344.57 | 161,446,120.33 | 13.2 | 629,542,761.44 | 491,538,198.08 | -7.2 |
| Delaware | Wilmington | 114,753,310.16 | 193,940,723.12 | -9.4 | 169,409,517.73 | 179,182,275.62 | 6.8 | 284,162,827.83 | 283,122,968.74 | -4.4 |
| Florida | Jacksonville | 241,076,469.19 | 194,788,025.66 | -19.2 | 70,296,474.15 | 79,940,056.97 | 9 | 311,371,943.34 | 265,728,052.63 | -14.7 |
| Georgia | Atlanta | 226,045,139.01 | 180,645,081.06 | -20.1 | 116,763,505.64 | 114,685,693.80 | -1.8 | 342,808,644.65 | 295,331,574.86 | -13.8 |
| Hawaii | Honolulu | 75,179,179.98 | 57,485,081.65 | -23.5 | 17,893,776.83 | 19,823,915.56 | 10.8 | 93,072,956.81 | 77,308,997.21 | -16.9 |
| Idaho | Boise | 55,610,079.24 | 47,072,423.52 | -15.2 | 14,603,517.98 | 19,273,690.54 | 32.0 | 70,113,597.22 | 66,346,714.32 | -5.4 |
| First Illinois | Chicago | 1,678,861,896.60 | 1,339,713,981.16 | -15.1 | 905,537,069.83 | 1,005,254,733.25 | 11.0 | 2,484,398,966.43 | 2,344,967,814.41 | -5.6 |
| Eighth Illinois | Springfield | 273,095,038.90 | 223,714,225.31 | -18.1 | 92,250,189.57 | 104,197,183.75 | 13.0 | 365,345,228.47 | 327,911,409.96 | -10.2 |
| Indiana | Indianapolis | 410,185,065.78 | 339,715,989.17 | -17.2 | 189,349,401.68 | 208,979,026.64 | 10.4 | 599,534,467.46 | 548,695,015.81 | -8.5 |
| Iowa | Des Moines | 291,575,742.27 | 230,573,024.08 | -20.9 | 75,662,295.66 | 81,721,512.73 | 8.0 | 367,238,037.93 | 312,294,536.81 | -15.0 |
| Kansas | Wichita | 211,065,050.34 | 190,206,072.08 | -9.9 | 75,662,295.66 | 80,988,027.96 | 4.4 | 288,612,307.16 | 271,194,100.64 | -6.0 |
| Kentucky | Louisville | 174,532,039.30 | 148,496,075.21 | -14.9 | 93,099,493.66 | 105,979,396.45 | 13.8 | 367,631,532.96 | 354,475,471.66 | -4.9 |
| Louisiana | New Orleans | 178,180,879.63 | 188,899,730.77 | -5.2 | 47,022,311.16 | 104,624,000.11 | 7.8 | 275,263,010.79 | 273,523,590.88 | -6 |
| Maine | Augusta | 68,953,097.61 | 56,794,734.51 | -17.6 | 92,911,999.19 | 41,196,637.22 | -4.0 | 111,865,096.80 | 97,991,361.73 | -12.4 |
| Maryland | Baltimore | 679,081,987.21 | 600,469,337.61 | -11.6 | 144,631,393.67 | 166,632,042.98 | 15.2 | 822,733,380.88 | 767,101,390.59 | -6.9 |
| Massachusetts | Boston | 786,026,983.48 | 634,842,959.33 | -19.2 | 314,758,713.01 | 349,051,926.96 | 10.9 | 1,100,785,696.49 | 983,894,886.29 | -10.6 |
| Michigan | Detroit | 1,015,692,241.48 | 919,605,355.73 | -9.5 | 561,039,893.64 | 630,474,691.33 | 4.8 | 1,576,732,135.12 | 1,760,080,047.06 | 11.0 |
| Minnesota | St. Paul | 363,911,947.65 | 317,795,324.52 | -12.7 | 182,922,462.61 | 196,810,391.90 | 7.6 | 546,834,410.26 | 614,605,708.42 | -5.9 |
| Mississippi | Jackson | 67,230,886.05 | 58,918,212.80 | -12.4 | 23,593,073.53 | 25,788,540.69 | 9.3 | 90,823,959.58 | 84,704,753.49 | -6.7 |
| First Missouri | St. Louis | 342,933,590.57 | 290,669,932.98 | -15.0 | 219,832,733.17 | 259,569,807.09 | 18.0 | 561,816,323.74 | 550,239,740.07 | -2.1 |
| Sixth Missouri | Kansas City | 183,631,157.33 | 153,178,554.43 | -16.5 | 100,040,854.33 | 106,465,125.22 | 6.4 | 283,572,011.66 | 296,643,679.65 | -6.4 |
| Montana | Helena | 58,690,421.64 | 62,069,027.03 | -11.3 | 15,946,540.36 | 16,398,547.80 | 2.8 | 74,636,962.00 | 68,458,574.83 | -8.3 |
| Nbraska | Omaha | 178,498,666.89 | 146,144,690.04 | -18.1 | 48,758,676.01 | 49,590,735.78 | 1.7 | 227,257,342.90 | 195,735,425.62 | -13.9 |
| Nevada | Reno | 29,894,243.37 | 26,176,990.50 | -12.4 | 5,939,838.01 | 5,894,582.94 | -6 | 35,824,081.38 | 32,070,573.44 | -10.5 |
| New Hampshire | Portsmouth | 51,505,061.90 | 40,835,634.10 | -20.7 | 21,430,279.55 | 17,558,118.91 | -18.1 | 72,935,341.45 | 58,393,753.01 | -19.9 |
| First New Jersey | Camden | 135,609,310.69 | 119,403,051.03 | -11.9 | 60,899,562.07 | 50,604,597.83 | -16.9 | 196,408,872.76 | 170,007,648.86 | -13.4 |
| Fifth New Jersey | Newark | 545,504,863.00 | 456,341,266.52 | -16.3 | 251,675,195.74 | 243,839,078.09 | -3.1 | 797,180,058.74 | 700,180,344.61 | -12.2 |
| New Mexico | Albuquerque | 41,928,415.66 | 39,960,106.41 | -4.7 | 6,405,712.84 | 7,481,793.16 | 16.8 | 48,334,128.50 | 47,441,989.57 | -1.8 |
| First New York | Brooklyn | 503,224,132.19 | 389,741,314.57 | -22.6 | 128,741,836.47 | 134,725,213.46 | 8.9 | 626,965,968.66 | 524,466,528.93 | -16.3 |
| Second New York | Customhouse | 1,094,597,417.13 | 925,096,452.96 | -16.6 | 522,971,393.03 | 1,041,391,755.91 | 12.8 | 2,017,568,810.16 | 1,968,488,208.86 | -2.6 |

| | | | | | | | | | | |
|---------------------------|------------------------|-------------------|-------------------|-------|-------------------|-------------------|-------|-------------------|-------------------|-------|
| Third New York | 110 E. 45th St., N. Y. | 1,486,102,016.64 | 1,240,141,893.77 | -16.4 | 1,081,013,146.47 | 1,012,395,467.39 | -6.3 | 2,547,115,163.01 | 2,262,537,361.16 | -11.6 |
| Fourteenth New York | Albany | 358,880,958.95 | 314,418,162.70 | -12.4 | 112,533,950.90 | 160,394,231.23 | 42.4 | 471,514,909.85 | 474,782,393.93 | .7 |
| Twenty-first New York | Syracuse | 147,938,678.76 | 120,201,230.08 | -18.7 | 72,471,394.28 | 74,110,690.61 | 2.3 | 220,410,072.99 | 194,311,976.69 | -11.8 |
| Twenty-eighth New York | Buffalo | 287,632,279.48 | 241,227,006.03 | -16.1 | 147,916,189.79 | 158,530,702.36 | 7.2 | 435,448,469.18 | 399,757,708.39 | -8.2 |
| North Carolina | Greensboro | 228,020,776.20 | 191,717,809.20 | -15.9 | 137,891,391.87 | 195,381,755.72 | 4.0 | 415,912,168.07 | 387,099,564.92 | -6.9 |
| North Dakota | Fargo | 57,451,994.10 | 47,660,982.35 | -17.2 | 6,556,371.63 | 185,320,332.14 | 25.8 | 64,068,365.73 | 55,811,632.74 | -12.8 |
| First Ohio | Cincinnati | 300,296,995.30 | 259,777,088.67 | -13.5 | 185,320,332.14 | 219,303,898.76 | 18.4 | 485,617,377.44 | 479,140,987.32 | -1.3 |
| Tenth Ohio | Toledo | 165,347,111.80 | 140,050,209.40 | -15.3 | 193,092,866.68 | 118,006,687.90 | -39.4 | 288,439,978.48 | 258,056,987.00 | -9.9 |
| Eleventh Ohio | Columbus | 135,728,926.95 | 120,777,818.81 | -11.0 | 68,996,269.11 | 65,267,899.99 | -5.4 | 194,695,186.06 | 186,045,716.80 | -4.4 |
| Eighth Ohio | Cleveland | 635,894,922.46 | 551,837,163.54 | -13.2 | 430,798,068.96 | 509,019,298.00 | 18.2 | 1,086,692,989.41 | 1,060,856,461.54 | -2.5 |
| Oklahoma | Oklahoma City | 180,830,660.01 | 178,577,959.22 | -1.2 | 61,546,648.68 | 140,591,954.53 | 53.6 | 272,376,308.69 | 219,159,913.75 | -17.2 |
| Oregon | Portland | 210,465,687.72 | 181,021,441.12 | -14.0 | 67,156,866.04 | 76,258,538.26 | 13.6 | 277,622,566.76 | 267,279,987.38 | -3.3 |
| First Pennsylvania | Philadelphia | 896,082,635.21 | 772,821,640.80 | -13.6 | 328,779,889.62 | 397,865,745.21 | 13.6 | 1,219,862,524.83 | 1,140,686,787.01 | -6.5 |
| Twelfth Pennsylvania | Scranton | 169,686,952.19 | 136,582,283.86 | -14.6 | 76,993,286.06 | 117,002,853.43 | 59.2 | 230,650,238.25 | 249,585,137.20 | 8.2 |
| Twenty-third Pennsylvania | Pittsburgh | 563,468,727.70 | 545,595,937.68 | -6.5 | 287,271,043.84 | 390,498,574.06 | 36.9 | 870,739,771.54 | 936,094,611.64 | 7.6 |
| Rhode Island | Providence | 123,302,956.24 | 102,478,113.41 | -16.9 | 78,750,797.42 | 79,806,817.65 | 1.3 | 203,063,753.66 | 182,281,931.06 | -10.2 |
| South Carolina | Columbia | 63,666,063.66 | 77,791,013.68 | -16.9 | 90,475,984.67 | 101,408,458.28 | 12.1 | 184,042,048.33 | 179,199,471.96 | -2.6 |
| South Dakota | Aberdeen | 60,543,031.69 | 46,435,792.25 | -23.3 | 7,494,367.87 | 9,367,068.58 | 25.0 | 68,037,399.46 | 55,802,868.83 | -18.9 |
| Tennessee | Nashville | 201,621,934.98 | 169,096,032.44 | -16.1 | 97,932,388.70 | 102,100,205.60 | 4.3 | 299,554,323.68 | 271,196,238.04 | -9.5 |
| First Texas | Austin | 395,154,027.31 | 393,679,089.77 | -4 | 170,590,349.09 | 239,231,220.53 | 40.2 | 565,750,376.40 | 632,810,310.30 | 11.9 |
| Second Texas | Dallas | 371,799,286.97 | 361,508,526.65 | -2.8 | 117,052,356.33 | 143,418,113.72 | 22.5 | 488,851,672.30 | 504,924,643.37 | 3.3 |
| Utah | Salt Lake City | 53,669,070.46 | 46,028,612.31 | -14.2 | 19,471,873.06 | 24,648,167.75 | 26.6 | 73,140,943.52 | 70,677,780.06 | -3.4 |
| Vermont | Burlington | 27,946,701.09 | 22,200,609.50 | -20.6 | 10,395,287.07 | 9,877,061.89 | -5.0 | 38,343,938.16 | 32,077,671.39 | -16.3 |
| Virginia | Richmond | 243,118,279.13 | 208,035,040.32 | -14.4 | 131,699,821.98 | 143,710,524.66 | 9.1 | 374,818,101.11 | 351,745,564.98 | -6.2 |
| Washington | Tacoma | 346,163,407.96 | 300,781,553.94 | -13.1 | 110,888,319.07 | 126,947,301.42 | 14.5 | 457,051,358.03 | 427,728,865.36 | -6.4 |
| West Virginia | Parkersburg | 133,493,170.56 | 118,326,946.03 | -11.4 | 67,709,630.76 | 65,384,179.71 | -3.4 | 201,202,801.32 | 203,511,126.74 | 1.1 |
| Wisconsin | Milwaukee | 393,227,553.35 | 345,539,268.10 | -13.2 | 212,326,943.11 | 242,836,035.92 | 14.4 | 610,554,496.46 | 588,375,304.02 | -3.6 |
| Wyoming | Cheyenne | 28,548,760.41 | 26,692,172.74 | -6.5 | 5,108,904.14 | 6,505,338.11 | 27.3 | 33,657,654.55 | 33,197,510.85 | -1.4 |
| Total | | 20,997,780,699.92 | 18,051,821,917.23 | -14.0 | 10,174,409,833.66 | 11,553,669,234.17 | 13.6 | 31,172,190,532.68 | 29,605,491,151.40 | -5.9 |

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

| | | | | | | | | | |
|------------|------------------|------------------|-------|----------------|------------------|------|------------------|------------------|------|
| Alaska | \$14,928,833.62 | \$14,206,488.40 | -4.8 | \$1,247,931.16 | \$1,473,655.05 | 18.2 | \$16,176,864.78 | \$15,690,143.45 | -3.1 |
| California | 1,881,895,409.01 | 1,513,961,398.42 | -14.2 | 635,980,255.36 | 739,806,817.65 | 17.8 | 2,421,813,807.76 | 2,249,811,653.78 | -7.1 |
| Illinois | 1,851,956,935.50 | 1,563,427,362.57 | -15.6 | 997,787,259.40 | 1,109,451,917.00 | 11.2 | 2,849,744,194.90 | 2,672,879,223.47 | -6.2 |
| Maryland* | 679,038,848.73 | 600,437,362.59 | -11.6 | 144,651,393.67 | 166,632,042.98 | 15.2 | 823,690,242.40 | 767,069,405.57 | -6.9 |
| Miss | | | | | | | | | |

TABLE 2.—Comparative internal revenue collections, fiscal years 1948 and 1949, by collection districts, States, and Territories—Continued

| Collection districts | Employment taxes (including carriers' taxes) | | | Miscellaneous internal revenue ¹ | | | Total internal revenue collections | | |
|----------------------------|--|-------------------------|---------------------------------------|---|-------------------------|---------------------------------------|------------------------------------|--------------------------|---------------------------------------|
| | 1948 | 1949 | Per- cent of in- crease or de- crease | 1948 | 1949 | Per- cent of in- crease or de- crease | 1948 | 1949 | Per- cent of in- crease or de- crease |
| Alabama..... | \$22,285,078.73 | \$22,965,903.36 | 3.1 | \$20,027,131.67 | \$23,263,637.39 | 16.2 | \$276,943,828.80 | \$250,491,422.04 | -6.3 |
| Arizona..... | 4,210,434.92 | 4,595,466.50 | 9.1 | 7,664,443.07 | 7,944,583.01 | 3.7 | 63,813,607.58 | 82,128,281.95 | -2.0 |
| Arkansas..... | 6,381,622.26 | 6,916,716.81 | 8.4 | 11,192,796.95 | 10,316,149.25 | -7.8 | 121,751,193.14 | 115,873,198.63 | -4.8 |
| First California..... | 90,939,892.07 | 92,384,370.46 | 1.6 | 300,038,717.19 | 328,279,457.05 | 9.4 | 1,582,834,871.77 | 1,545,379,343.91 | -2.4 |
| Sixth California..... | 73,546,649.16 | 76,786,189.35 | 4.4 | 217,340,061.74 | 208,647,875.07 | -4.0 | 1,820,844,255.53 | 1,410,331,201.80 | -7.3 |
| Colorado..... | 15,975,560.50 | 17,035,663.62 | 6.6 | 47,879,485.35 | 54,436,549.83 | 13.7 | 291,848,648.61 | 276,982,454.41 | -5.1 |
| Connecticut..... | 43,594,786.98 | 44,009,551.79 | 1.0 | 91,801,731.89 | 107,030,363.37 | 16.6 | 664,939,280.31 | 642,573,113.24 | -3.4 |
| Delaware..... | 10,627,343.02 | 10,495,369.25 | -1.2 | 13,550,791.97 | 12,500,067.33 | -7.4 | 308,240,982.22 | 306,168,436.32 | -0.7 |
| Florida..... | 20,034,243.92 | 20,880,700.29 | 4.2 | 61,949,632.60 | 55,949,461.35 | -9.7 | 393,355,704.07 | 342,558,244.17 | -12.9 |
| Georgia..... | 25,925,969.01 | 27,545,978.07 | 6.2 | 70,299,386.24 | 80,654,603.35 | 14.7 | 439,033,999.90 | 403,632,156.28 | -8.1 |
| Hawaii..... | 4,599,489.31 | 4,456,933.58 | -3.1 | 10,505,440.54 | 9,437,280.53 | -10.2 | 108,177,886.66 | 76,405,511.32 | -16.7 |
| Idaho..... | 4,106,126.60 | 4,622,955.73 | 12.6 | 5,649,211.70 | 5,436,845.19 | -3.8 | 79,868,935.52 | 76,405,511.32 | -4.3 |
| First Illinois..... | 226,152,075.00 | 231,707,943.60 | 2.5 | 444,876,208.56 | 411,982,028.32 | -7.4 | 3,155,226,249.99 | 2,988,657,784.33 | -5.3 |
| Eighth Illinois..... | 18,256,413.57 | 19,503,131.98 | 6.8 | 246,985,478.82 | 233,709,897.77 | -5.4 | 630,689,120.86 | 581,184,438.81 | -7.8 |
| Indiana..... | 35,996,511.67 | 38,141,573.50 | 6.0 | 378,990,139.90 | 363,711,433.62 | -3.4 | 1,011,921,119.03 | 950,548,022.93 | -6.1 |
| Iowa..... | 17,094,299.70 | 18,422,360.72 | 7.8 | 62,467,624.14 | 77,230,107.28 | 23.6 | 446,799,961.77 | 407,847,604.79 | -8.7 |
| Kansas..... | 28,716,473.54 | 30,072,354.84 | 4.7 | 82,766,866.84 | 100,601,500.75 | 21.3 | 408,084,637.24 | 391,267,955.03 | -1.0 |
| Louisiana..... | 26,643,920.94 | 27,607,027.44 | 3.6 | 486,254,817.21 | 530,207,393.36 | 9.0 | 354,530,271.11 | 312,289,492.16 | -11.6 |
| Maine..... | 9,402,857.27 | 9,806,111.93 | 4.3 | 9,479,237.88 | 9,743,747.25 | 2.8 | 190,747,191.96 | 117,542,806.58 | -40.8 |
| Maryland..... | 73,244,458.30 | 74,996,918.10 | 2.4 | 251,337,067.40 | 228,288,806.96 | -9.2 | 1,148,315,806.58 | 1,070,387,105.65 | -6.8 |
| Massachusetts..... | 77,823,415.63 | 79,732,727.40 | 2.5 | 168,474,980.43 | 168,375,140.38 | -0.1 | 1,347,084,092.55 | 1,232,002,764.07 | -8.9 |
| Michigan..... | 119,554,000.43 | 125,962,005.09 | 5.4 | 555,994,416.05 | 688,480,116.67 | 23.8 | 2,262,280,651.65 | 2,564,512,168.82 | 13.9 |
| Minnesota..... | 55,786,908.87 | 59,219,761.12 | 6.2 | 103,638,040.23 | 95,190,033.38 | -8.2 | 705,239,359.86 | 669,015,500.92 | -5.3 |
| Mississippi..... | 6,203,211.44 | 6,931,694.92 | 11.7 | 9,310,959.93 | 9,095,840.24 | -2.3 | 106,838,130.95 | 100,732,288.65 | -5.6 |
| First Missouri..... | 60,194,847.79 | 62,621,031.27 | 4.0 | 148,162,375.08 | 162,002,865.00 | 9.3 | 770,273,546.61 | 774,863,636.34 | 0.6 |
| Sixth Missouri..... | 18,445,311.72 | 19,760,036.88 | 7.2 | 42,702,593.35 | 40,930,761.99 | -4.1 | 344,719,956.73 | 320,840,477.62 | -7.1 |
| Montana..... | 3,193,125.54 | 3,605,447.72 | 12.9 | 7,364,169.11 | 6,849,750.37 | -6.9 | 85,184,256.65 | 78,913,772.83 | -7.4 |
| Nebraska..... | 27,880,667.84 | 28,818,592.03 | 2.6 | 68,310,427.95 | 61,894,598.98 | -10.4 | 328,448,438.69 | 276,248,616.83 | -14.6 |
| Nevada..... | 1,681,204.62 | 1,611,629.51 | -4.2 | 4,433,300.36 | 4,441,134.39 | 0.2 | 41,838,676.26 | 38,123,337.94 | -8.3 |
| New Hampshire..... | 5,500,282.48 | 6,431,998.16 | 16.3 | 7,608,335.69 | 7,684,528.82 | 0.9 | 85,443,959.62 | 71,510,279.99 | -16.3 |
| First New Jersey..... | 11,557,749.51 | 12,409,171.48 | 6.4 | 35,171,723.37 | 39,109,262.45 | 11.5 | 323,238,346.14 | 211,430,082.79 | -33.8 |
| Fifth New Jersey..... | 62,118,737.62 | 55,300,766.31 | -9.1 | 179,686,519.68 | 184,148,904.60 | 2.5 | 1,028,985,316.04 | 939,630,016.62 | -8.7 |
| New Mexico..... | 2,621,829.31 | 3,034,427.36 | 15.7 | 4,364,182.22 | 4,902,280.35 | 12.3 | 55,320,140.03 | 55,378,587.27 | 0.1 |
| First New York..... | 38,409,709.39 | 41,022,732.16 | 6.8 | 128,025,502.47 | 102,116,137.45 | -20.2 | 793,401,180.52 | 667,605,396.60 | -15.9 |
| Second New York..... | 103,168,102.49 | 102,977,568.73 | -0.2 | 382,410,281.77 | 401,838,948.47 | 5.1 | 2,503,147,194.42 | 2,471,304,716.06 | -1.3 |
| Third New York..... | 214,944,464.13 | 219,302,777.62 | 2.0 | 431,445,038.21 | 434,012,784.45 | 0.9 | 3,243,504,665.35 | 2,906,862,903.23 | -10.4 |
| Fourteenth New York..... | 36,884,477.91 | 39,764,180.48 | 7.8 | 96,018,631.68 | 101,249,103.30 | 5.4 | 604,418,019.44 | 615,795,677.91 | 1.9 |
| Twenty-first New York..... | 15,857,880.81 | 16,956,425.26 | 6.9 | 34,973,582.91 | 37,924,207.01 | 8.4 | 271,241,616.71 | 248,191,608.96 | -8.5 |
| Total..... | 2,381,342,352.76 | 2,476,112,761.56 | 4.0 | 8,311,009,409.96 | 8,381,621,105.65 | .8 | 41,864,542,296.40 | 40,463,125,018.61 | -3.3 |

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

| | | | | | | | | | |
|-------------------|----------------|----------------|-------|------------------|------------------|------|------------------|------------------|-------|
| Alaska..... | \$941,623.10 | \$827,668.10 | -12.1 | \$1,773,657.25 | \$1,718,392.13 | -3.1 | \$18,891,145.13 | \$18,226,201.68 | -3.5 |
| California..... | 164,486,541.22 | 169,170,559.81 | 2.8 | 517,378,778.93 | 536,927,332.12 | 3.8 | 3,103,679,127.30 | 2,955,909,546.71 | -4.8 |
| Illinois..... | 244,410,488.57 | 251,211,075.58 | 2.8 | 691,660,687.38 | 645,751,924.09 | -6.6 | 3,736,815,370.85 | 3,669,842,223.14 | -1.8 |
| Maryland..... | 73,244,458.30 | 74,994,782.40 | 2.4 | 249,294,949.06 | 226,063,138.73 | -9.3 | 1,146,229,649.76 | 1,068,127,326.70 | -6.7 |
| Missouri..... | 78,640,199.61 | 82,387,067.15 | 4.8 | 190,864,968.43 | 202,033,626.99 | 6.3 | 1,114,993,603.34 | 1,095,204,113.86 | -1.8 |
| New Jersey..... | 63,776,437.13 | 67,703,937.79 | 6.2 | 214,858,243.55 | 213,168,167.05 | -0.8 | 1,272,222,662.18 | 1,151,060,098.31 | -9.6 |
| New York..... | 437,686,922.03 | 448,137,068.64 | 2.4 | 1,218,803,400.60 | 1,166,739,317.02 | -4.9 | 7,076,513,716.48 | 7,427,220,562.72 | 6.9 |
| Ohio..... | 161,823,191.58 | 163,883,522.95 | 1.3 | 488,438,376.45 | 473,308,625.12 | -2.9 | 2,665,707,099.42 | 2,626,292,210.73 | -1.5 |
| Pennsylvania..... | 242,571,054.82 | 252,909,778.60 | 3.9 | 658,955,809.45 | 635,055,734.39 | -3.6 | 3,222,789,298.89 | 3,213,432,048.93 | -0.3 |
| Texas..... | 73,068,128.69 | 81,208,982.17 | 11.1 | 157,452,867.73 | 162,221,629.66 | 3.0 | 1,285,123,045.12 | 1,381,165,565.49 | 7.5 |
| Washington..... | 24,847,428.30 | 26,354,873.05 | 6.1 | 48,511,961.69 | 50,400,309.96 | 3.9 | 614,234,883.24 | 488,803,694.91 | -20.9 |
| Puerto Rico..... | | 2,136.70 | 100.0 | 2,043,018.34 | 2,225,668.28 | 8.9 | 2,086,156.82 | 2,859,778.95 | 38.3 |

* Separate collections for the District of Columbia are no longer available.

¹ Includes amounts covered into the Treasury from documentary stamp sales by postmasters as well as excise tax collections on imported distilled spirits and wines by collectors of customs.

Note.—Internal revenue collection districts follow State boundaries, except that the Maryland district includes the District of Columbia, and Puerto Rico for certain 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 3.—Summary of internal revenue collections,¹ year ended June 30, 1949, by States and Territories ²

| States and Territories | Population as of July 1, 1948 (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..... | 2,901,000 | 1.99 | \$213,261,981.20 | 0.72 | \$22,965,908.36 | 0.93 | \$23,263,537.39 | 0.28 | \$259,491,422.04 | 0.64 |
| Alaska..... | | | 15,680,143.45 | .05 | 827,668.10 | .03 | 1,718,392.13 | .02 | 18,226,201.68 | .05 |
| Arizona..... | 704,000 | .48 | 69,688,182.44 | .24 | 4,595,466.50 | .19 | 7,944,583.01 | .09 | 82,128,281.95 | .20 |
| Arkansas..... | 1,987,000 | 1.33 | 98,640,332.57 | .33 | 6,916,716.81 | .28 | 10,316,149.25 | .12 | 115,873,198.63 | .29 |
| California..... | 10,354,000 | 7.99 | 2,249,811,653.78 | 7.60 | 169,170,559.81 | 6.83 | 536,927,332.12 | 6.41 | 2,955,909,545.71 | 7.31 |
| Colorado..... | 1,199,000 | .82 | 205,510,240.96 | .69 | 17,035,663.62 | .69 | 54,436,549.83 | .65 | 276,982,454.41 | .68 |
| Connecticut..... | 1,989,000 | 1.38 | 491,538,198.08 | 1.66 | 44,009,551.79 | 1.78 | 107,030,363.37 | 1.28 | 642,578,113.24 | 1.69 |
| Delaware..... | 300,000 | .21 | 283,122,998.74 | .96 | 10,495,369.25 | .42 | 12,500,067.33 | .15 | 306,168,435.32 | .76 |
| Florida..... | 2,430,000 | 1.66 | 265,728,082.63 | .90 | 20,880,700.29 | .84 | 55,949,461.35 | .67 | 342,558,244.17 | .85 |
| Georgia..... | 3,167,000 | 2.17 | 295,331,674.86 | 1.00 | 27,546,978.07 | 1.11 | 80,654,603.36 | .96 | 403,532,156.28 | 1.00 |
| Hawaii..... | | | 77,308,997.21 | .26 | 4,456,933.58 | .18 | 9,437,280.53 | .11 | 91,203,211.32 | .28 |
| Idaho..... | 586,000 | .40 | 66,346,114.32 | .22 | 4,622,955.73 | .19 | 5,436,845.19 | .06 | 76,405,915.24 | .19 |
| Illinois..... | 8,348,000 | 5.71 | 2,672,879,223.47 | 9.03 | 251,211,075.58 | 10.15 | 645,751,924.09 | 7.70 | 3,569,842,223.14 | 8.82 |
| Indiana..... | 3,917,000 | 2.63 | 548,695,015.81 | 1.85 | 38,141,573.50 | 1.54 | 363,711,433.62 | 4.34 | 950,548,022.93 | 2.35 |
| Iowa..... | 2,512,000 | 1.79 | 312,294,536.81 | 1.05 | 18,422,960.70 | .74 | 77,230,107.28 | .92 | 407,947,504.79 | 1.01 |
| Kansas..... | 1,895,000 | 1.30 | 271,194,109.04 | .92 | 30,072,354.84 | 1.21 | 100,601,500.75 | 1.20 | 401,867,955.63 | .99 |
| Kentucky..... | 2,856,000 | 1.95 | 254,475,471.66 | .86 | 27,607,027.44 | 1.11 | 530,207,393.36 | 6.33 | 812,289,892.46 | 2.01 |
| Louisiana..... | 2,591,000 | 1.77 | 273,523,530.88 | .92 | 18,317,178.50 | .74 | 65,522,784.78 | .78 | 357,363,494.16 | .88 |
| Maine..... | 886,000 | .61 | 97,991,361.73 | .33 | 9,808,111.93 | .40 | 9,743,747.25 | .12 | 117,543,220.91 | .29 |
| Maryland..... | 3,018,000 | 2.07 | 767,069,405.57 | 2.59 | 74,994,782.40 | 3.03 | 226,063,138.73 | 2.70 | 1,068,127,226.70 | 2.64 |
| Massachusetts..... | 4,638,000 | 3.17 | 983,894,886.29 | 3.32 | 79,732,727.40 | 3.22 | 168,375,140.38 | 2.01 | 1,232,002,754.07 | 3.04 |
| Michigan..... | 6,216,000 | 4.25 | 1,750,080,047.05 | 5.91 | 125,952,005.09 | 5.09 | 688,480,116.67 | 8.21 | 2,564,512,168.82 | 6.34 |
| Minnesota..... | 2,934,000 | 2.01 | 514,605,706.42 | 1.74 | 59,219,761.12 | 2.39 | 95,190,033.38 | 1.14 | 669,015,500.92 | 1.65 |
| Mississippi..... | 2,114,000 | 1.45 | 84,704,753.49 | .29 | 5,931,694.92 | .28 | 9,095,840.24 | .11 | 109,732,288.65 | .25 |
| Missouri..... | 3,892,000 | 2.66 | 899,883,419.72 | 2.74 | 82,387,067.15 | 3.33 | 202,933,626.99 | 2.42 | 1,095,204,113.86 | 2.71 |
| Montana..... | 511,000 | .35 | 68,458,574.83 | .23 | 3,605,447.72 | .15 | 6,849,750.37 | .08 | 78,913,772.92 | .20 |
| Nebaska..... | 1,283,000 | .88 | 195,735,425.82 | .66 | 28,618,592.03 | 1.15 | 51,894,598.98 | .62 | 276,248,516.88 | .68 |
| Nevada..... | 164,000 | .11 | 32,070,573.54 | .11 | 1,611,629.51 | .06 | 4,441,134.89 | .05 | 38,123,337.94 | .09 |
| New Hampshire..... | 523,000 | .36 | 58,383,753.01 | .20 | 5,431,998.16 | .22 | 7,684,528.82 | .09 | 71,510,279.99 | .18 |
| New Jersey..... | 4,768,000 | 3.26 | 870,187,993.47 | 2.94 | 67,703,937.79 | 2.73 | 213,168,167.05 | 2.54 | 1,151,060,098.31 | 2.84 |
| New Mexico..... | 671,000 | .38 | 47,441,899.57 | .16 | 3,034,427.35 | .12 | 4,902,259.35 | .06 | 55,378,586.27 | .14 |
| New York..... | 14,281,000 | 9.74 | 5,812,344,177.06 | 19.53 | 448,137,068.64 | 18.10 | 1,166,739,317.02 | 13.98 | 7,427,220,562.72 | 18.36 |
| North Carolina..... | 3,798,000 | 2.60 | 387,099,564.92 | 1.31 | 36,578,768.83 | 1.48 | 742,990,684.03 | 8.86 | 1,166,669,017.78 | 2.88 |
| North Dakota..... | 582,000 | .40 | 55,811,632.74 | .19 | 2,199,423.64 | .09 | 3,683,061.56 | .04 | 61,694,117.84 | .15 |
| Ohio..... | 7,842,000 | 5.37 | 1,984,109,062.68 | 6.70 | 163,883,522.95 | 6.62 | 478,308,625.12 | 5.71 | 2,626,292,210.73 | 6.49 |
| Oklahoma..... | 2,295,000 | 1.57 | 319,159,913.75 | 1.68 | 18,150,050.99 | .73 | 81,440,690.20 | .97 | 418,750,654.94 | 1.03 |
| Oregon..... | 1,639,000 | 1.12 | 257,279,987.38 | .87 | 18,519,374.03 | .75 | 28,019,534.14 | .27 | 298,818,895.55 | .74 |
| Pennsylvania..... | 10,478,000 | 7.17 | 2,326,366,535.94 | 7.86 | 252,069,778.80 | 10.18 | 635,055,734.39 | 7.58 | 3,213,432,048.93 | 7.94 |
| Rhode Island..... | 745,000 | .51 | 182,281,981.08 | .61 | 12,106,909.40 | .49 | 20,446,363.87 | .24 | 214,835,254.33 | .53 |
| South Carolina..... | 1,982,000 | 1.36 | 179,199,471.96 | .60 | 12,287,957.19 | .60 | 13,526,968.30 | .16 | 205,014,397.45 | .51 |
| South Dakota..... | 511,000 | .42 | 55,802,858.83 | .19 | 2,433,957.46 | .10 | 5,910,991.19 | .07 | 64,147,537.48 | .16 |
| Tennessee..... | 3,179,000 | 2.17 | 271,196,238.04 | .92 | 24,529,453.06 | .99 | 37,500,759.95 | .45 | 333,226,451.05 | .82 |
| Texas..... | 7,871,000 | 5.04 | 1,137,734,953.67 | 3.84 | 81,208,982.17 | 3.28 | 162,221,629.65 | 1.94 | 1,381,165,665.49 | 3.41 |
| Utah..... | 570,000 | .46 | 32,077,671.39 | .24 | 6,000,460.54 | .24 | 14,057,577.90 | .17 | 90,735,818.50 | .22 |
| Vermont..... | 363,000 | .25 | 70,677,780.06 | .11 | 4,103,477.35 | .17 | 4,546,288.96 | .05 | 40,727,407.70 | .10 |
| Virginia..... | 3,051,000 | 2.09 | 351,745,564.98 | 1.19 | 41,637,006.09 | 1.68 | 376,903,203.53 | 4.50 | 770,285,774.60 | 1.90 |
| Washington..... | 2,463,000 | 1.69 | 412,048,711.91 | 1.39 | 26,354,873.05 | 1.06 | 50,400,309.95 | .60 | 488,803,894.91 | 1.21 |
| West Virginia..... | 1,911,000 | 1.31 | 203,511,125.74 | .69 | 16,327,820.94 | .66 | 22,841,571.07 | .27 | 242,680,517.75 | .60 |
| Wisconsin..... | 3,300,000 | 2.26 | 588,375,304.92 | 1.99 | 41,530,173.06 | 1.68 | 158,329,843.55 | 1.89 | 788,235,320.63 | 1.95 |
| Wyoming..... | 285,000 | .19 | 33,197,610.85 | .11 | 1,784,119.93 | .07 | 3,859,921.21 | .05 | 38,841,551.99 | .10 |
| Puerto Rico..... | | | 31,975.02 | | 2,135.70 | | 2,225,668.23 | .03 | 2,259,778.95 | .05 |
| Total..... | 146,113,000 | 100.09 | 29,605,491,151.40 | 100.09 | 2,476,112,761.56 | 109.00 | 8,381,521,105.65 | 100.09 | 40,463,125,018.61 | 109.00 |

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 of 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 \$6,873.27.

⁵ Includes collections for credit to trust funds as follows:

Tax on Puerto Rico manufactured products (Act of Mar. 2, 1917).....

Tax on Guam coconut oil (sec. 561, Revenue Act of 1941).....

Tax on American Samoa coconut oil (sec. 561, Revenue Act of 1941)..... \$5,785.32

Total internal revenue collections reported for credit to trust funds..... \$5,785.32

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1949, by sources

| Sources of revenue | 1948 | | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | July | August | September | October | November | December |
| Income and profits taxes: | | | | | | |
| Individual: | | | | | | |
| Withheld by employers | \$849,163,806.65 | \$1,543,275,452.74 | \$133,360,049.34 | \$808,335,163.16 | \$1,563,917,265.82 | \$34,475,482.10 |
| Other | 228,295,067.77 | 101,209,301.04 | 1,015,988,238.64 | 156,862,727.28 | 85,034,235.11 | 342,533,701.97 |
| Total individual income taxes | 1,077,458,874.42 | 1,644,484,753.78 | 1,149,228,287.98 | 965,197,890.44 | 1,648,951,500.93 | 377,009,184.07 |
| Corporation: | | | | | | |
| Income taxes | 432,318,213.14 | 283,096,690.76 | 1,945,542,157.92 | 447,589,259.38 | 263,424,088.96 | 1,959,632,400.42 |
| Excess profits taxes: | | | | | | |
| Declared value (repealed) | 965,877.28 | 1,914,421.28 | 891,703.12 | 1,452,058.19 | 1,861,008.81 | 1,306,431.51 |
| Revenue Act of 1940 (repealed) | 16,650,278.39 | 12,980,589.98 | 18,810,968.28 | 15,686,174.69 | 14,578,292.64 | 16,481,349.38 |
| Army and Navy contracts | | 7,786.12 | 2,178.31 | 21,937.37 | | |
| Total corporation income and profits taxes | 449,934,368.81 | 297,999,488.14 | 1,966,247,007.63 | 464,749,429.63 | 279,863,390.41 | 1,977,420,181.31 |
| Total income and profits taxes | 1,527,398,243.23 | 1,942,484,241.92 | 3,115,475,295.61 | 1,429,947,320.07 | 1,928,814,891.34 | 2,354,429,365.38 |
| Employment taxes: | | | | | | |
| Other than carriers (Federal Insurance Contributions Act) | 124,890,682.03 | 321,610,481.94 | 6,672,066.11 | 121,266,848.53 | 296,966,459.42 | 4,570,299.32 |
| Employers of 8 or more (Federal Unemployment Tax Act) | 2,836,832.43 | 11,850,076.10 | 549,709.79 | 2,785,614.17 | 11,739,260.53 | 1,628,237.71 |
| Carriers' taxes (Railroad Retirement Tax Act) | 2,745,503.30 | 60,692,285.31 | 76,513,390.49 | 3,288,960.98 | 56,924,326.14 | 82,473,938.23 |
| Total employment taxes | 180,473,017.76 | 394,152,843.35 | 83,735,166.39 | 127,341,423.68 | 365,630,046.09 | 88,672,476.26 |
| Miscellaneous internal revenues: | | | | | | |
| Capital stock tax (repealed) | 2,175,872.40 | 7,098.74 | 9,699.74 | 549,975.93 | 17,406.84 | 2,779,540.32 |
| Estate tax | 94,013,516.98 | 54,338,323.29 | 58,492,266.08 | 69,352,273.29 | 56,613,555.61 | 64,177,540.92 |
| Gift tax | 537,562.87 | 1,325,891.95 | 484,913.39 | 1,023,804.57 | 1,070,102.93 | 821,067.91 |
| Alcohol taxes: | | | | | | |
| Distilled spirits (imported, excise) | 8,489,653.96 | 8,058,139.42 | 10,340,104.80 | 12,236,313.86 | 13,947,810.40 | 14,122,096.24 |
| Distilled spirits (domestic, excise) | 84,919,707.68 | 100,006,671.62 | 115,365,785.06 | 142,688,823.36 | 156,210,469.51 | 97,688,948.11 |
| Distilled spirits rectification tax | 2,086,422.91 | 3,055,389.07 | 3,268,219.06 | 3,974,288.97 | 4,347,642.05 | 2,548,443.62 |
| Wines, cordials, etc. (imported, excise) | 104,267.47 | 190,189.42 | 207,502.90 | 50,347.55 | 463,048.87 | 398,489.86 |
| Wines, cordials, etc. (domestic, excise) | 3,876,005.13 | 4,533,930.49 | 5,622,024.31 | 6,107,863.04 | 6,540,544.70 | 6,952,983.75 |
| Rectifiers; liquor dealers; manufacturers of stills (special taxes) | 3,965,812.84 | 1,584,767.37 | 409,623.37 | 197,016.12 | 155,824.55 | 139,561.07 |
| Stamps for distilled spirits intended for export | 147.20 | 93.20 | 175.20 | 333.60 | 352.65 | 719.70 |
| Case stamps for distilled spirits bottled in bond | 13,478.04 | 39,610.82 | 43,288.58 | 42,181.26 | 56,738.34 | 13,599.84 |
| Container stamps | 736,167.92 | 918,889.35 | 1,146,444.48 | 1,377,678.61 | 1,454,795.06 | 837,914.63 |
| Floor taxes | 1,296.49 | 7,248.85 | 715.75 | 388.56 | 2,360.63 | 1,009.82 |
| Fermented malt liquors | 71,354,768.75 | 67,032,333.24 | 65,532,197.34 | 50,588,294.13 | 53,030,903.51 | 58,181,196.64 |
| Brewers; dealers in malt liquors (special taxes) | 1,909,559.01 | 659,483.25 | 157,687.60 | 105,113.16 | 84,681.66 | 73,492.56 |
| Total alcohol taxes | 177,457,277.40 | 186,083,146.10 | 203,293,739.45 | 217,368,642.82 | 238,295,312.13 | 174,958,454.64 |

| | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Tobacco taxes: | | | | | | |
| Cigars (large) | 3,511,205.31 | 4,120,612.50 | 4,437,469.99 | 4,292,652.97 | 4,506,646.42 | 3,459,080.40 |
| Cigars (small) | 3,202.50 | 4,819.07 | 5,736.24 | 6,487.55 | 5,602.50 | 4,695.00 |
| Cigarettes (large) | 327.35 | 585.48 | 631.52 | 750.12 | 370.76 | 643.86 |
| Cigarettes (small) | 96,322,775.32 | 119,253,221.55 | 104,497,861.64 | 109,574,341.96 | 102,408,358.45 | 86,363,312.66 |
| Snuff | 538,329.35 | 580,188.03 | 669,308.86 | 632,082.62 | 575,667.01 | 617,563.98 |
| Tobacco (chewing and smoking) | 2,680,087.14 | 3,236,693.74 | 3,499,116.55 | 3,654,767.17 | 2,939,427.95 | 2,351,229.89 |
| Cigarette papers and tubes | 85,523.82 | 81,193.84 | 86,395.42 | 43,085.45 | 51,595.19 | 72,051.84 |
| Leaf dealer penalties, etc. | | 15.67 | 32.61 | 131.68 | 85.00 | 1.00 |
| Cigarette and cigar floor taxes | 10.00 | 55.00 | 63.26 | 121.41 | 88.27 | 173.90 |
| Total tobacco taxes | 103,141,560.79 | 127,257,384.88 | 113,190,605.49 | 118,304,420.94 | 116,488,161.55 | 92,868,752.37 |
| Stamp taxes: | | | | | | |
| Bonds, issues of capital stock, deeds of conveyance, etc. | 4,540,010.01 | 4,106,278.49 | 3,671,790.22 | 3,940,284.86 | 4,031,723.61 | 4,267,470.86 |
| Transfers of capital stock and similar interest sales | 2,021,890.75 | 1,600,609.47 | 1,169,299.14 | 1,231,819.53 | 1,463,984.20 | 1,771,031.59 |
| Playing cards | 818,569.48 | 660,674.95 | 656,007.16 | 763,763.65 | 747,632.89 | 738,227.49 |
| Silver bullion sales or transfers | 14,897.12 | 22,037.89 | 33,529.63 | 63,761.64 | 40,366.38 | 15,772.98 |
| Total stamp taxes | 6,890,357.36 | 6,389,600.80 | 5,430,686.09 | 5,989,629.58 | 6,283,690.48 | 6,792,502.92 |
| Manufacturers' excise taxes: | | | | | | |
| Lubricating oils | 5,599,745.89 | 6,401,967.77 | 8,475,581.17 | 6,289,819.45 | 6,361,249.34 | 8,843,156.56 |
| Gasoline | 40,715,763.56 | 42,972,349.96 | 45,807,268.99 | 45,803,408.24 | 42,516,033.47 | 53,869,965.69 |
| Tires and tubes | 15,667,649.06 | 11,702,435.58 | 15,673,186.07 | 15,040,986.88 | 13,045,380.43 | 12,965,492.89 |
| Other automobiles and motorcycles | 12,222,774.08 | 12,288,740.06 | 19,612,290.74 | 6,453,100.62 | 17,219,883.98 | 15,130,677.95 |
| Parts and accessories for automobiles | 14,417,434.38 | 19,032,717.11 | 21,568,865.94 | 26,928,363.08 | 20,661,823.04 | 31,376,904.07 |
| Electrical energy | 9,528,807.89 | 12,718,149.10 | 10,699,179.39 | 12,244,534.63 | 18,116,965.19 | 13,447,601.41 |
| Electric, gas, and oil appliances | 5,556,856.52 | 6,032,714.32 | 5,985,347.62 | 5,909,040.85 | 6,357,541.70 | 7,666,460.14 |
| Electric light bulbs and tubes | 8,820,211.93 | 6,567,849.64 | 7,030,875.44 | 7,368,927.71 | 7,713,255.85 | 9,301,013.26 |
| Radio sets, phonographs, components, etc. | 771,653.25 | 1,995,720.80 | 2,244,318.01 | 2,265,005.77 | 2,365,571.24 | 2,797,886.34 |
| Phonograph records | 4,060,785.34 | 3,927,009.08 | 4,244,245.04 | 4,015,645.92 | 4,890,603.93 | 5,633,973.10 |
| Musical instruments | 395,829.60 | 272,931.21 | 495,652.64 | 493,656.44 | 675,476.07 | 612,989.48 |
| Mechanical refrigerators, air-conditioners, etc. | 579,975.46 | 579,188.24 | 575,197.63 | 679,940.94 | 829,564.54 | 936,337.80 |
| Matches | 8,245,757.42 | 5,499,771.11 | 7,089,265.63 | 4,881,012.41 | 7,182,768.72 | 6,575,370.66 |
| Business and store machines | 376,669.41 | 553,428.53 | 595,947.29 | 858,727.35 | 748,283.09 | 879,786.62 |
| Luggage-manufacturers' excise (suspended Apr. 1, 1944) | 2,883,099.70 | 2,668,747.37 | 2,141,704.89 | 2,542,180.07 | 2,468,245.04 | 5,240,598.40 |
| Photographic apparatus | | | 96.40 | 4.00 | | |
| Sporting goods | 4,021,346.33 | 3,818,150.56 | 3,894,586.45 | 3,692,094.19 | 3,932,866.27 | 4,306,602.61 |
| Firearms, shells, and cartridges | 3,192,073.12 | 1,733,341.17 | 1,667,247.37 | 1,603,000.67 | 1,179,449.92 | 1,353,691.45 |
| Pistols and revolvers | 1,680,242.28 | 602,879.36 | 1,431,358.57 | 671,478.90 | 1,325,984.35 | 1,106,578.05 |
| Total manufacturers' excise taxes | 138,294,933.82 | 141,556,880.16 | 158,721,141.62 | 147,811,536.34 | 149,577,706.69 | 180,137,761.71 |
| Retailers' excise taxes: | | | | | | |
| Furs | 2,139,846.42 | 1,928,574.67 | 3,193,727.28 | 4,712,344.94 | 6,131,474.43 | 9,875,698.34 |
| Jewelry | 16,661,399.84 | 16,070,823.53 | 17,278,014.41 | 13,201,975.54 | 15,184,066.54 | 19,245,659.64 |
| Luggage | 6,685,331.99 | 6,604,997.93 | 5,593,622.75 | 5,629,989.07 | 6,653,483.16 | 7,412,970.20 |
| Toilet preparations | 7,332,070.70 | 7,506,518.49 | 6,890,757.67 | 6,335,804.21 | 6,872,541.20 | 8,079,746.81 |
| Total retailers' excise taxes | 32,718,448.95 | 32,119,914.62 | 29,956,122.11 | 29,880,113.76 | 34,841,555.33 | 44,614,074.99 |

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1949, by sources—Continued

| Sources of revenue | 1948 | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| | July | August | September | October | November | December |
| Miscellaneous internal revenue—Continued | | | | | | |
| Miscellaneous taxes: | | | | | | |
| Sugar..... | \$6,587,780.78 | \$8,032,013.99 | \$8,907,086.25 | \$7,811,457.97 | \$5,352,198.85 | \$7,574,545.00 |
| Telephone, telegraph, radio, cable, leased wires, etc..... | 19,833,861.12 | 38,104,345.40 | 20,184,248.77 | 18,515,438.62 | 28,879,110.46 | 35,272,755.64 |
| Local telephone service..... | 16,154,205.67 | 28,604,011.05 | 13,332,285.72 | 15,418,675.71 | 20,298,859.65 | 24,561,899.18 |
| Transportation of oil by pipe line..... | 1,670,613.31 | 1,497,405.15 | 1,135,133.37 | 2,004,080.05 | 1,339,217.72 | 2,316,253.67 |
| Transportation of persons, seats, berths..... | 21,608,874.47 | 24,152,862.21 | 28,176,643.51 | 20,738,748.99 | 22,920,462.57 | 22,268,890.96 |
| Transportation of property..... | 27,005,306.14 | 30,896,305.03 | 29,756,383.54 | 27,532,074.78 | 28,870,736.19 | 34,572,249.46 |
| Leases of safe deposit boxes..... | 771,796.66 | 345,613.33 | 661,737.58 | 653,198.46 | 745,370.83 | 682,667.41 |
| Admissions to theaters, concerts, etc..... | 33,172,611.26 | 34,311,597.95 | 36,054,051.62 | 32,237,904.84 | 36,378,497.48 | 38,100,186.96 |
| Admissions to cabarets, roof gardens, etc..... | 4,411,235.68 | 4,509,041.77 | 4,617,957.80 | 4,218,132.00 | 4,068,792.21 | 4,661,143.25 |
| Club dues and initiation fees..... | 2,201,135.51 | 2,730,625.82 | 2,236,325.08 | 1,663,632.89 | 1,984,028.79 | 2,076,099.48 |
| Bowling alleys, pool tables, etc..... | 1,430,305.26 | 1,120,476.89 | 462,559.32 | 189,847.62 | 124,250.23 | -346,845.38 |
| Coin-operated devices..... | 7,929,547.72 | 6,536,555.20 | 1,071,143.75 | 616,523.55 | 492,242.14 | 838,117.78 |
| Adulterated and process or renovated butter, mixed flour, and filled cheese..... | 7,894.62 | 199.00 | 392.96 | 6,103.95 | 348.00 | 463.37 |
| Oleomargarine, including special taxes..... | 2,883,262.13 | 1,657,255.10 | 1,051,153.50 | 1,156,414.06 | 1,223,073.30 | 1,122,967.64 |
| Narcotics, including marihuana and special taxes..... | 179,458.52 | 54,999.63 | 47,823.30 | 24,797.68 | 46,510.13 | 41,944.29 |
| Coconut and other vegetable oils processed..... | 903,740.65 | 2,174,244.28 | 1,581,625.96 | 1,613,224.17 | 768,719.87 | 1,665,076.49 |
| Firearms transfer and occupational taxes..... | 3,043.00 | 2,268.76 | 234.95 | 59.47 | 663.66 | 122.59 |
| All other, including repealed taxes not listed above..... | 52,718.17 | -30,980.44 | 17,227.16 | 53,121.30 | -10,639.03 | 10,215.12 |
| Total miscellaneous taxes..... | 146,897,390.07 | 180,199,940.12 | 149,293,614.36 | 134,351,745.21 | 153,482,438.96 | 176,315,742.98 |
| Total miscellaneous internal revenue..... | 702,120,920.64 | 729,278,180.66 | 718,852,186.33 | 715,632,142.44 | 750,669,929.53 | 743,465,428.66 |
| Grand total, all collections..... | 2,359,993,181.63 | 3,065,915,265.93 | 3,918,062,650.33 | 2,272,920,886.19 | 3,045,114,866.96 | 3,186,567,269.30 |

| Sources of revenue | 1949 | | | | | |
|--|------------------|--------------------|------------------|------------------|--------------------|------------------|
| | January | February | March | April | May | June |
| Income and profits taxes: | | | | | | |
| Individual: | | | | | | |
| Withheld by employers..... | \$639,639,612.87 | \$1,921,933,316.39 | \$155,696,924.18 | \$907,680,755.28 | \$1,464,710,571.16 | \$33,313,285.71 |
| Other..... | 1,912,943,850.94 | 905,492,041.10 | 1,946,186,486.79 | 286,438,857.15 | 149,084,253.24 | 975,371,370.79 |
| Total individual income taxes..... | 2,552,583,463.81 | 2,827,425,357.49 | 2,001,883,410.97 | 1,194,119,612.44 | 1,604,794,824.40 | 1,008,684,756.50 |
| Corporation: | | | | | | |
| Income taxes..... | 391,447,507.44 | 292,023,615.55 | 2,629,186,461.60 | 406,075,623.84 | 281,889,714.75 | 2,159,418,659.32 |
| Excess profits taxes: | | | | | | |
| Declared value (repealed)..... | 266,752.33 | 2,374,606.79 | 2,193,269.51 | 834,545.71 | 906,960.65 | 1,265,829.83 |
| Revenue Act of 1940 (repealed)..... | 18,488,209.47 | 30,767,602.63 | 21,403,875.67 | 8,490,200.43 | 9,127,522.18 | 11,039,135.05 |
| Army and Navy contracts..... | | | 139.80 | 263,038.96 | | 1,687.28 |
| Total corporation income and profits taxes..... | 410,203,469.24 | 325,165,224.97 | 2,552,783,736.58 | 415,653,408.94 | 241,924,217.58 | 2,171,725,310.93 |
| Total income and profits taxes..... | 2,962,786,933.05 | 3,152,590,582.46 | 4,554,667,147.55 | 1,609,773,021.38 | 1,846,719,041.98 | 3,180,410,067.43 |
| Employment taxes: | | | | | | |
| Other than carriers (Federal Insurance Contributions Act)..... | 73,813,171.70 | 286,651,211.05 | 11,554,793.14 | 147,624,553.24 | 316,199,494.24 | 5,330,935.99 |
| Employers of 8 or more (Federal Unemployment Tax Act)..... | 30,044,242.21 | 134,494,790.45 | 11,413,035.19 | 6,452,774.22 | 11,688,539.50 | 1,745,067.51 |
| Carriers' taxes (Railroad Retirement Tax Act)..... | 1,548,773.78 | 38,082,430.63 | 101,899,099.53 | 2,838,783.92 | 47,853,225.00 | 87,922,875.13 |
| Total employment taxes..... | 105,406,187.69 | 459,228,432.13 | 124,866,927.86 | 155,916,111.38 | 375,741,258.74 | 94,998,878.23 |
| Miscellaneous internal revenue: | | | | | | |
| Capital stock tax (repealed)..... | 5,481.34 | 2,609.56 | 3,259.54 | 4,350.11 | 2,585.89 | 579,626.66 |
| Estate tax..... | 62,129,311.74 | 50,543,519.91 | 62,735,309.40 | 57,614,247.96 | 64,823,950.41 | 49,946,753.57 |
| Gift tax..... | 1,897,221.12 | 2,333,177.77 | 41,313,362.59 | 5,172,755.05 | 1,345,776.12 | 2,950,708.22 |
| Alcohol taxes: | | | | | | |
| Distilled spirits (domestic, excise)..... | 8,249,459.25 | 7,655,561.00 | 10,117,572.91 | 8,404,073.33 | 9,841,831.21 | 10,310,687.73 |
| Distilled spirits (imported, excise)..... | 84,909,296.82 | 93,590,044.82 | 111,367,639.80 | 91,992,012.44 | 97,360,212.57 | 96,874,382.47 |
| Distilled spirits rectification tax..... | 2,078,190.56 | 2,441,074.41 | 2,842,025.73 | 2,219,338.13 | 2,545,293.37 | 2,388,902.12 |
| Wines, cordials, etc. (imported, excise)..... | 167,864.86 | 262,916.96 | 167,988.25 | 206,628.88 | 169,491.44 | 60,367.38 |
| Wines, cordials, etc. (domestic, excise)..... | 5,011,716.79 | 4,946,718.88 | 5,000,474.85 | 5,119,980.77 | 4,707,950.08 | 4,713,465.10 |
| Rectifiers; liquor dealers; manufacturers of stills (special taxes)..... | 119,087.24 | 101,525.12 | 114,345.74 | 95,822.03 | 200,476.83 | 2,889,211.13 |
| Stamps for distilled spirits intended for export..... | 677.32 | 3,280.07 | 1,006.70 | 187.40 | -1,745.87 | 754.20 |
| Case stamps for distilled spirits bottled in bond..... | 44,682.18 | 38,523.07 | 30,647.30 | 23,450.64 | 12,064.75 | 17,608.29 |
| Container stamps..... | 729,264.14 | 895,556.32 | 1,107,488.05 | 777,321.25 | 985,590.55 | 949,414.46 |
| Floor taxes..... | 2,570.15 | 1,201.46 | 625.43 | 659.04 | 996.97 | 591.44 |
| Fermented malt liquors..... | 44,106,168.72 | 42,943,409.33 | 56,916,815.38 | 52,101,899.28 | 60,353,476.83 | 59,320,972.94 |
| Brewers; dealers in malt liquors (special taxes)..... | 60,950.63 | 56,908.73 | 67,584.12 | 58,142.29 | 71,190.21 | 1,126,042.70 |
| Total alcohol taxes..... | 140,477,933.66 | 153,170,820.17 | 188,634,117.26 | 180,969,495.48 | 176,245,828.94 | 188,651,399.96 |

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1949, by sources—Continued

| Sources of revenue | 1949 | | | | | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | January | February | March | April | May | June |
| Miscellaneous internal revenue—Continued | | | | | | |
| Tobacco taxes: | | | | | | |
| Cigars (large)..... | \$3,378,567.85 | \$3,236,947.57 | \$3,658,516.66 | \$3,422,675.94 | \$3,432,684.70 | \$4,673,368.96 |
| Cigars (small)..... | 4,806.00 | 4,620.00 | 6,244.37 | 3,881.95 | 3,907.50 | 5,370.00 |
| Cigarettes (large)..... | 363.56 | 1,005.48 | 147.30 | 641.98 | 981.14 | 716.69 |
| Cigarettes (small)..... | 98,619,781.35 | 88,754,223.09 | 109,117,913.32 | 95,636,967.68 | 165,124,625.25 | 114,674,155.52 |
| Snuff..... | 636,436.79 | 563,905.74 | 675,918.59 | 600,637.88 | 595,978.99 | 585,300.93 |
| Tobacco (chewing and smoking)..... | 2,642,197.05 | 2,521,003.22 | 3,011,604.86 | 2,716,154.13 | 3,069,271.51 | 3,119,633.92 |
| Cigarette papers and tubes..... | 70,406.30 | 62,633.86 | 67,131.82 | 91,933.14 | 65,120.32 | 69,905.26 |
| Leaf dealer penalties, etc..... | 25.00 | 115.38 | ..... | 11.54 | 27.20 | 12.60 |
| Cigarette and cigar floor taxes..... | 59.30 | 88.67 | 231.72 | 32.64 | 30.61 | 23.65 |
| Total tobacco taxes..... | 104,752,643.11 | 95,144,543.61 | 116,538,708.03 | 162,466,956.23 | 115,292,576.62 | 122,428,456.93 |
| Stamp taxes: | | | | | | |
| Bands, issues of capital stock, deeds of conveyance, etc..... | 4,357,728.71 | 2,183,079.92 | 3,580,992.59 | 3,615,561.07 | 3,495,292.48 | 3,986,678.63 |
| Transfers of capital stock and similar interest sales..... | 1,836,247.45 | 1,467,821.65 | 1,181,833.67 | 1,329,739.46 | 1,452,653.46 | 1,332,835.53 |
| Playing cards..... | 639,191.54 | 631,511.40 | 811,529.29 | 629,150.60 | 532,826.45 | 449,826.13 |
| Silver bullion sales or transfers..... | 418,990.03 | 2,256.47 | 5,997.62 | 25,718.11 | 16,332.79 | 31,640.59 |
| Total stamp taxes..... | 7,302,097.73 | 5,235,669.45 | 5,581,253.17 | 5,600,169.24 | 5,481,405.18 | 5,800,980.89 |
| Manufacturers' excise taxes: | | | | | | |
| Lubricating oils..... | 7,988,018.91 | 4,422,628.97 | 6,978,318.04 | 4,352,128.58 | 7,528,763.38 | 10,523,263.91 |
| Gasoline..... | 28,772,439.03 | 37,170,422.70 | 42,754,543.40 | 28,106,619.61 | 47,008,907.86 | 48,154,758.22 |
| Tires and tubes..... | 13,856,253.00 | 5,221,739.67 | 11,084,744.40 | 10,174,131.97 | 11,464,635.78 | 12,082,442.83 |
| Automobile trucks and busses..... | 19,319,268.36 | 7,053,666.39 | 11,275,178.44 | 5,543,950.23 | 11,974,735.57 | 8,312,172.71 |
| Other automobiles and motorcycles..... | 28,990,690.64 | 37,152,910.94 | 26,570,940.21 | 32,807,601.59 | 33,260,577.40 | 40,044,513.97 |
| Parts and accessories for automobiles..... | 7,339,534.47 | 7,942,561.85 | 9,857,878.88 | 5,682,902.11 | 8,367,899.54 | 5,599,235.69 |
| Electrical energy..... | 5,367,097.13 | 7,013,152.60 | 7,898,603.88 | 7,148,768.62 | 6,823,940.59 | 7,537,972.29 |
| Electric, gas, and oil appliances..... | 6,094,242.97 | 6,563,627.34 | 6,217,662.24 | 5,262,494.92 | 5,373,814.61 | 5,126,532.70 |
| Electric light bulbs and tubes..... | 2,615,652.65 | 2,786,966.16 | 2,005,389.74 | 3,170,745.45 | 2,309,991.45 | 1,443,230.67 |
| Radio sets, phonographs, components, etc..... | 4,773,370.90 | 4,242,149.58 | 3,502,434.39 | 4,602,055.39 | 3,595,361.45 | 2,332,016.11 |
| Phonograph records..... | 719,920.31 | 506,024.82 | 767,887.80 | 605,892.10 | 555,651.57 | 387,615.70 |
| Musical instruments..... | 734,359.18 | 773,277.70 | 691,982.09 | 594,315.95 | 1,439,794.76 | 618,814.01 |
| Mechanical refrigerators, air-conditioners, etc..... | 4,728,188.24 | 5,551,687.42 | 7,822,378.63 | 6,439,096.70 | 8,298,472.96 | 5,515,495.14 |
| Matches..... | 623,041.53 | 828,835.29 | 1,098,287.77 | 748,510.77 | 1,136,104.81 | 691,971.34 |
| Business and store machines..... | 1,171,806.35 | 3,000,751.06 | 2,742,634.82 | 2,615,356.20 | 2,205,994.23 | 2,672,780.88 |
| Luggage-manufacturers' excise (suspended Apr. 1, 1944)..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Photographic apparatus..... | 4,047,764.15 | 3,308,448.77 | 3,073,069.97 | 2,715,518.10 | 3,280,461.36 | 3,650,759.32 |
| Sporting goods..... | 1,001,831.09 | 1,125,726.16 | 1,919,630.05 | 1,491,048.31 | 1,720,105.23 | 1,859,530.06 |
| Firearms, shells, and cartridges..... | 715,905.81 | 459,963.29 | 791,635.13 | 588,842.32 | 499,253.75 | 634,416.33 |
| Pistols and revolvers..... | 95,995.25 | 85,764.61 | 53,567.76 | 61,127.88 | 57,036.30 | 50,325.00 |
| Total manufacturers' excise taxes..... | 128,751,379.97 | 135,912,404.75 | 147,106,617.56 | 125,111,675.60 | 157,861,362.09 | 159,689,932.28 |
| Retailers' excise taxes: | | | | | | |
| Furs..... | 9,437,616.13 | 9,826,353.27 | 6,173,216.56 | 3,563,921.75 | 2,790,647.65 | 2,173,625.11 |
| Jewelry..... | 24,062,526.06 | 35,183,261.63 | 14,854,158.62 | 12,993,807.47 | 13,336,243.70 | 15,705,233.35 |
| Luggage..... | 9,514,323.98 | 11,687,002.23 | 4,568,370.85 | 5,643,312.02 | 5,455,812.73 | 7,757,916.58 |
| Toilet preparations..... | 9,648,063.26 | 12,984,778.27 | 5,796,181.88 | 6,913,984.27 | 5,983,445.66 | 7,625,450.90 |
| Total retailers' excise taxes..... | 51,661,929.43 | 69,683,393.40 | 32,391,927.91 | 28,514,925.51 | 29,566,149.74 | 33,262,230.94 |
| Miscellaneous taxes: | | | | | | |
| Sugar..... | 2,958,856.52 | 5,409,053.84 | 5,061,829.11 | 5,923,999.41 | 5,582,213.41 | 5,978,355.96 |
| Telephone, telegraph, radio, cable, leased wires, etc..... | 13,502,369.72 | 24,683,204.48 | 32,484,114.05 | 17,415,926.29 | 40,831,110.00 | 21,473,217.45 |
| Local telephone service..... | 11,278,634.42 | 15,203,668.68 | 24,856,075.85 | 13,737,661.82 | 24,639,364.36 | 18,445,409.34 |
| Transportation of oil by pipe line..... | 1,163,871.81 | 1,837,820.23 | 1,934,308.18 | 1,259,471.19 | 1,595,841.03 | 1,580,537.28 |
| Transportation of persons, seats, berths..... | 15,638,433.33 | 21,905,766.20 | 10,833,547.06 | 15,973,888.34 | 18,989,343.98 | 17,182,121.82 |
| Transportation of property..... | 28,791,830.38 | 25,465,825.57 | 26,248,967.47 | 23,231,165.55 | 28,535,213.89 | 25,985,811.92 |
| Leases of safe deposit boxes..... | 660,596.25 | 1,002,369.89 | 983,992.88 | 839,922.63 | 821,966.10 | 791,085.52 |
| Admissions to theaters, concerts, etc..... | 25,911,467.29 | 27,654,316.73 | 34,877,920.78 | 26,424,859.80 | 30,659,977.50 | 30,660,300.71 |
| Admissions to cabarets, roof gardens, etc..... | 3,263,207.37 | 4,125,627.41 | 3,865,700.57 | 3,539,490.12 | 3,707,311.33 | 3,819,629.63 |
| Club dues and initiation fees..... | 1,468,911.74 | 2,412,655.21 | 2,949,851.35 | 2,089,403.36 | 2,965,283.76 | 3,128,558.85 |
| Bowling alleys, pool tables, etc..... | 60,197.27 | 43,295.85 | 32,049.77 | 35,555.57 | 28,573.13 | 634,862.32 |
| Coin-operated devices..... | 315,588.72 | 270,730.84 | 229,893.00 | 277,283.98 | 254,045.25 | 2,257,962.26 |
| Adulterated and process or renovated butter, mixed flour, and filled cheese..... | 503.88 | 603.85 | 334.50 | 5,500.03 | 865.00 | 339.61 |
| Oleomargarine, including special taxes..... | 1,389,427.28 | 1,423,290.90 | 1,496,644.35 | 1,181,882.12 | 1,137,826.24 | 1,819,763.88 |
| Narcotics, including marijuana and special taxes..... | 39,260.98 | 37,593.74 | 34,185.31 | 40,513.53 | 40,513.53 | 238,541.31 |
| Coconut and other vegetable oils processed..... | 2,062,180.62 | 1,577,169.44 | 1,091,377.49 | 907,439.60 | 1,221,725.66 | 1,938,250.44 |
| Firearms transfer and occupational taxes..... | 301.59 | 302.01 | 208.34 | 44.25 | 421.19 | 3,338.18 |
| All other, including repealed taxes not listed above..... | 7,674.43 | 30,794.22 | 17,898.48 | 20,233.11 | 96,193.01 | 5,266.10 |
| Total miscellaneous taxes..... | 109,428,313.60 | 136,282,879.09 | 155,998,918.54 | 113,942,291.52 | 160,357,298.37 | 135,242,222.58 |
| Total miscellaneous internal revenue..... | 611,406,311.70 | 649,359,017.11 | 760,903,474.00 | 599,396,266.70 | 710,978,933.86 | 699,552,312.02 |
| Grand total, all collections..... | 3,679,699,432.44 | 4,281,128,031.70 | 5,430,337,542.41 | 2,365,685,399.46 | 2,933,439,234.58 | 3,974,961,237.68 |

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1948 and 1949, by sources

| Sources of revenue | 1948 | 1949 | Increase or decrease (-) |
|--|--------------------------|--------------------------|--------------------------|
| Income and profits taxes: | | | |
| Individual: | | | |
| Withheld by employers..... | \$11,533,575,972.05 | \$10,055,501,785.41 | -\$1,478,075,186.64 |
| Other..... | 9,464,203,726.97 | 7,996,320,131.82 | -1,467,883,595.15 |
| Total Individual income taxes..... | 20,997,780,699.02 | 18,051,821,917.23 | -2,945,958,781.79 |
| Corporation: | | | |
| Income tax..... | 9,851,499,536.20 | 11,342,643,793.08 | 1,491,144,256.88 |
| Excess profits taxes: | | | |
| Declared value (repealed)..... | 17,643,249.10 | 16,233,474.51 | -1,409,774.59 |
| Revenue Act of 1940 (repealed)..... | 305,251,476.10 | 194,495,198.79 | -110,756,277.31 |
| Army and Navy contracts..... | 15,572.26 | 296,767.79 | 281,195.53 |
| Total corporation income and profits taxes..... | 10,174,409,833.66 | 11,553,669,234.17 | 1,379,259,400.51 |
| Total income and profits taxes..... | 31,172,190,532.68 | 29,605,491,151.40 | -1,566,699,381.28 |
| Employment taxes: | | | |
| Other than carriers (Federal Insurance Contributions Act)..... | 1,612,720,919.14 | 1,687,150,996.01 | 74,430,076.87 |
| Employers of 8 or more (Federal Unemployment Tax Act)..... | 208,508,299.66 | 226,228,180.11 | 17,719,880.45 |
| Carriers' taxes (Railroad Retirement Tax Act)..... | 560,113,133.96 | 562,733,585.44 | 2,620,451.48 |
| Total employment taxes..... | 2,381,342,352.76 | 2,476,112,761.56 | 94,770,408.80 |
| Miscellaneous internal revenue: | | | |
| Capital stock tax (repealed)..... | 1,722,833.33 | 6,137,507.57 | 4,414,674.24 |
| Estate tax..... | 822,390,121.25 | 735,780,569.16 | -86,599,552.09 |
| Gift tax..... | 76,965,322.40 | 60,757,344.49 | -16,207,977.91 |
| Alcohol taxes: | | | |
| Distilled spirits (imported, excise)..... | 109,965,294.82 | 121,773,303.11 | 11,808,008.29 |
| Distilled spirits (domestic, excise)..... | 1,326,267,693.75 | 1,276,180,994.76 | -50,086,598.99 |
| Distilled spirits rectification tax..... | 34,983,321.96 | 33,793,235.90 | -1,190,086.06 |
| Wines, cordials, etc. (imported, excise)..... | 2,532,893.18 | 2,448,103.94 | -84,789.24 |
| Wines, cordials, etc. (domestic, excise)..... | 58,428,942.95 | 63,333,656.89 | 4,904,713.94 |
| Rectifiers; liquor dealers; manufacturers of stills (special taxes)..... | 9,499,845.57 | 9,973,076.41 | 473,230.84 |
| Stamps for distilled spirits intended for export..... | 6,714.16 | 5,962.37 | -751.79 |
| Case stamps for distilled spirits bottled in bond..... | 446,948.80 | 375,323.11 | -71,625.69 |
| Container stamps..... | 12,035,803.74 | 11,905,524.72 | -129,279.02 |
| Floor taxes..... | 42,558.82 | 19,564.79 | -22,994.03 |
| Fermented malt liquors..... | 697,097,257.83 | 686,367,516.09 | -10,729,741.74 |
| Brewers; dealers in malt liquors (special taxes)..... | 4,019,580.59 | 4,429,905.92 | 410,325.33 |
| Total alcohol taxes..... | 2,255,326,754.17 | 2,210,607,168.01 | -44,719,586.16 |
| Tobacco taxes: | | | |
| Cigars (large)..... | 46,685,966.98 | 45,530,423.67 | -1,155,538.31 |
| Cigars (small)..... | 65,536.14 | 69,372.68 | 3,836.54 |
| Cigarettes (large)..... | 4,601.66 | 7,115.19 | 2,513.54 |
| Cigarettes (small)..... | 1,208,199,005.10 | 1,232,727,667.03 | 24,528,551.93 |
| Snuff..... | 7,372,400.18 | 7,273,318.68 | -99,081.50 |
| Tobacco (chewing and smoking)..... | 37,024,391.73 | 35,435,187.12 | -1,589,204.61 |
| Cigarette papers and tubes..... | 925,524.23 | 840,776.27 | -84,747.96 |
| Leaf dealer penalties, etc..... | 693.94 | 457.08 | -236.86 |
| Cigarette and cigar floor taxes..... | 2,032.97 | 1,557.23 | -475.74 |
| Total tobacco taxes..... | 1,300,280,152.92 | 1,321,874,769.95 | 21,594,617.03 |
| Stamp taxes: | | | |
| Bonds, issues of capital stock, deeds of conveyance, etc..... | 50,771,302.94 | 46,666,890.85 | -4,104,412.09 |
| Transfers of capital stock and similar interest sales..... | 20,373,527.57 | 17,909,765.91 | -2,463,761.66 |
| Playing cards..... | 7,867,223.97 | 7,563,969.97 | -303,253.00 |
| Silver bullion sales or transfers..... | 453,881.16 | 687,425.15 | 233,543.99 |
| Total stamp taxes..... | 79,465,935.64 | 72,828,042.88 | -6,637,892.76 |

Includes collections from Alaskan railways in the amounts of \$6,097.61 for 1948, and \$6,873.27 for 1949.

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1948 and 1949, by sources—Continued

| Sources of revenue | 1948 | 1949 | Increase or decrease (-) |
|---|--------------------------|--------------------------|--------------------------|
| Miscellaneous internal revenue—Continued | | | |
| Manufacturers' excise taxes: | | | |
| Lubricating oils..... | \$80,886,921.61 | \$81,759,611.97 | \$872,690.36 |
| Gasoline..... | 478,637,625.15 | 503,647,470.24 | 25,009,845.09 |
| Tires and tubes..... | 159,284,138.65 | 150,899,047.96 | -8,385,090.69 |
| Automobile trucks and busses..... | 91,862,891.20 | 136,797,379.13 | 44,934,487.93 |
| Other automobiles and motorcycles..... | 270,853,392.21 | 332,812,342.37 | 61,959,950.16 |
| Parts and accessories for automobiles..... | 122,950,708.38 | 120,138,240.14 | -2,812,468.24 |
| Electrical energy..... | 69,700,529.73 | 79,347,495.66 | 9,646,965.93 |
| Electric, gas, and oil appliances..... | 87,857,612.46 | 80,934,508.61 | -6,923,103.85 |
| Electric light bulbs and tubes..... | 24,935,506.39 | 26,172,166.87 | 1,236,660.48 |
| Radio sets, phonographs, components, etc..... | 67,266,856.03 | 49,159,550.23 | -18,107,306.70 |
| Phonograph records..... | 7,531,905.10 | 6,482,797.74 | -1,049,107.36 |
| Musical instruments..... | 10,572,682.91 | 9,292,668.30 | -1,280,014.61 |
| Mechanical refrigerators, air-conditioners, etc..... | 58,473,372.22 | 77,833,244.87 | 19,359,872.65 |
| Matches..... | 10,609,667.69 | 8,737,618.31 | -1,872,049.38 |
| Business and store machines..... | 32,707,141.16 | 33,343,900.01 | 636,758.85 |
| Luggage—manufacturers' excise (suspended Apr. 1, 1944)..... | 189.13 | 100.40 | -88.73 |
| Photographic apparatus..... | 43,935,378.95 | 43,139,668.42 | -795,706.53 |
| Sporting goods..... | 18,827,947.98 | 19,846,484.74 | 1,018,536.76 |
| Firearms, shells, and cartridges..... | 11,276,687.37 | 10,378,538.42 | -898,148.95 |
| Pistols and revolvers..... | 637,913.44 | 809,888.11 | 171,974.67 |
| Total manufacturers' excise taxes..... | 1,649,234,052.56 | 1,771,532,722.50 | 122,298,669.94 |
| Retailers' excise taxes: | | | |
| Furs..... | 79,539,152.40 | 61,946,246.55 | -17,592,905.85 |
| Jewelry..... | 217,893,249.20 | 210,688,165.33 | -7,211,083.87 |
| Luggage..... | 80,632,323.81 | 82,607,133.49 | 1,974,809.68 |
| Toilet preparations..... | 91,852,012.92 | 93,969,241.32 | 2,117,228.40 |
| Total retailers' excise taxes..... | 469,922,738.33 | 449,210,786.69 | -20,711,951.64 |
| Miscellaneous taxes: | | | |
| Sugar..... | 71,246,833.76 | 76,174,356.09 | 4,927,522.33 |
| Telephone, telegraph, radio, cable, leased wires, etc..... | 275,255,151.59 | 311,379,682.00 | 36,124,530.41 |
| Local telephone service..... | 193,520,917.11 | 224,530,630.85 | 31,009,713.74 |
| Transportation of oil by pipe line..... | 18,773,045.00 | 19,324,582.99 | 551,537.99 |
| Transportation of persons, seats, berths..... | 246,323,047.56 | 251,888,581.44 | 5,565,533.88 |
| Transportation of property..... | 317,203,134.25 | 337,029,889.92 | 19,826,755.67 |
| Leases of safe deposit boxes..... | 9,081,102.94 | 9,401,317.44 | 320,214.50 |
| Admissions to theaters, concerts, etc..... | 383,100,699.12 | 385,843,793.10 | 2,743,093.98 |
| Admissions to cabarets, roof gardens, etc..... | 53,527,145.22 | 48,856,669.14 | -4,670,476.08 |
| Club dues and initiation fees..... | 25,499,192.75 | 27,789,911.84 | 2,290,719.09 |
| Bowling alleys, pool tables, etc..... | 4,083,877.01 | 3,805,117.85 | -278,759.16 |
| Coin-operated devices..... | 19,270,940.65 | 21,067,534.19 | 1,816,593.54 |
| Adulterated and process or renovated butter, and filled cheese..... | 19,591.95 | 21,037.86 | 1,445.91 |
| Oleomargarine, including special taxes..... | 9,806,429.34 | 17,641,080.53 | 7,834,651.19 |
| Narcotics, including marihuana and special taxes..... | 883,642.64 | 814,544.87 | -74,097.77 |
| Coconut and other vegetable oils processed..... | 25,704,319.58 | 17,459,774.67 | -8,244,544.91 |
| Firearms transfer and occupational taxes..... | 9,359.71 | 11,007.99 | 1,648.28 |
| All other, including repealed taxes not listed above..... | 396,269.15 | 272,711.63 | -123,557.52 |
| Total miscellaneous taxes..... | 1,655,711,499.33 | 1,752,792,194.40 | 97,080,695.07 |
| Total miscellaneous internal revenue..... | 8,311,009,409.96 | 8,381,521,105.65 | 70,511,695.69 |
| Grand total, all collections..... | 41,864,542,295.40 | 40,463,125,018.61 | -1,401,417,276.79 |

COLLECTIONS FOR CREDIT TO TRUST ACCOUNTS (INCLUDED IN TABLE 5)

| Source of revenue | 1948 | 1949 | Increase or decrease (-) |
|-------------------------------------|-----------------|-----------------|--------------------------|
| Distilled spirits (domestic) | \$6,477.02 | \$5,782.04 | -\$694.98 |
| Distilled spirits rectification tax | .72 | | -.72 |
| Wines (domestic) | 26.78 | 2.38 | -24.40 |
| Manufactured tobacco | | | |
| Coconut oil | | | |
| Total trust fund collections | 6,504.52 | 5,785.32 | -719.20 |

TABLE 6.—Summary of internal revenue receipts by principal sources, fiscal years 1916 through 1949—Continued

| | Alcohol taxes | Tobacco taxes | Manufacturers' excise taxes ² | All other taxes | Total internal revenue receipts |
|------|---------------|---------------|--|-----------------|---------------------------------|
| 1916 | \$247,453,544 | \$88,063,948 | \$4,218,979 | \$48,049,564 | \$512,728,288 |
| 1917 | 284,006,513 | 103,201,592 | 775,078 | 27,949,538 | 809,393,640 |
| 1918 | 443,839,545 | 156,188,660 | 36,636,607 | 162,513,263 | 3,698,955,821 |
| 1919 | 483,050,854 | 206,003,092 | 79,400,266 | 398,881,981 | 3,850,150,079 |
| 1920 | 139,871,150 | 296,809,355 | 267,968,579 | 643,359,601 | 6,407,580,262 |
| 1921 | 82,623,429 | 255,219,385 | 229,397,827 | 645,935,477 | 4,695,357,082 |
| 1922 | 45,609,438 | 270,769,384 | 174,361,288 | 480,383,664 | 3,197,451,083 |
| 1923 | 30,358,086 | 309,015,493 | 185,117,058 | 279,459,849 | 2,621,745,228 |
| 1924 | 27,585,708 | 325,638,931 | 200,821,721 | 297,806,818 | 2,796,179,257 |
| 1925 | 25,904,775 | 345,247,211 | 140,877,326 | 201,512,011 | 2,584,140,268 |
| 1926 | 26,452,029 | 370,666,439 | 150,220,488 | 195,340,420 | 2,835,999,872 |
| 1927 | 21,195,552 | 375,170,205 | 66,850,109 | 81,174,968 | 2,865,683,130 |
| 1928 | 15,307,796 | 396,450,041 | 51,951,694 | 92,165,670 | 2,790,835,838 |
| 1929 | 12,776,728 | 434,444,543 | 5,723,791 | 92,937,744 | 2,939,054,375 |
| 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 | 65,251,619 | 2,428,228,754 |
| 1932 | 8,703,963 | 398,578,519 | 96,195 | 46,171,256 | 1,857,729,043 |
| 1933 | 43,174,317 | 402,739,059 | 243,600,368 | 149,224,352 | 1,619,839,224 |
| 1934 | 258,611,333 | 425,168,897 | 385,291,214 | 670,073,432 | 2,672,239,196 |
| 1935 | 411,021,772 | 459,178,625 | 342,144,686 | 789,187,665 | 3,299,435,572 |
| 1936 | 505,484,937 | 501,165,728 | 382,716,142 | 324,527,066 | 3,520,208,381 |
| 1937 | 594,245,983 | 552,254,145 | 449,853,630 | 305,707,545 | 4,633,195,315 |
| 1938 | 567,978,603 | 568,181,968 | 416,753,516 | 317,287,205 | 5,658,765,314 |
| 1939 | 587,798,701 | 580,189,206 | 396,891,003 | 330,465,663 | 5,181,573,953 |
| 1940 | 624,253,156 | 608,518,444 | 447,087,632 | 337,391,665 | 5,340,452,347 |
| 1941 | 820,056,178 | 698,076,891 | 617,373,372 | 430,563,800 | 7,370,108,378 |
| 1942 | 1,048,518,707 | 780,982,216 | 771,902,259 | 821,681,660 | 13,047,898,518 |
| 1943 | 1,423,646,456 | 823,587,284 | 504,746,434 | 1,274,047,519 | 22,371,336,497 |
| 1944 | 1,618,775,156 | 968,433,237 | 503,461,802 | 1,733,655,377 | 40,121,760,233 |
| 1945 | 2,309,855,790 | 932,144,822 | 782,610,640 | 2,292,107,635 | 43,800,367,676 |
| 1946 | 2,526,184,686 | 1,165,519,283 | 922,670,741 | 2,421,944,159 | 47,672,096,998 |
| 1947 | 2,474,762,398 | 1,237,708,302 | 1,425,259,662 | 2,147,183,534 | 39,108,385,742 |
| 1948 | 2,255,325,754 | 1,800,280,153 | 1,649,234,053 | 2,206,823,007 | 41,864,542,295 |
| 1949 | 2,210,607,168 | 1,321,874,770 | 1,771,532,723 | 2,280,968,532 | 40,463,125,019 |

¹ For 1916 through 1932 includes taxes on sales under Act of Oct. 22, 1914; manufacturers', consumers', and dealers' excise taxes under the war revenue and subsequent acts (except soft drink taxes), and all taxes paid by manufacturers of and dealers in adulterated and process or renovated butter, mixed flour, and filled cheese. For 1933 and subsequent years includes manufacturers' excise taxes (Act of 1932, as amended) except soft drinks.

TABLE 7.—Total internal revenue collections, years ended June 30, 1863 to 1949

| Year | Amount | Year | Amount | Year | Amount |
|-------------------|-----------------|------|------------------|--------------|---------------------------|
| 1863 ¹ | \$41,003,192.93 | 1893 | \$161,004,989.67 | 1923 | \$2,621,745,227.57 |
| 1864 | 116,955,578.26 | 1894 | 147,168,449.70 | 1924 | 2,796,179,257.06 |
| 1865 | 210,855,864.53 | 1895 | 143,246,077.75 | 1925 | 2,584,140,268.24 |
| 1866 | 310,120,448.13 | 1896 | 148,830,515.66 | 1926 | 2,865,683,129.91 |
| 1867 | 265,064,938.43 | 1897 | 146,619,593.47 | 1927 | 2,835,999,892.19 |
| 1868 | 190,374,925.59 | 1898 | 170,866,819.36 | 1928 | 2,865,683,129.91 |
| 1869 | 159,124,128.86 | 1899 | 273,494,573.44 | 1929 | 2,790,535,637.68 |
| 1870 | 184,302,828.34 | 1900 | 295,316,107.57 | 1930 | 2,839,054,375.43 |
| 1871 | 143,198,322.10 | 1901 | 306,871,669.42 | 1931 | 3,040,145,733.17 |
| 1872 | 130,890,096.90 | 1902 | 271,897,990.25 | 1932 | 2,428,228,754.22 |
| 1873 | 113,504,012.80 | 1903 | 230,740,925.22 | 1933 | 1,557,729,042.64 |
| 1874 | 102,191,016.98 | 1904 | 232,903,781.06 | 1934 | 1,619,839,224.30 |
| 1875 | 110,071,515.00 | 1905 | 234,187,976.37 | 1935 | 2,672,239,194.62 |
| 1876 | 116,768,096.22 | 1906 | 249,102,738.00 | 1936 | 3,299,435,572.18 |
| 1877 | 118,549,230.25 | 1907 | 269,664,022.85 | 1937 | 3,520,208,381.09 |
| 1878 | 110,654,163.37 | 1908 | 251,665,950.04 | 1938 | 4,653,195,215.28 |
| 1879 | 113,449,621.38 | 1909 | 246,212,719.22 | 1939 | 5,658,765,314.33 |
| 1880 | 123,981,916.10 | 1910 | 289,957,220.16 | 1940 | 5,181,573,952.58 |
| 1881 | 135,229,912.30 | 1911 | 322,626,293.73 | 1941 | 6,340,452,346.78 |
| 1882 | 146,523,273.72 | 1912 | 321,615,894.69 | 1942 | 7,370,108,377.66 |
| 1883 | 144,563,344.86 | 1913 | 344,424,453.65 | 1943 | 13,047,898,517.72 |
| 1884 | 121,590,039.83 | 1914 | 380,008,893.96 | 1944 | 22,371,336,496.55 |
| 1885 | 112,421,121.07 | 1915 | 415,691,023.86 | 1945 | 40,121,760,232.77 |
| 1886 | 116,902,869.44 | 1916 | 519,723,287.77 | 1946 | 43,800,367,676.90 |
| 1887 | 118,837,301.06 | 1917 | 809,393,640.44 | 1947 | 40,672,096,997.88 |
| 1888 | 124,326,475.32 | 1918 | 3,688,955,820.93 | 1948 | 39,108,385,741.63 |
| 1889 | 130,894,434.20 | 1919 | 3,550,150,079.56 | 1949 | 41,864,542,295.40 |
| 1890 | 142,594,696.57 | 1920 | 6,407,580,261.81 | | |
| 1891 | 146,035,415.97 | 1921 | 4,595,357,081.95 | | |
| 1892 | 153,857,544.35 | 1922 | 3,197,451,083.00 | | |
| | | | | Total | 379,403,228,105.91 |

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

TABLE 6.—Summary of internal revenue receipts by principal sources, fiscal years 1916 through 1949

| | 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 | \$67,943,596 | \$56,993,658 | \$124,937,253 | | \$6,076,575 |
| 1917 | 180,108,340 | 207,274,004 | 387,382,344 | | 47,452,880 |
| 1918 | | | 2,852,324,866 | | 82,029,983 |
| 1919 | | | 2,600,783,903 | | 103,635,563 |
| 1920 | | | 3,956,936,004 | | 154,043,260 |
| 1921 | | | 3,228,137,674 | | 139,418,846 |
| 1922 | | | 2,086,918,465 | | 126,705,207 |
| 1923 | | | 1,691,069,635 | | 102,966,762 |
| 1924 | | | 1,841,759,317 | | 108,939,896 |
| 1925 | | | 1,761,659,049 | | 119,216,375 |
| 1926 | | | 1,974,104,141 | | 100,339,852 |
| 1927 | | | 1,308,012,533 | | 60,087,234 |
| 1928 | | | 2,219,962,444 | | 61,897,141 |
| 1929 | | | 2,174,573,103 | | 64,769,625 |
| 1930 | | | 2,331,274,428 | | 67,899,625 |
| 1931 | | | 2,086,918,465 | | 48,078,327 |
| 1932 | | | 1,860,040,497 | | 47,422,313 |
| 1933 | | | 1,860,040,497 | | 34,309,724 |
| 1934 | | | 1,761,659,049 | \$48,279 | 113,138,364 |
| 1935 | | | 1,974,104,141 | 265,745,308 | 305,547,766 |
| 1936 | | | 1,308,012,533 | 742,680,226 | 416,874,065 |
| 1937 | | | 2,219,962,444 | 740,428,865 | 366,716,210 |
| 1938 | | | 2,174,573,103 | 853,520,976 | 360,071,167 |
| 1939 | | | 2,331,274,428 | 925,856,460 | 407,057,747 |
| 1940 | | | 2,086,918,465 | 1,185,361,844 | 432,540,288 |
| 1941 | | | 1,860,040,497 | 1,498,705,034 | 447,495,678 |
| 1942 | | | 1,860,040,497 | 1,779,177,412 | 511,210,337 |
| 1943 | | | 1,974,104,141 | 1,736,372,436 | 643,055,077 |
| 1944 | | | 1,308,012,533 | 1,779,177,412 | 676,832,302 |
| 1945 | | | 2,219,962,444 | 1,700,827,675 | 779,291,074 |
| 1946 | | | 2,174,573,103 | 2,024,364,816 | 890,345,444 |
| 1947 | | | 2,086,918,465 | 2,381,342,353 | 796,537,914 |
| 1948 | | | 1,860,040,497 | 2,476,112,762 | |
| 1949 | | | 2,086,918,465 | | |

¹ Separate figures on corporation and individual income and excess profits tax collections not available for the years 1918 to 1924.
² Includes munitions manufacturers' tax, excess profits on Army and Navy contracts.

TABLE 8.—Internal revenue tax on manufactured products from Puerto Rico, fiscal years 1948 and 1949, by objects of taxation

| Articles taxed | 1948 | 1949 | Increase or decrease (-) |
|---|---------------------|---------------------|--------------------------|
| Distilled spirits, excise tax..... | \$2,853,198.54 | \$6,678,576.00 | \$3,825,377.46 |
| Distilled spirits, floor tax..... | | | |
| Distilled spirits, rectification tax..... | 102,716.00 | 215,301.34 | 112,585.34 |
| Wines..... | | | |
| Fermented malt liquors..... | | | |
| Cigars, large: | | | |
| Class A..... | 2.75 | 7.75 | 5.00 |
| Class B..... | 142.95 | 436.50 | 293.55 |
| Class C..... | 6,932.10 | 16,064.12 | 9,152.02 |
| Class D..... | 1,432.20 | 200.55 | -1,231.65 |
| Class E..... | 14,375.75 | 24,816.30 | 10,440.55 |
| Class F..... | 2,607.93 | 2,741.25 | 133.32 |
| Class G..... | 36.00 | 42.00 | 6.00 |
| Cigarettes, large..... | | 70.98 | 70.98 |
| Cigarettes, small..... | 598.57 | 607.80 | -90.77 |
| Total..... | 2,982,042.79 | 6,938,784.50 | 3,956,741.80 |

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 \$6,504.62 in 1948 and \$5,765.32 in 1949 were collected at the ports of entry and were covered into the Treasury of the United States to the credit of the treasurer of Puerto Rico, under the act of Mar. 2, 1917 (sec. 3350, Internal Revenue Code).

INCOME TAX AUDIT

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1949, by tax years

[Excludes additional assessments resulting from collectors' investigations]

(a) TOTAL REGULAR AND JEOPARDY ASSESSMENTS

| Tax year | Number of returns | Tax | Interest | Penalty | Total |
|---|-------------------|--------------------|--------------------|-------------------|--------------------|
| Income and declared value excess-profits tax: | | | | | |
| 1925 and prior..... | 43 | \$170,310 | \$244,632 | \$48,818 | \$463,760 |
| 1926..... | 5 | 1,537 | 1,472 | 269 | 3,278 |
| 1927..... | 7 | 2,450 | 3,914 | 1,200 | 6,664 |
| 1928..... | 15 | 11,995 | 14,175 | 2,387 | 28,557 |
| 1929..... | 19 | 3,730,975 | 2,924,898 | 2,764,782 | 9,410,655 |
| 1930..... | 22 | 111,163 | 83,508 | 75,366 | 270,037 |
| 1931..... | 22 | 66,530 | 45,789 | 48,619 | 160,938 |
| 1932..... | 28 | 38,917 | 30,291 | 23,423 | 92,631 |
| 1933..... | 46 | 86,168 | 66,375 | 21,311 | 173,854 |
| 1934..... | 63 | 59,772 | 47,429 | 18,060 | 125,261 |
| 1935..... | 73 | 75,149 | 55,185 | 32,067 | 162,401 |
| 1936..... | 159 | 5,803,396 | 4,644,157 | 2,814,119 | 13,261,672 |
| 1937..... | 181 | 429,120 | 93,955 | 1,200,687 | 1,723,762 |
| 1938..... | 244 | 607,895 | 340,821 | 94,056 | 1,042,772 |
| 1939..... | 357 | 1,213,503 | 519,979 | 120,659 | 1,854,141 |
| 1940..... | 1,004 | 5,438,372 | 2,341,474 | 291,745 | 8,071,591 |
| 1941..... | 2,967 | 16,257,769 | 4,939,996 | 731,031 | 21,928,796 |
| 1942..... | 4,359 | 44,030,739 | 10,685,602 | 2,288,155 | 56,954,496 |
| 1943..... | 16,399 | 98,387,359 | 22,020,088 | 5,646,839 | 126,054,286 |
| 1944..... | 35,321 | 132,692,418 | 24,406,651 | 7,633,339 | 164,732,408 |
| 1945..... | 113,739 | 199,179,189 | 30,041,075 | 7,632,663 | 286,852,927 |
| 1946..... | 99,100 | 137,148,578 | 14,824,928 | 3,836,634 | 155,810,140 |
| 1947..... | 28,079 | 43,122,353 | 2,646,040 | 1,349,841 | 47,118,234 |
| 1948..... | 484 | 1,019,654 | 24,300 | 18,096 | 1,062,049 |
| 1949..... | 3 | 487 | 39 | | 526 |
| Total..... | 362,744 | 689,934,390 | 121,281,038 | 35,527,493 | 846,842,861 |

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1949, by tax years—Continued

(a) TOTAL REGULAR AND JEOPARDY ASSESSMENTS—Continued

| Tax year | Number of returns | Tax | Interest | Penalty | Total |
|-------------------------|-------------------|----------------------|--------------------|-------------------|----------------------|
| Excess profits tax: | | | | | |
| 1940..... | 135 | \$2,138,373 | \$901,598 | \$24,622 | \$3,064,593 |
| 1941..... | 652 | 3,319,488 | 3,643,723 | 179,131 | 12,142,342 |
| 1942..... | 1,863 | 64,095,136 | 20,069,006 | 1,395,976 | 85,560,117 |
| 1943..... | 3,888 | 113,748,750 | 28,423,545 | 2,526,314 | 144,698,609 |
| 1944..... | 6,932 | 119,798,518 | 23,879,915 | 2,013,069 | 145,691,502 |
| 1945..... | 14,901 | 142,226,996 | 21,769,894 | 1,401,721 | 165,398,611 |
| 1946..... | 2,456 | 4,270,204 | 524,401 | | 5,125,098 |
| Total..... | 30,827 | 454,603,465 | 99,212,081 | 7,865,321 | 561,680,867 |
| Grand total..... | 333,571 | 1,144,537,855 | 220,593,119 | 43,392,754 | 1,408,523,728 |

(b) TOTAL REGULAR ASSESSMENTS

| Income and declared value excess-profits tax: | | | | | |
|---|----------------|----------------------|--------------------|-------------------|----------------------|
| 1925 and prior..... | 43 | \$170,310 | \$244,632 | \$48,818 | \$463,760 |
| 1926..... | 5 | 1,537 | 1,472 | 269 | 3,278 |
| 1927..... | 7 | 2,450 | 3,914 | 1,200 | 6,664 |
| 1928..... | 15 | 11,995 | 14,175 | 2,387 | 28,557 |
| 1929..... | 18 | 136,873 | 149,168 | 59,206 | 345,247 |
| 1930..... | 21 | 16,120 | 15,809 | 4,084 | 36,013 |
| 1931..... | 21 | 7,487 | 7,275 | 4,337 | 19,099 |
| 1932..... | 21 | 9,357 | 8,249 | 4,586 | 22,192 |
| 1933..... | 44 | 60,341 | 45,916 | 6,193 | 112,450 |
| 1934..... | 61 | 53,697 | 42,359 | 13,970 | 110,026 |
| 1935..... | 69 | 59,248 | 42,912 | 21,512 | 123,672 |
| 1936..... | 155 | 5,717,745 | 4,583,667 | 2,763,113 | 13,064,525 |
| 1937..... | 176 | 633,382 | 400,859 | 70,881 | 1,105,122 |
| 1938..... | 236 | 576,857 | 322,919 | 78,745 | 978,512 |
| 1939..... | 347 | 1,191,417 | 508,476 | 103,421 | 1,803,314 |
| 1940..... | 991 | 5,383,334 | 2,315,512 | 270,169 | 7,969,315 |
| 1941..... | 2,928 | 16,058,293 | 4,859,559 | 643,359 | 21,561,211 |
| 1942..... | 4,288 | 41,447,652 | 9,852,025 | 1,858,862 | 53,158,539 |
| 1943..... | 16,238 | 94,884,603 | 21,053,439 | 4,895,736 | 120,833,778 |
| 1944..... | 35,122 | 128,741,438 | 23,560,462 | 6,295,819 | 158,597,719 |
| 1945..... | 113,453 | 189,503,949 | 28,424,745 | 5,981,092 | 223,909,786 |
| 1946..... | 98,841 | 132,085,984 | 14,282,401 | 2,791,897 | 149,160,282 |
| 1947..... | 27,922 | 38,382,148 | 2,423,974 | 807,031 | 41,613,153 |
| 1948..... | 452 | 879,192 | 22,833 | 13,213 | 915,288 |
| 1949..... | 2 | 386 | 39 | | 425 |
| Total..... | 301,471 | 650,015,795 | 113,186,182 | 26,739,900 | 795,941,877 |
| Excess profits tax: | | | | | |
| 1940..... | 130 | 2,108,813 | 887,507 | 14,992 | 3,011,312 |
| 1941..... | 637 | 7,942,605 | 3,491,409 | 55,613 | 11,489,627 |
| 1942..... | 1,836 | 58,739,590 | 18,417,920 | 801,200 | 77,958,719 |
| 1943..... | 3,837 | 106,245,411 | 26,369,281 | 1,677,377 | 134,292,069 |
| 1944..... | 6,882 | 114,238,353 | 22,617,881 | 1,783,791 | 138,640,025 |
| 1945..... | 14,852 | 126,370,730 | 19,040,125 | 860,615 | 146,271,370 |
| 1946..... | 2,447 | 3,851,881 | 474,319 | 21,892 | 4,348,092 |
| Total..... | 30,621 | 419,497,383 | 91,298,442 | 5,215,380 | 616,011,205 |
| Grand total..... | 332,092 | 1,075,513,178 | 204,484,624 | 31,955,280 | 1,311,953,082 |

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1949, by tax years—Continued

(c) ASSESSMENTS ON AGREEMENT WITHOUT 90-DAY LETTER

| Tax year | Number of returns | Tax | Interest | Penalty | Total |
|---|-------------------|--------------------|--------------------|-------------------|----------------------|
| Income and declared value excess-profits tax: | | | | | |
| 1925 and prior..... | 39 | \$23,782 | \$32,030 | \$15,139 | \$70,951 |
| 1926..... | 4 | 1,219 | 1,048 | 30 | 2,297 |
| 1927..... | 6 | 2,330 | 2,361 | 1,110 | 6,301 |
| 1928..... | 13 | 11,072 | 13,089 | 1,882 | 26,043 |
| 1929..... | 15 | 36,720 | 44,087 | 8,321 | 91,128 |
| 1930..... | 13 | 13,107 | 13,107 | 2,717 | 29,371 |
| 1931..... | 17 | 5,008 | 4,823 | 2,292 | 12,123 |
| 1932..... | 18 | 7,524 | 8,589 | 4,103 | 20,216 |
| 1933..... | 39 | 67,457 | 43,409 | 4,143 | 105,009 |
| 1934..... | 59 | 45,396 | 36,053 | 9,953 | 91,402 |
| 1935..... | 84 | 23,798 | 23,520 | 10,559 | 67,977 |
| 1936..... | 59 | 142,346 | 90,246 | 30,877 | 263,469 |
| 1937..... | 118 | 347,371 | 217,011 | 33,522 | 597,904 |
| 1938..... | 127 | 299,947 | 166,142 | 46,037 | 512,126 |
| 1939..... | 173 | 624,880 | 246,338 | 82,704 | 953,922 |
| 1940..... | 260 | 4,392,179 | 1,930,464 | 218,579 | 6,541,222 |
| 1941..... | 750 | 12,796,868 | 3,640,343 | 505,152 | 16,942,163 |
| 1942..... | 2,352 | 33,209,954 | 8,618,356 | 1,441,455 | 43,269,765 |
| 1943..... | 3,742 | 80,569,933 | 17,101,711 | 3,433,105 | 101,154,749 |
| 1944..... | 13,894 | 113,968,961 | 20,319,754 | 5,125,529 | 139,414,244 |
| 1945..... | 31,723 | 173,747,198 | 26,591,463 | 4,904,817 | 210,243,508 |
| 1946..... | 109,936 | 128,827,001 | 13,905,892 | 2,563,917 | 145,297,710 |
| 1947..... | 97,815 | 37,869,913 | 2,399,915 | 802,966 | 41,172,794 |
| 1948..... | 27,801 | 876,413 | 22,771 | 13,096 | 912,279 |
| 1949..... | 447 | 386 | 39 | | 425 |
| Total..... | 289,422 | 597,914,968 | 95,670,026 | 19,312,104 | 712,897,098 |
| Excess profits tax: | | | | | |
| 1940..... | 93 | 1,685,496 | 730,981 | 13,464 | 2,429,941 |
| 1941..... | 465 | 5,736,592 | 2,643,694 | 45,569 | 8,425,855 |
| 1942..... | 1,645 | 52,827,859 | 16,621,561 | 697,362 | 70,146,782 |
| 1943..... | 3,408 | 97,460,497 | 24,042,982 | 1,232,305 | 122,835,784 |
| 1944..... | 8,528 | 110,064,889 | 21,645,836 | 1,520,292 | 133,231,017 |
| 1945..... | 14,549 | 122,442,506 | 18,353,547 | 719,283 | 141,515,636 |
| 1946..... | 2,425 | 3,778,089 | 463,476 | 19,918 | 4,261,483 |
| Total..... | 29,033 | 393,995,928 | 84,602,377 | 4,348,193 | 482,846,498 |
| Grand total..... | 318,455 | 991,910,896 | 180,172,403 | 28,660,297 | 1,195,743,596 |

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

| Tax year | Number of returns | Tax | Interest | Penalty | Total |
|---|-------------------|-------------------|------------------|------------------|-------------------|
| Income and declared value excess-profits tax: | | | | | |
| 1925 and prior..... | 2 | \$132,598 | \$209,333 | \$33,583 | \$375,514 |
| 1926..... | | | | | |
| 1927..... | | | | | |
| 1928..... | | | | | |
| 1929..... | 1 | 19 | 21 | 14 | 54 |
| 1930..... | 1 | 45 | 46 | 34 | 125 |
| 1931..... | 1 | 277 | 268 | 208 | 753 |
| 1932..... | 1 | 165 | 140 | 116 | 411 |
| 1933..... | 2 | 875 | 363 | 350 | 1,588 |
| 1934..... | 4 | 7,722 | 5,961 | 1,968 | 15,651 |
| 1935..... | 16 | 8,356 | 1,831 | 664 | 5,651 |
| 1936..... | 18 | 7,183 | 2,232 | 1,362 | 11,777 |
| 1937..... | 23 | 17,251 | 7,248 | 5,442 | 29,941 |
| 1938..... | 23 | 9,163 | 4,231 | 3,113 | 16,497 |
| 1939..... | 23 | 156,139 | 55,237 | 9,495 | 220,871 |
| 1940..... | 118 | 1,016,740 | 283,000 | 70,438 | 1,470,178 |
| 1941..... | 252 | 1,029,071 | 320,783 | 213,924 | 1,563,778 |
| 1942..... | 277 | 7,096,244 | 1,941,628 | 844,586 | 9,882,456 |
| 1943..... | 1,311 | 10,338,162 | 2,253,688 | 983,657 | 13,575,507 |
| 1944..... | 2,345 | 9,101,651 | 1,533,978 | 978,360 | 11,614,019 |
| 1945..... | 3,001 | 2,909,647 | 332,705 | 210,234 | 3,452,586 |
| 1946..... | 918 | 264,656 | 15,945 | 3,035 | 283,636 |
| 1947..... | 115 | 2,779 | 62 | 118 | 2,959 |
| 1948..... | 5 | | | | |
| 1949..... | | | | | |
| Total..... | 8,439 | 32,093,723 | 7,089,498 | 2,360,731 | 42,543,952 |

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1949, by tax years—Continued

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

| Tax year | Number of returns | Tax | Interest | Penalty | Total |
|-------------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| Excess profits tax: | | | | | |
| 1940..... | 10 | \$55,007 | \$26,986 | \$684 | \$82,677 |
| 1941..... | 43 | 441,323 | 154,567 | 4,291 | 600,181 |
| 1942..... | 100 | 1,989,196 | 582,585 | 63,301 | 2,635,082 |
| 1943..... | 190 | 4,266,556 | 1,149,585 | 280,995 | 5,697,136 |
| 1944..... | 225 | 2,578,878 | 601,980 | 251,355 | 3,432,211 |
| 1945..... | 264 | 3,450,641 | 596,634 | 140,957 | 4,188,232 |
| 1946..... | 17 | 54,971 | 7,376 | 1,974 | 64,321 |
| Total..... | 849 | 12,836,670 | 3,119,713 | 743,557 | 16,699,940 |
| Grand total..... | 9,288 | 44,930,293 | 10,209,211 | 4,104,288 | 59,243,792 |

(e) ASSESSMENTS BASED UPON STIPULATION BEFORE THE TAX COURT

| Tax year | Number of returns | Tax | Interest | Penalty | Total |
|---|-------------------|-------------------|-------------------|------------------|-------------------|
| Income and declared value excess-profits tax: | | | | | |
| 1925 and prior..... | 2 | \$13,930 | \$3,269 | \$96 | \$17,295 |
| 1926..... | 1 | 318 | 424 | 239 | 981 |
| 1927..... | 1 | 120 | 153 | 90 | 363 |
| 1928..... | 2 | 923 | 1,086 | 505 | 2,514 |
| 1929..... | 2 | 1,363 | 1,522 | 755 | 3,640 |
| 1930..... | 3 | 2,554 | 2,681 | 1,353 | 6,588 |
| 1931..... | 2 | 2,434 | 2,406 | 2,011 | 6,851 |
| 1932..... | 2 | 491 | 457 | 275 | 1,223 |
| 1933..... | 4 | 2,729 | 2,367 | 1,934 | 7,030 |
| 1934..... | 5 | 7,426 | 5,943 | 3,667 | 17,036 |
| 1935..... | 5 | 10,851 | 8,966 | 5,446 | 24,363 |
| 1936..... | 13 | 5,341,674 | 4,328,077 | 2,671,431 | 12,341,182 |
| 1937..... | 21 | 85,776 | 53,934 | 6,836 | 145,546 |
| 1938..... | 25 | 107,233 | 58,091 | 20,359 | 185,683 |
| 1939..... | 30 | 119,516 | 60,228 | 10,188 | 189,930 |
| 1940..... | 64 | 300,080 | 123,657 | 29,527 | 453,264 |
| 1941..... | 198 | 1,280,230 | 505,390 | 38,619 | 1,824,239 |
| 1942..... | 191 | 1,292,246 | 400,684 | 111,690 | 1,804,620 |
| 1943..... | 722 | 5,388,164 | 1,497,132 | 533,100 | 7,418,397 |
| 1944..... | 774 | 3,164,657 | 694,317 | 167,405 | 4,026,379 |
| 1945..... | 404 | 1,359,310 | 222,639 | 88,330 | 1,668,279 |
| 1946..... | 89 | 338,558 | 42,703 | 10,168 | 391,429 |
| 1947..... | 6 | 147,579 | 8,114 | 1,030 | 156,723 |
| 1948..... | | | | | |
| 1949..... | | | | | |
| Total..... | 2,566 | 18,978,162 | 8,023,339 | 3,702,054 | 30,703,555 |
| Excess profits tax: | | | | | |
| 1940..... | 15 | 309,474 | 101,485 | 784 | 411,743 |
| 1941..... | 77 | 1,045,745 | 395,065 | 5,753 | 1,446,563 |
| 1942..... | 124 | 1,635,186 | 541,203 | 30,483 | 2,206,872 |
| 1943..... | 179 | 3,225,664 | 859,896 | 50,126 | 4,135,686 |
| 1944..... | 106 | 1,213,424 | 279,451 | 10,140 | 1,503,015 |
| 1945..... | 35 | 435,188 | 82,257 | 275 | 517,720 |
| 1946..... | 5 | 18,821 | 3,467 | | 22,288 |
| Total..... | 541 | 7,883,502 | 2,262,824 | 97,561 | 10,243,887 |
| Grand total..... | 3,107 | 26,861,664 | 10,286,163 | 3,799,615 | 40,947,442 |

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1949, by tax years—Continued
(f) ASSESSMENTS MADE AFTER DECISION BY THE TAX COURT

| Tax year | Number of returns | Tax | Interest | Penalty | Total |
|---|-------------------|------------|-----------|----------|------------|
| Income and declared value excess-profits tax: | | | | | |
| 1925 and prior | | | | | |
| 1926 | | | | | |
| 1927 | | | | | |
| 1928 | 1 | \$96,790 | \$108,559 | \$50,130 | \$255,479 |
| 1929 | | | | | |
| 1930 | | | | | |
| 1931 | | | | | |
| 1932 | | | | | |
| 1933 | | | | | |
| 1934 | 1 | 6,877 | 5,365 | 3,439 | 15,681 |
| 1935 | 1 | 230,369 | 163,713 | 60,141 | 454,223 |
| 1936 | 8 | 193,052 | 126,682 | 30,161 | 349,895 |
| 1937 | 10 | 152,426 | 91,429 | 6,907 | 250,762 |
| 1938 | 15 | 537,868 | 197,681 | 7,418 | 742,965 |
| 1939 | 29 | 534,936 | 206,454 | 12,668 | 753,958 |
| 1940 | 59 | 954,655 | 330,826 | 29,150 | 1,314,631 |
| 1941 | 121 | 916,381 | 314,202 | 91,793 | 1,322,376 |
| 1942 | 78 | 1,830,262 | 512,969 | 34,945 | 2,378,176 |
| 1943 | 311 | 1,269,658 | 292,708 | 19,228 | 1,581,589 |
| 1944 | 280 | 295,790 | 56,635 | 11,555 | 363,980 |
| 1945 | 112 | 9,878 | 1,101 | 7,578 | 18,557 |
| 1946 | 19 | | | | |
| 1947 | | | | | |
| 1948 | | | | | |
| 1949 | | | | | |
| Total | 1,044 | 7,028,942 | 2,403,319 | 365,011 | 9,797,272 |
| Excess profits tax: | | | | | |
| 1940 | 12 | 58,836 | 28,055 | 60 | 86,951 |
| 1941 | 32 | 718,945 | 298,083 | 10,054 | 1,017,028 |
| 1942 | 67 | 2,287,349 | 672,571 | 13,951 | 2,969,974 |
| 1943 | 60 | 1,292,694 | 318,818 | 2,004 | 1,623,463 |
| 1944 | 23 | 381,164 | 90,614 | 7,387 | 478,782 |
| 1945 | 4 | 42,395 | | | 49,782 |
| 1946 | | | | | |
| Total | 198 | 4,781,383 | 1,413,528 | 26,069 | 6,220,980 |
| Grand total | 1,242 | 11,810,325 | 3,816,847 | 391,080 | 16,018,252 |

(g) TOTAL JEOPARDY ASSESSMENTS

| Tax year | Number of returns | Tax | Interest | Penalty | Total |
|---|-------------------|-------------|-------------|-------------|-------------|
| Income and declared value excess-profits tax: | | | | | |
| 1925 and prior | | | | | |
| 1926 | | | | | |
| 1927 | | | | | |
| 1928 | 1 | \$3,594,102 | \$2,775,730 | \$2,695,576 | \$9,065,408 |
| 1929 | 1 | 95,043 | 67,699 | 71,282 | 234,024 |
| 1930 | 1 | 59,043 | 38,514 | 44,282 | 141,839 |
| 1931 | 2 | 29,560 | 22,042 | 18,837 | 70,439 |
| 1932 | 2 | 26,827 | 20,459 | 15,118 | 61,404 |
| 1933 | 2 | 6,075 | 5,070 | 4,000 | 15,285 |
| 1934 | 4 | 15,901 | 12,273 | 10,555 | 38,729 |
| 1935 | 4 | 85,651 | 60,490 | 51,006 | 197,147 |
| 1936 | 5 | 44,230 | 28,261 | 28,074 | 98,565 |
| 1937 | 8 | 31,038 | 17,911 | 15,311 | 64,260 |
| 1938 | 10 | 22,186 | 11,503 | 17,283 | 50,927 |
| 1939 | 13 | 55,038 | 28,662 | 21,576 | 102,276 |
| 1940 | 44 | 199,476 | 80,437 | 87,672 | 367,585 |
| 1941 | 81 | 2,533,037 | 833,577 | 379,293 | 3,745,907 |
| 1942 | 161 | 3,502,766 | 906,649 | 751,103 | 5,220,508 |
| 1943 | 199 | 3,950,980 | 846,189 | 1,337,520 | 6,134,689 |
| 1944 | 286 | 9,675,240 | 1,618,530 | 1,631,571 | 12,943,141 |
| 1945 | 259 | 5,062,594 | 642,527 | 1,044,737 | 6,749,858 |
| 1946 | 157 | 4,740,205 | 222,066 | 542,810 | 5,505,081 |
| 1947 | 32 | 140,462 | 1,467 | 4,882 | 146,811 |
| 1948 | 1 | 101 | | | 101 |
| 1949 | | | | | |
| Total | 1,273 | 33,913,595 | 8,194,856 | 8,787,533 | 50,900,984 |

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1949, by tax years—Continued
(g) TOTAL JEOPARDY ASSESSMENTS—Continued

| Tax year | Number of returns | Tax | Interest | Penalty | Total |
|---------------------|-------------------|------------|------------|------------|------------|
| Excess profits tax: | | | | | |
| 1940 | 5 | \$29,560 | \$14,091 | \$9,630 | \$53,281 |
| 1941 | 15 | 376,883 | 182,314 | 123,518 | 682,715 |
| 1942 | 27 | 5,355,546 | 1,651,085 | 594,776 | 7,601,407 |
| 1943 | 51 | 7,503,339 | 2,054,264 | 848,937 | 10,406,540 |
| 1944 | 60 | 5,560,165 | 1,262,034 | 229,278 | 7,051,477 |
| 1945 | 49 | 15,856,266 | 2,729,769 | 641,206 | 19,127,241 |
| 1946 | 9 | 424,323 | 50,082 | 302,596 | 777,001 |
| Total | 206 | 35,106,082 | 7,913,639 | 2,649,941 | 45,669,662 |
| Grand total | 1,479 | 69,024,677 | 16,108,495 | 11,437,474 | 96,570,646 |

(h) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

| Tax year | Number of returns | Tax | Interest | Penalty | Total |
|---|-------------------|------------|-----------|-----------|------------|
| Income and declared value excess-profits tax: | | | | | |
| 1925 and prior | | | | | |
| 1926 | | | | | |
| 1927 | | | | | |
| 1928 | | | | | |
| 1929 | | | | | |
| 1930 | | | | | |
| 1931 | | | | | |
| 1932 | | | | | |
| 1933 | | | | | |
| 1934 | | | | | |
| 1935 | | | | | |
| 1936 | | | | | |
| 1937 | | | | | |
| 1938 | 1 | \$519 | \$319 | | \$838 |
| 1939 | | | | | |
| 1940 | | | | | |
| 1941 | 8 | 29,382 | 11,497 | \$3,081 | 43,960 |
| 1942 | 17 | 499,433 | 169,491 | 36,546 | 705,470 |
| 1943 | 46 | 383,611 | 83,591 | 46,622 | 513,824 |
| 1944 | 68 | 627,184 | 122,753 | 178,447 | 928,384 |
| 1945 | 127 | 1,274,203 | 218,018 | 269,607 | 1,761,828 |
| 1946 | 182 | 1,784,086 | 202,153 | 231,058 | 2,217,297 |
| 1947 | 105 | 616,082 | 35,883 | 109,463 | 761,428 |
| 1948 | 17 | 70,977 | 1,039 | 1,322 | 73,338 |
| 1949 | | | | | |
| Total | 541 | 5,285,477 | 844,744 | 895,146 | 7,025,367 |
| Excess profits tax: | | | | | |
| 1940 | 1 | 178 | 79 | | 257 |
| 1941 | 5 | 108,127 | 43,069 | 2,582 | 153,778 |
| 1942 | 12 | 689,237 | 226,898 | 48,878 | 964,813 |
| 1943 | 25 | 2,486,363 | 708,666 | 73,900 | 3,268,929 |
| 1944 | 28 | 3,161,790 | 709,448 | 38,954 | 3,909,192 |
| 1945 | 32 | 1,525,288 | 317,297 | 431,951 | 2,274,536 |
| 1946 | 6 | 404,416 | 47,646 | 301,761 | 753,823 |
| Total | 109 | 8,375,399 | 2,053,103 | 895,826 | 11,324,328 |
| Grand total | 650 | 13,660,876 | 2,897,847 | 1,790,972 | 18,349,695 |

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit during the fiscal year 1949, by tax years—Continued

(f) FRAUD JEOPARDY ASSESSMENTS

| Tax year | Number of returns | Tax | Interest | Penalty | Total |
|---|-------------------|-------------------|-------------------|------------------|-------------------|
| Income and declared value excess-profits tax: | | | | | |
| 1925 and prior | | | | | |
| 1926 | | | | | |
| 1927 | | | | | |
| 1928 | 1 | \$3,594,102 | \$2,775,730 | \$2,695,575 | \$9,065,408 |
| 1929 | 1 | 95,043 | 67,690 | 71,282 | 234,024 |
| 1930 | 1 | 59,043 | 38,514 | 44,282 | 141,839 |
| 1931 | 2 | 29,560 | 22,042 | 18,837 | 70,439 |
| 1932 | 2 | 25,827 | 20,459 | 15,118 | 51,404 |
| 1933 | 2 | 6,075 | 5,070 | 4,090 | 15,235 |
| 1934 | 4 | 15,901 | 12,273 | 10,555 | 38,729 |
| 1935 | 4 | 85,651 | 60,490 | 51,006 | 197,147 |
| 1936 | 5 | 44,230 | 28,261 | 23,074 | 95,565 |
| 1937 | 7 | 30,519 | 17,592 | 15,311 | 63,422 |
| 1938 | 10 | 22,186 | 25,662 | 21,576 | 102,276 |
| 1939 | 13 | 55,038 | 68,940 | 84,591 | 322,625 |
| 1940 | 35 | 170,094 | 664,086 | 342,747 | 3,090,487 |
| 1941 | 64 | 2,063,654 | 883,058 | 704,481 | 4,706,684 |
| 1942 | 115 | 3,119,145 | 723,436 | 1,169,073 | 5,206,305 |
| 1943 | 131 | 3,323,796 | 1,368,312 | 1,352,964 | 11,152,313 |
| 1944 | 169 | 8,401,037 | 340,374 | 813,679 | 4,432,561 |
| 1945 | 107 | 3,278,508 | 186,183 | 433,347 | 4,743,653 |
| 1946 | 52 | 4,124,123 | 423 | 3,560 | 73,473 |
| 1947 | 15 | 69,486 | | | 101 |
| 1948 | 1 | | | | |
| 1949 | 1 | | | | |
| Total | 732 | 28,633,118 | 7,350,112 | 7,892,387 | 43,875,617 |
| Excess profits tax: | | | | | |
| 1940 | 4 | 29,382 | 14,012 | 9,630 | 58,024 |
| 1941 | 10 | 268,756 | 109,245 | 120,936 | 493,937 |
| 1942 | 15 | 4,666,309 | 1,424,187 | 645,093 | 6,636,594 |
| 1943 | 26 | 5,016,976 | 1,345,598 | 775,037 | 7,137,511 |
| 1944 | 22 | 2,393,375 | 552,586 | 192,324 | 3,143,285 |
| 1945 | 17 | 14,330,978 | 2,412,472 | 109,255 | 16,852,705 |
| 1946 | 3 | 19,907 | 2,436 | 835 | 23,178 |
| Total | 97 | 26,730,683 | 5,860,536 | 1,754,115 | 34,345,334 |
| Grand total | 829 | 55,363,801 | 13,210,648 | 9,646,502 | 78,220,951 |

TABLE 10.—Tax items appealed to the Tax Court, fiscal year ended June 30, 1949

| Tax year | Items | Tax | Penalty | Total |
|------------------------------|--------------|--------------------|-------------------|--------------------|
| 1930 and prior | 82 | \$125,930 | \$70,716 | \$196,646 |
| 1931 | 16 | 15,318 | 8,479 | 24,797 |
| 1932 | 14 | 9,640 | 4,900 | 14,540 |
| 1933 | 19 | 18,115 | 11,424 | 29,539 |
| 1934 | 21 | 24,869 | 12,097 | 36,966 |
| 1935 | 26 | 127,721 | 78,783 | 206,504 |
| 1936 | 48 | 231,231 | 143,482 | 374,693 |
| 1937 | 71 | 712,659 | 222,371 | 935,030 |
| 1938 | 85 | 719,330 | 249,216 | 968,546 |
| 1939 | 81 | 443,392 | 186,143 | 629,535 |
| 1940 | 160 | 1,063,368 | 328,339 | 1,392,707 |
| 1941 | 372 | 5,665,882 | 897,364 | 6,563,246 |
| 1942 | 618 | 21,851,912 | 1,334,787 | 23,186,679 |
| 1943 | 1,561 | 44,826,327 | 3,752,664 | 48,578,991 |
| 1944 | 1,887 | 35,705,909 | 3,324,600 | 40,030,409 |
| 1945 | 2,239 | 43,555,262 | 2,633,862 | 46,189,124 |
| 1946 | 979 | 11,718,001 | 1,545,701 | 13,263,702 |
| 1947 | 235 | 2,368,638 | 898,114 | 3,266,752 |
| 1948 | 3 | 97,772 | | 97,772 |
| Year and amount undetermined | | | | |
| Total | 8,520 | 170,382,276 | 15,600,902 | 185,983,178 |

TABLE 11.—Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1948, by collection districts

| District | Number of factories 1 | | | | Materials used in manufacturing tobacco | | | | | | | Total |
|---------------------------|--------------------------|--------|--------|--------------------------|---|------------|------------|--------------|------------|-----------------|-------------|-------------|
| | In business Jan. 1, 1948 | Closed | Opened | In business Jan. 1, 1949 | Scrap | In process | Stems | Leaf tobacco | Sugar | Other materials | | |
| Arkansas | 1 | 0 | 0 | 1 | 110 | 4,500 | 14,034 | 6,110 | 26,248 | 603 | 96,630 | 110 |
| First California | 9 | 0 | 0 | 9 | 32,301 | 12,619 | 1,185,455 | 5,376,484 | 83,362 | 178,758 | 96,630 | 748,705 |
| Sixth California | 11 | 0 | 0 | 11 | 7,003 | 34,804 | 80,170 | 34,804 | 2,923,329 | 2,710,620 | 6,630 | 16,016 |
| Connecticut | 5 | 0 | 0 | 5 | 7 | 6,726 | 27,766 | 588,111 | 1,622,958 | 1,686,636 | 6 | 11,884 |
| Delaware | 1 | 0 | 0 | 1 | 182,433 | 355,280 | 370,706 | 423,117 | 240,372 | 5,513,436 | 5 | 2,182,425 |
| First Illinois | 22 | 1 | 2 | 23 | 34,321 | 72,069 | 423,117 | 684 | 2 | 2 | 12,267,866 | 83,244 |
| Eighth Illinois | 10 | 0 | 0 | 10 | 82,267 | 25,355 | 14,183 | 2,015,304 | 3,979,110 | 2,071,912 | 37,299 | 12,267,866 |
| Indiana | 5 | 0 | 0 | 5 | 14,183 | 1,865,207 | 3,900,487 | 5,876,150 | 83,362 | 1,686,636 | 2,306 | 83,244 |
| Kansas | 4 | 0 | 0 | 4 | 14,183 | 1,865,207 | 3,900,487 | 5,876,150 | 83,362 | 1,686,636 | 2,306 | 83,244 |
| Kentucky | 13 | 1 | 1 | 13 | 1,865,207 | 3,900,487 | 3,900,487 | 5,876,150 | 83,362 | 1,686,636 | 2,306 | 83,244 |
| Massachusetts | 13 | 0 | 0 | 13 | 30,170 | 34,804 | 4,706,684 | 1,185,455 | 2,923,329 | 2,710,620 | 6 | 16,016 |
| Michigan | 16 | 1 | 1 | 16 | 1,393,222 | 6,726 | 27,766 | 588,111 | 1,622,958 | 1,686,636 | 6 | 11,884 |
| Minnesota | 5 | 0 | 0 | 5 | 13,334 | 25,355 | 14,183 | 2,015,304 | 3,979,110 | 2,071,912 | 37,299 | 12,267,866 |
| First Missouri | 8 | 0 | 0 | 8 | 25,355 | 14,183 | 2,015,304 | 5,876,150 | 83,362 | 1,686,636 | 2,306 | 83,244 |
| Nebraska | 4 | 0 | 0 | 4 | 14,183 | 1,865,207 | 3,900,487 | 5,876,150 | 83,362 | 1,686,636 | 2,306 | 83,244 |
| Fifth New Jersey | 9 | 0 | 0 | 9 | 1,865,207 | 3,900,487 | 3,900,487 | 5,876,150 | 83,362 | 1,686,636 | 2,306 | 83,244 |
| First New York | 23 | 1 | 1 | 23 | 132,771 | 2,850 | 2,850 | 5,376,484 | 83,362 | 178,758 | 10,121,471 | 20,844,473 |
| Second New York | 20 | 0 | 0 | 20 | 300,133 | 15,953 | 15,953 | 33,084 | 44,335 | 17,629 | 561,013 | 8,273,733 |
| Third New York | 12 | 0 | 0 | 12 | 33,084 | 44,335 | 17,629 | 18,859 | 11,339 | 647 | 140,444 | 140,444 |
| Fourth New York | 6 | 0 | 0 | 6 | 18,859 | 11,339 | 6,303 | 14,034 | 2,998 | 1,924 | 140,444 | 140,444 |
| Twenty-first New York | 9 | 0 | 0 | 9 | 5,303 | 2,998 | 14,034 | 14,034 | 26,248 | 603 | 168,864 | 168,864 |
| Twenty-eighth New York | 8 | 0 | 0 | 8 | 2,780 | 4,991 | 4,991 | 6,110 | 2,670 | 520,861 | 520,861 | 520,861 |
| North Carolina | 9 | 0 | 0 | 9 | 10,105,175 | 341,688 | 341,688 | 8,575,322 | 11,708,951 | 6,904,759 | 12,916 | 12,916 |
| First Ohio | 3 | 0 | 0 | 3 | 2,982,622 | 4,684 | 4,684 | 830,430 | 2,012,943 | 2,130,839 | 82,403,107 | 82,403,107 |
| Tenth Ohio | 3 | 0 | 0 | 3 | 2,982,622 | 4,684 | 4,684 | 830,430 | 2,012,943 | 2,130,839 | 82,403,107 | 82,403,107 |
| Eighteenth Ohio | 15 | 2 | 2 | 15 | 161,713 | 2,085 | 2,085 | 200,099 | 1,105,497 | 1,401,653 | 34,219 | 34,219 |
| Oregon | 2 | 0 | 0 | 2 | 161,713 | 2,085 | 2,085 | 200,099 | 1,105,497 | 1,401,653 | 34,219 | 34,219 |
| First Pennsylvania | 20 | 0 | 0 | 20 | 1,325,009 | 308,193 | 308,193 | 63,474 | 327,641 | 138,190 | 2,561,462 | 2,561,462 |
| Twelfth Pennsylvania | 8 | 0 | 0 | 8 | 15,249 | 71,365 | 71,365 | 24,251 | 33,026 | 52,028 | 543,047 | 543,047 |
| Twenty-third Pennsylvania | 8 | 0 | 0 | 8 | 34,019 | 20,200 | 20,200 | 24,251 | 33,026 | 52,028 | 543,047 | 543,047 |
| Rhode Island | 9 | 0 | 0 | 9 | 34,019 | 20,200 | 20,200 | 24,251 | 33,026 | 52,028 | 543,047 | 543,047 |
| Tennessee | 9 | 0 | 0 | 9 | 275,498 | 13,160,349 | 1,907,120 | 360,150 | 117,087 | 198,760 | 23,672,003 | 23,672,003 |
| First Texas | 2 | 0 | 0 | 2 | 275,498 | 13,160,349 | 1,907,120 | 360,150 | 117,087 | 198,760 | 23,672,003 | 23,672,003 |
| Virginia | 7 | 0 | 0 | 7 | 3,883 | 26,676 | 3,843,211 | 1,907,120 | 117,087 | 198,760 | 64,883 | 64,883 |
| West Virginia | 1 | 0 | 0 | 1 | 3,883 | 26,676 | 3,843,211 | 1,907,120 | 117,087 | 198,760 | 64,883 | 64,883 |
| Wisconsin | 13 | 0 | 0 | 13 | 8,083 | 36,254 | 7,524 | 1,907,120 | 117,087 | 198,760 | 64,883 | 64,883 |
| Total, 1948 | 350 | 50 | 21 | 321 | 22,374,295 | 33,628,142 | 17,848,550 | 17,848,550 | 20,724,909 | 29,387,071 | 281,739,852 | 281,739,852 |
| Total, 1947 | 381 | 60 | 29 | 350 | 21,983,965 | 37,119,314 | 17,287,507 | 17,287,507 | 23,631,122 | 31,479,414 | 252,661,918 | 252,661,918 |
| Increase | 31 | 10 | 3 | 29 | 85,447,026 | 976,111 | 3,491,172 | 3,491,172 | 742,955 | 2,798,777 | 2,798,777 | 2,798,777 |
| Decrease | | | | | | | | | | | | |

1 Include only those factories producing a taxable product, excluding 193 quasi manufacturers whose operations are reported in table 27.

TABLE 12.—Tobacco and snuff manufactured and removed, calendar year 1948, by collection districts

| District | Tobacco manufactured | | | | | Manufactured tobacco removed | | | | Tax-paid Pounds |
|---------------------------|----------------------|-----------------|--------------------|--|-----------------|------------------------------|------------------------------------|--|-----------------|--------------------|
| | Plug Pounds | Twist Pounds | Fine cut Pounds | Scrap chewing, smoking, and snuff ¹ Pounds | Total Pounds | Without payment of tax | | | | |
| | | | | | | For export Pounds | For use as sea stores Pounds | For use of the United States Pounds | Total Pounds | |
| Arkansas | | | | 110 | 110 | 6,096 | | | 6,096 | 732,131 |
| First California | | | | 738,227 | 738,227 | | | | | 16,231 |
| Sixth California | | | | 15,231 | 15,231 | | | | | 12,350 |
| Connecticut | | | | 12,350 | 12,350 | | | | | 1,788,168 |
| Delaware | | | 1,990,624 | 1,788,168 | 1,788,168 | 18,461 | 365 | 27 | 18,853 | 12,234,827 |
| First Illinois | | 1,030 | | 10,282,947 | 10,282,947 | | | | | 80,941 |
| Eighth Illinois | | 533 | | 80,507 | 81,537 | | | | | 38,645 |
| Indiana | | | | 38,097 | 38,630 | | | | | 13,846 |
| Iowa | | | | 13,846 | 13,846 | | | | | 300 |
| Kansas | 351,107 | 952,880 | | 300 | 300 | 228,242 | 10,378 | 710 | 239,330 | 20,084,512 |
| Kentucky | | | | 18,996,154 | 20,300,141 | | | | | 201,713 |
| Massachusetts | 108,003 | 27,911 | 506,310 | 201,631 | 8,281,205 | | | | | 8,238,697 |
| Michigan | | | | 7,637,961 | 8,281,205 | | | | | 12,945 |
| Minnesota | | | | 12,945 | 12,945 | | | | | 26,958,782 |
| First Missouri | 11,065,459 | 779,570 | 145,171 | 16,850,912 | 26,841,112 | 1,745,123 | 12,404 | 2,130 | 1,759,657 | 3,806 |
| Nebraska | | | | 3,806 | 3,806 | | | | | 8,294,675 |
| Fifth New Jersey | | | 2,026 | 8,292,870 | 8,292,870 | | | | | 513,329 |
| First New York | | | | 508,141 | 508,141 | 4,097 | | | 4,097 | 124,163 |
| Second New York | | | | 134,864 | 134,864 | 8,605 | 2,400 | | 11,005 | 42,341 |
| Third New York | | | | 42,710 | 42,710 | | | | | 168,861 |
| Fourteenth New York | | | 2,562 | 166,721 | 166,283 | | | | | 508,081 |
| Twenty-first New York | | | | 508,081 | 508,081 | | | | | 12,784 |
| Twenty-eighth New York | | | | 12,784 | 12,784 | | | | | 82,707,686 |
| North Carolina | 32,920,294 | 820,229 | | 48,716,610 | 82,457,133 | 320,308 | 33,582 | 157,180 | 520,070 | 12,434,118 |
| First Ohio | 357,443 | | 931 | 12,196,922 | 12,555,296 | 99,092 | 9,159 | | 108,708 | 6,306,514 |
| Tenth Ohio | | | | 6,488,298 | 6,488,298 | 135 | | | 81 | 172,751 |
| Eighteenth Ohio | | | 914 | 171,837 | 172,751 | | | | | 1,125 |
| Oregon | | | | 1,140 | 1,140 | | | | | 2,345,262 |
| First Pennsylvania | | | 65,225 | 2,354,892 | 2,421,117 | 89,740 | 72 | | 89,612 | 633,189 |
| Twelfth Pennsylvania | | | 288,678 | 222,650 | 511,328 | | | | | 34,586 |
| Twenty-third Pennsylvania | | | | 34,587 | 34,587 | | | | | 2,438 |
| Rhode Island | | | | 2,422 | 2,422 | | | | | 21,130,332 |
| Tennessee | 16,396 | 2,447,439 | | 18,670,306 | 21,134,141 | | | | | 47,034 |
| First Texas | | 18,134 | | 25,900 | 47,084 | | | | | 693 |
| Utah | | | 203,478 | 693 | 693 | | | | | 22,678,941 |
| Virginia | 526,228 | 583,937 | | 23,757,825 | 25,971,519 | 2,281,266 | 103,358 | 9,750 | 2,394,374 | 11,199,603 |
| West Virginia | | | | 11,322,171 | 11,322,171 | 5,433 | | 147 | 5,580 | 182,270 |
| Wisconsin | | | | 188,749 | 188,749 | | | | | 239,958,770 |
| Total, 1948 | 45,345,930 | 5,631,713 | 3,206,919 | 190,499,360 | 244,680,922 | 4,816,711 | 171,718 | 170,482 | 5,158,911 | 237,497,345 |
| Total, 1947 | 47,305,808 | 5,151,735 | 3,793,349 | 186,082,180 | 242,283,072 | 4,199,789 | 243,902 | 160,400 | 4,604,091 | 237,497,345 |
| Increase | 1,959,878 | 479,978 | 586,430 | 4,464,180 | 2,397,850 | 616,922 | 72,184 | 10,082 | 554,820 | 2,461,425 |
| Decrease | | | | | | | | | | |

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, 42,068,146 pounds; smoking tobacco, 197,599,262 pounds, and snuff, 40,808,952 pounds.

TABLE 13.—Cigars: Number of factories operated, quantity of tobacco used, number of cigars manufactured, and removed without payment of tax, calendar year 1948, 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, 1948 | Opened | Closed | In business Jan. 1, 1949 | Unstemmed Pounds | Stemmed Pounds | Scraps, cuttings, and clippings Pounds | Manufactured Number | Removed without payment of tax ³ | | | |
| | | | | | | | | | For export Number | For use as sea stores Number | For personal consumption Number | Total Number |
| Alabama | 6 | 0 | 2 | 4 | 805,947 | 4,002 | 932,677 | 71,600,257 | | | | |
| Arkansas | 2 | 0 | 0 | 2 | 834 | 594 | 55 | 79,551 | | | 52,305 | 52,305 |
| First California | 30 | 3 | 5 | 28 | 207,458 | 28,102 | 501 | 15,765,750 | | | 2,751 | 2,751 |
| Sixth California | 45 | 8 | 14 | 39 | 107,080 | 455,228 | 3,645 | 28,084,992 | 32,900 | 76,500 | 29,275 | 165,775 |
| Colorado | 4 | 0 | 0 | 4 | 2,125 | 2,813 | 640 | 325,733 | | | 84,097 | 211,247 |
| Connecticut | 84 | 0 | 3 | 61 | 373,174 | 239,933 | 57,690 | 29,466,619 | | | 4,450 | 4,450 |
| Delaware | 2 | 0 | 0 | 2 | 901 | 107 | 84,000 | | | | 220,412 | 220,412 |
| Florida | 148 | 22 | 37 | 133 | 12,511,172 | 107 | 8,553,213 | 1,044,063,659 | 2,476,108 | 273,000 | 2,535,182 | 5,284,285 |
| Georgia | 16 | 3 | 6 | 12 | 1,129,715 | 39 | 1,568,005 | 126,142,705 | | | 6,430 | 6,430 |
| Iaaho | 1 | 6 | 0 | 1 | 198 | 17 | | | | | | |
| First Illinois | 166 | 12 | 29 | 149 | 121,117 | 111,859 | 48,219 | 13,928,338 | | | 218,307 | 218,307 |
| Eighth Illinois | 51 | 1 | 7 | 45 | 42,717 | 7,817 | 11,930 | 3,182,269 | | | 36,464 | 36,464 |
| Indiana | 26 | 0 | 4 | 22 | 1,204,557 | 825,582 | 125,780 | 102,695,824 | 985,500 | 193,100 | 42,656 | 1,221,256 |
| Iowa | 19 | 0 | 6 | 13 | 11,876 | 1,083 | 792 | 609,254 | | | 3,704 | 3,704 |
| Kansas | 5 | 2 | 3 | 4 | 582 | 45 | 95 | 38,450 | | | | |
| Kentucky | 18 | 2 | 6 | 14 | 726,754 | 1,838,692 | 56,427 | 140,401,102 | | | 41,296 | 41,296 |
| Louisiana | 9 | 1 | 5 | 5 | 447,920 | 678,546 | 222,521 | 73,774,099 | 105,500 | | 18 | 105,518 |
| Maine | 8 | 1 | 3 | 6 | 10,851 | 2,482 | 1,208 | 728,063 | | | 7,113 | 7,113 |
| Maryland | 7 | 1 | 0 | 8 | 151,807 | 46,382 | 176,141 | 18,130,785 | | | 1,475 | 1,475 |
| Massachusetts | 105 | 8 | 14 | 99 | 424,521 | 222,140 | 370,832 | 49,689,079 | 20,000 | 32,500 | 155,368 | 207,868 |
| Michigan | 65 | 1 | 17 | 49 | 139,706 | 606,592 | 32,069 | 37,668,841 | | | 125,967 | 125,967 |
| Minnesota | 34 | 1 | 4 | 31 | 21,147 | 8,076 | 11,426 | 2,062,385 | | | 18,774 | 18,774 |
| First Missouri | 27 | 6 | 6 | 27 | 47,950 | 162,101 | 17 | 10,243,400 | | | 77,795 | 77,795 |
| Sixth Missouri | 6 | 0 | 1 | 5 | 142 | 5 | 16 | 6,561 | | | 111 | 111 |
| Montana | 3 | 0 | 1 | 2 | 868 | 528 | 467 | 122,019 | | | 969 | 969 |
| Nebraska | 6 | 0 | 0 | 5 | | | | | | | | |
| Nevada | 1 | 0 | 0 | 1 | | | | | | | | |
| New Hampshire | 13 | 2 | 0 | 15 | 598,262 | 21,323 | 385,322 | 48,050,625 | 95,150 | | 145,751 | 240,901 |
| First New Jersey | 18 | 0 | 3 | 15 | 576,695 | 1,314,451 | 230,247 | 110,511,583 | 280,600 | 13,000 | 33,450 | 326,950 |
| Fifth New Jersey | 61 | 4 | 13 | 52 | 1,794,615 | 3,407,271 | 42,545 | 257,313,329 | 974,450 | 17,000 | 205,452 | 1,196,902 |
| New Mexico | 0 | 1 | 0 | 1 | 232 | | 60 | 13,655 | | | 180 | 180 |
| First New York | 125 | 10 | 19 | 116 | 1,373,464 | 79,698 | 39,950 | 67,008,396 | 3,000 | | 167,972 | 170,972 |
| Second New York | 76 | 8 | 14 | 70 | 472,930 | 71,234 | 30,316 | 30,020,239 | 30,200 | | 70,780 | 190,880 |
| Third New York | 135 | 14 | 24 | 125 | 179,179 | 172,485 | 71,592 | 24,227,195 | 67,250 | | 102,111 | 169,361 |
| Fourteenth New York | 125 | 15 | 18 | 128 | 256,695 | 718,359 | 21,835 | 61,532,234 | 3,500 | 7,600 | 55,440 | 66,440 |
| Twenty-first New York | 26 | 3 | 7 | 22 | 18,384 | 3,970 | 605 | 1,131,061 | | | 7,882 | 7,882 |
| Twenty-eighth New York | 87 | 2 | 3 | 87 | 55,787 | 2,700 | 5,300 | 2,800,100 | | | 16,875 | 16,875 |
| North Carolina | 8 | 0 | 1 | 7 | 282,141 | 291 | 360,727 | 28,700,066 | | | 42,401 | 42,401 |
| North Dakota | 2 | 0 | 0 | 2 | 371 | 166 | 115 | 28,700 | | | | |
| First Ohio | 18 | 3 | 5 | 16 | 301,795 | 31,782 | 16,879 | 13,504,009 | | | 35,859 | 35,859 |

For footnotes, see end of table.

TABLE 13.—Cigars: Number of factories operated, quantity of tobacco used, number of cigars manufactured, and removed without payment of tax, calendar year 1948, by collection districts—Continued

| District | Number of factories ¹ | | | | Tobacco used in making cigars ² | | | Cigars weighing more than 3 pounds per thousand | | | | |
|---------------------------|----------------------------------|--------|--------|--------------------------|--|------------|---------------------------------|---|---|-----------------------|--------------------------|------------|
| | In business Jan. 1, 1948 | Opened | Closed | In business Jan. 1, 1949 | Unstemmed | Stemmed | Scraps, cuttings, and clippings | Manufactured | Removed without payment of tax ³ | | | Total |
| | | | | | | | | | For export | For use as sea stores | For personal consumption | |
| | | | | | Pounds | Pounds | Pounds | Number | Number | Number | Number | Number |
| Tenth Ohio | 18 | 0 | 2 | 16 | 527,859 | 2,885,120 | 411,722 | 174,730,157 | 1,071,900 | 140,000 | 345,613 | 1,567,513 |
| Eleventh Ohio | 17 | 0 | 4 | 13 | 37,167 | 2,035 | 27,472 | 3,558,099 | | | 2,807 | 2,807 |
| Eighteenth Ohio | 38 | 3 | 8 | 33 | 301,952 | 30,752 | 294,124 | 30,361,719 | | | 52,063 | 52,063 |
| Oregon | 10 | 0 | 3 | 7 | 1,215 | 1,094 | 302 | 152,210 | | | 3,285 | 3,285 |
| First Pennsylvania | 373 | 16 | 74 | 315 | 20,813,328 | 12,175,861 | 6,151,256 | 1,720,521,264 | 11,890,000 | 3,737,550 | 552,763 | 16,180,413 |
| Twelfth Pennsylvania | 28 | 4 | 8 | 24 | 3,564,849 | 8,881,105 | 381,495 | 701,134,802 | 5,536,950 | 1,135,550 | 94,351 | 6,766,801 |
| Twenty-third Pennsylvania | 30 | 2 | 8 | 24 | 291,408 | 3,538 | 145,975 | 22,743,215 | | | 10,287 | 10,287 |
| Rhode Island | 20 | 0 | 1 | 20 | 36,220 | 881 | 5,348 | 1,954,963 | | | 4,864 | 4,864 |
| South Carolina | 2 | 1 | 0 | 2 | 1,222,301 | 1,708,607 | 213,610 | 190,247,924 | 805,550 | 206,200 | 1,266 | 1,013,016 |
| South Dakota | 2 | 1 | 0 | 2 | 23 | 9 | 23 | 9,189 | | | 139 | 139 |
| Tennessee | 4 | 1 | 0 | 5 | 781,535 | 174,248 | 2,354 | 51,908,638 | 50,000 | | 789 | 50,789 |
| Texas | 5 | 1 | 0 | 5 | 213,339 | 24,340 | 19,768 | 10,956,371 | | | 2,597 | 2,597 |
| Second Texas | 2 | 0 | 0 | 2 | 1,721 | | 2,126 | 170,928 | | | 2,798 | 2,798 |
| Utah | 1 | 0 | 0 | 1 | 2,543 | 5,942 | | 499,907 | | | 3,807 | 3,807 |
| Vermont | 1 | 0 | 0 | 1 | 23 | | | 1,692 | | | 192 | 192 |
| Virginia | 6 | 1 | 0 | 7 | 3,281,303 | 505,052 | 3,355 | 195,036,507 | 1,682,250 | 394,500 | 1,281 | 2,078,031 |
| Washington | 6 | 6 | 2 | 4 | 547 | 414 | 600 | 83,337 | | | 2,512 | 2,512 |
| West Virginia | 16 | 0 | 2 | 14 | 1,431,551 | 1,011,704 | 4,829 | 117,689,804 | | | 187,228 | 187,228 |
| Wisconsin | 129 | 10 | 24 | 115 | 163,193 | 61,961 | 104,511 | 15,528,996 | | | 312 | 312 |
| Wyoming | 1 | 0 | 0 | 1 | 198 | | | 31 | | | | |
| Total, 1948 | 2,228 | 174 | 420 | 1,962 | 57,139,605 | 40,584,330 | 21,160,137 | 5,645,104,476 | 26,110,703 | 6,320,700 | 5,818,026 | 38,249,429 |
| 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 |
| Increase | | | | | 1,748,191 | 289,924 | 1,726,829 | 157,448,305 | 1,182,637 | 3,439,350 | 292,460 | 2,549,173 |
| Decrease | 213 | 145 | 112 | 246 | | | | | | | | |

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND

| | | | | | | | | | | |
|---------------------|---------|---------|-------|------------|--------|--------|--------|--------|--|--------|
| First New York | 1,773 | 2,344 | 1,398 | 1,521,160 | | | | | | 44,000 |
| Fourteenth New York | 9,755 | 4,740 | 3,490 | 4,669,200 | | | 34,000 | 10,000 | | 12,000 |
| Virginia | 100,891 | 171,719 | | 82,943,820 | | | 6,000 | 6,000 | | 56,000 |
| Total, 1948 | 112,419 | 178,803 | 4,888 | 89,134,180 | 40,000 | 18,000 | | 5,000 | | 5,000 |
| Total, 1947 | 106,736 | 151,759 | 293 | 79,689,570 | 40,000 | 11,000 | | | | 51,000 |
| Increase | 5,683 | 27,044 | 4,595 | 9,444,610 | 40,000 | 7,000 | | | | |

¹ The number of factories in business includes factories which manufactured small cigars.
² Average quantity of leaf tobacco used per 1,000 large cigars, 24.71 pounds; 1,000 small cigars, 4.01 pounds. The number of large cigars of each class removed tax-paid at different tax rates is shown in the following table.
³ Cigars were also removed from factories without payment of tax for use of the United States as follows: First Pennsylvania, 56,900; twelfth Pennsylvania, 5,000; Virginia, 17,500; total, 79,400 cigars.

TABLE 14.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1948, 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 5 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 | | 12,716 | 55,103,750 | 11,355,400 | 4,965,850 | | | 71,437,716 |
| Arkansas | | | 28,500 | 41,350 | 6,300 | | | 76,150 |
| First California | | 11,909,500 | 731,850 | 336,060 | 1,660,244 | 440,425 | 6,725 | 15,064,794 |
| Sixth California | 50 | | 426,475 | 246,400 | 22,002,409 | 5,032,820 | 78,920 | 27,787,074 |
| Colorado | | | 60,900 | 95,850 | 164,650 | | | 321,400 |
| Connecticut | | 189,500 | 110,875 | 4,399,900 | 21,654,910 | 2,020,375 | | 28,275,560 |
| Delaware | | | | 84,000 | | | | 84,000 |
| Florida | 593,499 | 2,698,950 | 627,633,122 | 241,419,743 | 90,635,947 | 12,999,481 | 56,849,652 | 1,032,830,394 |
| Georgia | 63,942 | 647,550 | 122,968,950 | 107,650 | 25,350 | | | 123,813,442 |
| Idaho | | | 2,800 | 8,150 | | | | 10,950 |
| First Illinois | 262,000 | 5,250 | 601,110 | 1,069,725 | 10,207,445 | 969,750 | 629,875 | 13,655,156 |
| Eighth Illinois | | | 613,200 | 1,313,300 | 1,252,400 | | | 3,178,900 |
| Indiana | 151,900 | 1,928,300 | 884,475 | 6,139,550 | 90,867,554 | 69,925 | 6,000 | 100,047,804 |
| Iowa | | | 15,450 | 381,200 | 206,100 | | | 603,750 |
| Kansas | 9,300 | 1,100 | 20,300 | 1,450 | 50 | | | 32,200 |
| Kentucky | 9,150 | 267,800 | 2,327,800 | 287,120 | 129,194,245 | 9,675 | | 132,095,790 |
| Louisiana | | | 221,250 | 12,567,460 | 52,367,602 | 7,969,705 | 300,301 | 73,428,308 |
| Maine | | | 16,500 | 224,800 | 458,300 | | | 699,600 |
| Maryland | 400 | | 13,587,250 | 3,113,750 | 1,405,025 | 3,700 | 1,700 | 18,111,825 |
| Massachusetts | 490,000 | 680,000 | 706,835 | 31,976,490 | 14,871,568 | 759,525 | 39,675 | 49,524,093 |
| Michigan | 13,000 | 280,000 | 3,141,025 | 1,017,025 | 32,461,647 | 272,525 | 995,075 | 38,180,297 |
| Minnesota | | | 1,051,700 | 215,250 | 756,522 | 600 | | 2,023,972 |
| First Missouri | 58,000 | | 174,950 | 1,349,546 | 2,454,125 | 32,800 | 6,750 | 4,076,171 |
| Sixth Missouri | | | 1,275,050 | 319,300 | 9,022,942 | | | 10,617,292 |
| Montana | | | 1,400 | | 5,050 | | | 6,450 |
| Nebraska | | | 47,000 | 38,050 | 36,100 | | | 121,150 |
| New Hampshire | | | | 608,950 | 46,996,809 | | 7,700 | 47,613,459 |
| First New Jersey | 162,775 | | 4,751,050 | 4,227,250 | 91,098,254 | 7,722,913 | 1,674,313 | 109,576,555 |
| Fifth New Jersey | 268,640 | 30,604,975 | 24,840,535 | 4,586,110 | 176,871,680 | 6,692,315 | 1,862,450 | 245,726,705 |
| New Mexico | | | 7,000 | 1,500 | 3,375 | | | 11,875 |
| First New York | 1,192,020 | 35,363,524 | 3,414,050 | 23,589,400 | 4,742,575 | 359,915 | 186,675 | 68,848,159 |
| Second New York | 148,700 | 18,895,100 | 4,824,810 | 1,713,779 | 2,334,631 | 728,250 | 295,665 | 28,940,930 |
| Third New York | 334,625 | 2,759,600 | 5,377,900 | 2,886,350 | 7,574,921 | 3,898,178 | 1,534,929 | 24,366,503 |
| Fourteenth New York | 220,250 | 890,334 | 2,054,850 | 1,583,300 | 42,840,305 | 1,676,192 | 265,925 | 49,430,156 |

For footnote see end of table.

TABLE 14.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1918, by collection districts—Continued

| District | Class A (manu- factured to retail at not more than 2½ cents each)— tax, \$2.50 per thousand | Class B (manu- factured to retail at more than 2½ cents each and not more than 4 cents each)—tax, \$3 per thousand | Class C (manu- factured to retail at more than 4 cents each and not more than 6 cents each)—tax, \$4 per thousand | Class D (manu- factured to retail at more than 6 cents each and not more than 8 cents each)—tax, \$7 per thousand | Class E (manu- factured to retail at more than 8 cents each and not more than 15 cents each)—tax, \$10 per thousand | Class F (manu- factured to retail at more than 15 cents each and not more than 20 cents each)—tax, \$15 per thousand | Class G (manu- factured to retail at more than 20 cents each)—tax, \$20 per thousand | Total |
|---------------------------|--|--|---|---|---|--|--|---------------|
| | Number | Number | Number | Number | Number | Number | Number | Number |
| Twenty-first New York | 29,000 | 246,000 | 106,100 | 255,650 | 267,150 | 110,775 | 1,114,675 | 1,114,675 |
| Twenty-eighth New York | 151,000 | 653,000 | 663,250 | 231,050 | 803,875 | 150 | 2,704,325 | 2,704,325 |
| North Carolina | | | 7,158,200 | 21,418,550 | 28,550 | | 28,600,650 | 28,600,650 |
| North Dakota | | | 20,500 | 319,200 | 11,438,000 | 56,500 | 13,614,050 | 13,614,050 |
| First Ohio | 17,400 | 1,398,000 | 1,991,125 | 842,400 | 108,146,400 | 1,469,600 | 172,777,674 | 172,777,674 |
| Eleventh Ohio | 30,000 | 1,367,000 | 3,246,450 | 16,750 | 1,850 | 32,200 | 3,683,300 | 3,683,300 |
| Eighteenth Ohio | 3,150 | 1,091,100 | 15,347,375 | 3,989,400 | 9,690,016 | 4,750 | 30,049,041 | 30,049,041 |
| Oregon | | | 11,360 | 57,500 | 82,000 | | 150,200 | 150,200 |
| First Pennsylvania | 4,336,750 | 33,966,635 | 389,051,666 | 107,398,508 | 1,116,205,628 | 42,961,283 | 1,702,686,249 | 1,702,686,249 |
| Twelfth Pennsylvania | 2,899,550 | 46,637,150 | 91,589,284 | 41,637,748 | 509,277,625 | 17,428,967 | 713,176,389 | 713,176,389 |
| Twenty-third Pennsylvania | 31,150 | 1,746,600 | 10,961,600 | 177,450 | 268,225 | | 21,945,210 | 21,945,210 |
| Rhode Island | 40,000 | 1,047,200 | 458,125 | 1,774,550 | 139,162,704 | | 183,317,564 | 183,317,564 |
| South Carolina | 21,400 | 43,361,960 | 2,757,700 | 13,850 | 7,200 | | 9,050 | 9,050 |
| Tennessee | 18,300 | 20,507,350 | 13,758,900 | 4,644,660 | 13,845,535 | | 52,774,535 | 52,774,535 |
| First Texas | 1,300 | | 366,700 | 2,058,725 | 5,691,095 | | 10,910,470 | 10,910,470 |
| Second Texas | | | | 145,400 | 22,600 | | 168,000 | 168,000 |
| Utah | | | | | 503,825 | | 503,825 | 503,825 |
| Vermont | | | | 1,500 | | | 1,500 | 1,500 |
| Virginia | | 48,910,500 | 38,577,192 | 136,100 | 50,624,985 | | 194,318,387 | 194,318,387 |
| Washington | | | 31,240 | 32,450 | 49,261,175 | | 89,875 | 89,875 |
| West Virginia | 25,450 | 973,550 | 30,441,970 | 33,406,526 | 49,900,472 | | 114,747,979 | 114,747,979 |
| Wisconsin | | | 166,660 | 963,075 | 13,728,135 | | 15,314,105 | 15,314,105 |
| Wyoming | | | | | 10,825 | | 10,825 | 10,825 |
| Total, 1948 | 11,349,707 | 308,511,434 | 1,543,322,928 | 574,971,217 | 2,855,068,079 | 116,501,919 | 5,587,505,663 | 5,587,505,663 |
| Total, 1947 | 14,670,327 | 306,276,044 | 1,045,687,218 | 846,010,629 | 3,059,249,373 | 108,037,798 | 5,460,105,354 | 5,460,105,354 |
| Increase | 3,321,210 | 2,235,390 | 497,635,710 | 271,039,412 | 104,179,696 | 8,464,121 | 127,400,309 | 127,400,309 |
| Decrease | | | | | | | | |

¹ In addition cigars weighing not more than 3 pounds per thousand were removed tax-paid during 1948 as follows: First New York, 1,368,280; fourteenth New York, 5,098,700; Virginia, 83,941,960; total, \$9,508,570 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 1948¹

| Year | Number of warehouses | | | Tobacco used ² | | | |
|----------|----------------------------|--------|--------|-----------------------------|-------------------|---------------------|------------------|
| | In busi- ness Jan. 1 | Opened | Closed | In busi- ness Dec. 31 | Un- stemmed | Stemmed | Scraps |
| 1948 | 6 | 0 | 0 | 6 | Pounds 477,598 | Pounds 1,718,794 | Pounds 75,623 |
| 1947 | 6 | 0 | 0 | 6 | 793,088 | 1,735,953 | 96,522 |
| Increase | | | | | | | |
| Decrease | | | | | 315,490 | 17,159 | 20,899 |

| Year | Manu- factured | Removed tax-paid | | | |
|----------|-----------------------|------------------|------------------|-------------|---------------------|
| | | Class A | Class B | Class C | Class D |
| 1948 | Number 142,893,534 | Number 750 | Number 65,100 | Number 0 | Number 9,140,297 |
| 1947 | 124,055,188 | 44,800 | 26,200 | 1,800 | 5,939,182 |
| Increase | 18,838,346 | | 38,900 | | |
| Decrease | | 44,050 | | 1,800 | 3,201,115 |

| Year | Removed tax-paid—Continued | | | | Value of stamps used |
|----------|----------------------------|----------------------|----------------------|-----------------------|-------------------------|
| | Class E | Class F | Class G | Total | |
| 1948 | Number 35,687,381 | Number 43,529,500 | Number 51,350,807 | Number 139,873,835 | \$2,102,511.70 |
| 1947 | 30,343,117 | 41,383,239 | 46,105,812 | 123,844,150 | 1,688,068.07 |
| Increase | 5,344,264 | 2,246,261 | 5,244,995 | 16,029,685 | 214,443.63 |
| Decrease | | | | | |

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 A average quantity of leaf tobacco used per 1,000 cigars, 20.09 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 1948, by collection districts

| District | Number of factories ¹ | | | | Tobacco used ² | | |
|---------------------------|----------------------------------|----------|----------|--------------------------|---------------------------|--------------------|---------------------------------|
| | In business Jan. 1, 1948 | Opened | Closed | In business Jan. 1, 1949 | Unstemmed | Stemmed | Scraps, cuttings, and clippings |
| | | | | | Pounds | Pounds | Pounds |
| First California..... | 2 | 0 | 0 | 2 | 1,013,182 | 11,708,840 | 488,391 |
| Sixth California..... | 2 | 0 | 1 | 1 | | 193 | |
| Florida..... | 1 | 0 | 0 | 1 | 72 | | |
| Kentucky..... | 5 | 0 | 0 | 5 | 31,202,892 | 61,238,333 | 2,328,952 |
| Massachusetts..... | 1 | 0 | 0 | 1 | 420 | | |
| Michigan..... | 2 | 0 | 0 | 2 | | | 99 |
| First Missouri..... | 1 | 0 | 0 | 1 | | | 732,553 |
| Fifth New Jersey..... | 3 | 0 | 0 | 3 | 1,603,387 | 17,983,176 | 1,226,844 |
| First New York..... | 2 | 1 | 0 | 3 | 809,459 | 1,817,368 | 156,505 |
| Second New York..... | 6 | 1 | 0 | 7 | 192,399 | 828,384 | 409 |
| Third New York..... | 6 | 0 | 0 | 6 | 10,381 | 175,117 | 12,990 |
| Fourteenth New York..... | 2 | 0 | 0 | 2 | 35,285 | 8,656 | |
| North Carolina..... | 7 | 0 | 1 | 6 | 28,945,423 | 407,274,910 | 36,218,890 |
| Tenth Ohio..... | 1 | 0 | 0 | 1 | | | |
| First Pennsylvania..... | 1 | 0 | 0 | 1 | 2,278 | 1,827,564 | 2,980,973 |
| Twelfth Pennsylvania..... | 1 | 1 | 1 | 1 | 780 | | 171 |
| Virginia..... | 10 | 1 | 1 | 10 | 66,998,814 | 171,265,343 | 8,024,079 |
| Total, 1948..... | 53 | 4 | 4 | 53 | 130,814,772 | 674,127,884 | 52,140,856 |
| Total, 1947..... | 60 | 2 | 9 | 53 | 120,427,980 | 661,520,003 | 39,852,406 |
| Increase..... | | 2 | | | 10,386,792 | 12,607,881 | 12,288,450 |
| Decrease..... | 7 | | 5 | | | | |

| District | Cigarettes weighing not more than 3 pounds per thousand | | | | | | Removed tax-paid |
|---------------------------|---|--------------------------------|-----------------------|------------------------------|--------------------------|-----------------------|------------------------|
| | Manufactured | Removed without payment of tax | | | | | |
| | | For export | For use as sea stores | For use of the United States | For personal consumption | Total | |
| Number | Number | Number | Number | Number | Number | Number | |
| First California..... | 5,803,241,340 | 1,944,852,000 | 268,890,000 | 1,445,000 | | 2,215,187,000 | 3,603,489,340 |
| Sixth California..... | 65,852 | | | | | 930 | 64,300 |
| Florida..... | 24,500 | | | | | | 5,060 |
| Kentucky..... | 42,234,200,750 | 1,151,005,265 | 7,445,000 | 10,000 | 3,720,226 | 1,162,180,455 | 41,107,628,965 |
| Massachusetts..... | 69,400 | | | | | | 74,000 |
| Michigan..... | 35,900 | | | | | | 32,700 |
| First Missouri..... | 261,634,290 | 251,395,360 | | | | 251,395,360 | 1,711,720 |
| Fifth New Jersey..... | 9,162,983,430 | 450,979,520 | 24,060,000 | 4,537,000 | | 479,676,520 | 8,689,353,110 |
| First New York..... | 1,182,203,867 | 336,476,100 | 317,000 | | | 336,793,100 | 855,465,340 |
| Second New York..... | 481,858,805 | 7,140,250 | 680,000 | | | 7,325,008 | 472,182,490 |
| Third New York..... | 96,008,270 | 128,523,820 | | | 4,758 | 128,523,820 | 1,789,190 |
| Fourteenth New York..... | 14,529,320 | 12,385,400 | | | | 12,385,400 | 1,322,900 |
| North Carolina..... | 216,226,383,278 | 9,822,684,500 | 3,083,251,000 | 278,403,400 | 4,708,480 | 13,199,045,380 | 203,189,610,898 |
| Tenth Ohio..... | | | | | | | |
| First Pennsylvania..... | 2,005,787,660 | 1,213,390,400 | 10,000 | 2,816,000 | 160,800 | 1,216,377,200 | 875,256,480 |
| Twelfth Pennsylvania..... | 308,070 | | | | | | 295,810 |
| Virginia..... | 109,356,411,330 | 18,152,146,660 | 1,418,029,000 | 93,815,000 | 4,713,300 | 19,678,708,960 | 89,740,648,440 |
| Total, 1948..... | 386,825,746,052 | 33,480,979,275 | 4,802,682,000 | 381,026,400 | 13,306,488 | 38,677,994,163 | 348,508,790,733 |
| Total, 1947..... | 369,682,768,875 | 29,002,769,650 | 5,021,300,000 | 240,047,324 | 13,031,098 | 34,277,148,072 | 335,412,516,425 |
| Increase..... | | | | | | | |
| Decrease..... | 17,142,977,177 | 4,478,209,625 | 218,618,000 | 140,979,076 | 275,390 | 4,400,846,091 | 13,090,274,308 |

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

TABLE 17.—Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured and removed, calendar year 1948, 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 | 192 | 469 | | 146,500 | | 146,500 |
| Second New York | 203 | 1,284 | | 385,700 | 204,500 | 408,320 |
| Third New York | 179 | | 71 | 60,150 | | 60,150 |
| North Carolina | | | 190 | 48,400 | | 48,400 |
| Twelfth Pennsylvania | | | 3 | 500 | | 500 |
| Total, 1948 | 574 | 1,753 | 264 | 641,250 | 204,500 | 683,870 |
| Total, 1947 | 598 | 1,333 | 307 | 536,870 | 700 | 536,590 |
| Increase | | 420 | | 104,380 | 203,800 | 127,280 |
| Decrease | 24 | | 43 | | | |

¹ Average quantity of leaf tobacco used per 1,000 large cigarettes, 5.09 pounds.

NOTE.—The number of factories in business is included in table 18.

TABLE 18.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, also quantities of such articles manufactured, calendar years 1944-48¹

| Year | Cigars | | Cigarettes | | Tobacco and snuff | Total |
|------|--------------------|---------|------------|---------------|-------------------|---------------|
| | Large ² | Small | Large | Small | | |
| | Pounds | Pounds | Pounds | Pounds | Pounds | Pounds |
| 1944 | 129,399,366 | 482,602 | 273,114 | 920,145,057 | 204,241,196 | 1,254,541,355 |
| 1945 | 128,011,949 | 378,414 | 783,507 | 943,502,267 | 218,499,433 | 1,291,175,570 |
| 1946 | 137,165,884 | 372,885 | 8,662 | 1,000,929,225 | 168,190,329 | 1,306,666,985 |
| 1947 | 136,028,366 | 309,472 | 2,785 | 1,055,591,192 | 164,184,731 | 1,355,118,546 |
| 1948 | 139,465,661 | 357,340 | 3,263 | 1,099,173,092 | 161,092,053 | 1,400,091,309 |

TOBACCO AND SNUFF

| Year | Plug | Twist | Fine cut | Scrap chewing | Smoking | Snuff | Total |
|------|------------|-----------|-----------|---------------|-------------|------------|-------------|
| | Pounds | Pounds | Pounds | Pounds | Pounds | Pounds | Pounds |
| 1944 | 61,654,569 | 6,498,436 | 4,062,238 | 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 | 168,522,865 | 43,833,974 | 330,501,801 |
| 1946 | 51,809,873 | 5,772,628 | 3,755,813 | 46,117,134 | 106,414,119 | 39,391,114 | 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 |
| 1948 | 45,345,930 | 5,631,713 | 3,206,919 | 42,088,146 | 107,599,262 | 40,806,952 | 244,680,922 |

CIGARS AND CIGARETTES

| Year | Cigars | | Cigarettes | |
|------|--|--|--|--|
| | Weighing more than 3 pounds per thousand | Weighing not more than 3 pounds per thousand | Weighing more than 3 pounds per thousand | Weighing not more than 3 pounds per thousand |
| | Number | Number | Number | Number |
| 1944 | 5,198,679,049 | 123,339,710 | 26,870,442 | 323,583,887,771 |
| 1945 | 5,274,574,590 | 98,167,090 | 82,415,955 | 332,194,669,743 |
| 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 | 369,682,768,875 |
| 1948 | 5,645,104,476 | 89,134,180 | 641,250 | 386,325,746,052 |

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 1948
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 1947 AND 1948

| Output of tobacco (pounds) | Manufactured tobacco produced | | | | | | | |
|----------------------------|-------------------------------|------------|-----------|-----------|---------------|-------------|------------|-------------|
| | Number of manufacturers | Plug | Twist | Fine cut | Scrap chewing | Smoking | Snuff | Total |
| | | | | | | | | |
| Under 50,000 | 348 | | 46,754 | 67,880 | 315,863 | 720,010 | 107,041 | 1,256,658 |
| 50,000 to 100,000 | 13 | | 341,228 | 1,849 | 385,548 | 548,647 | 107,041 | 944,044 |
| 100,000 to 250,000 | 10 | 86,300 | 693,876 | 3,143 | 280,279 | 808,060 | 166,792 | 1,634,992 |
| 250,000 to 500,000 | 6 | 3,647,525 | 2,446,979 | 634,414 | 604,794 | 969,454 | 6,665,297 | 2,323,995 |
| 500,000 to 1,000,000 | 16 | 43,571,863 | 1,609,327 | 2,786,553 | 2,190,979 | 17,353,264 | 32,226,364 | 83,237,968 |
| Over 1,000,000 | 17 | 47,305,808 | 5,151,735 | 3,793,349 | 42,188,634 | 104,680,032 | 39,163,514 | 242,283,072 |
| Total | 410 | 45,345,930 | 5,631,713 | 3,206,919 | 42,088,146 | 107,599,262 | 40,806,952 | 244,680,922 |
| Under 50,000 | 314 | | 88,718 | 67,139 | 281,949 | 683,198 | 106,122 | 1,277,126 |
| 50,000 to 100,000 | 9 | | 159,268 | 2,026 | 228,406 | 402,287 | 158,795 | 722,719 |
| 100,000 to 250,000 | 7 | 89,505 | 850,438 | 2,952 | 226,479 | 796,847 | 158,795 | 1,386,694 |
| 250,000 to 500,000 | 14 | 3,101,545 | 2,961,902 | 289,609 | 663,260 | 967,767 | 1,788,168 | 2,689,163 |
| 500,000 to 1,000,000 | 18 | 41,876,882 | 1,621,449 | 2,845,983 | 2,242,838 | 12,116,936 | 38,755,867 | 22,500,997 |
| Over 1,000,000 | 18 | 45,345,930 | 5,631,713 | 3,206,919 | 42,088,146 | 107,599,262 | 40,806,952 | 244,680,922 |
| Total | 371 | 45,345,930 | 5,631,713 | 3,206,919 | 42,088,146 | 107,599,262 | 40,806,952 | 244,680,922 |

REPORT OF COMMISSIONER OF INTERNAL REVENUE

TABLE 19.—Summary of operations of manufacturers of tobacco and cigars, calendar year 1948—Continued

SUMMARY

| Output of tobacco (pounds) | Number of manufacturers | | | Increase or decrease (-) | 1948 Pounds | 1947 Pounds | 1948 Pounds | Percent of total | |
|----------------------------|-------------------------|------|--------------------------|--------------------------|----------------|----------------|----------------|------------------|------|
| | 1947 | 1948 | | | | | | 1947 | 1948 |
| | | | Increase or decrease (-) | | | | | | |
| Under 50,000..... | 348 | 314 | -34 | 1,277,126 | 20,468 | 0.52 | 100.00 | 100.00 | |
| 50,000 to 100,000..... | 13 | 9 | -4 | 727,710 | -221,325 | -30 | | | |
| 100,000 to 250,000..... | 16 | 9 | -7 | 1,393,694 | -141,208 | -10 | | | |
| 250,000 to 500,000..... | 16 | 7 | -9 | 2,323,095 | 366,068 | 15 | | | |
| 500,000 to 1,000,000..... | 16 | 14 | 2 | 2,507,997 | -10,736,961 | -42 | | | |
| Over 1,000,000..... | 17 | 18 | 1 | 216,097,223 | 13,110,898 | 6 | | | |
| Total..... | 410 | 371 | -39 | 242,283,072 | 2,397,850 | 1 | 100.00 | 100.00 | |

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1947 AND 1948

| Output of cigars | Number of manufacturers | | | Aggregate cigar production | | | Percent of total production | |
|-------------------------------|-------------------------|-------|--------------------------|----------------------------|---------------|--------------------------|-----------------------------|--------|
| | 1947 | 1948 | Increase or decrease (-) | 1947 | 1948 | Increase or decrease (-) | 1947 | 1948 |
| | | | | Number | Number | Number | | |
| Under 250,000..... | 2,299 | 2,040 | -259 | 111,812,028 | 91,135,219 | -20,676,809 | 2.04 | 1.61 |
| 250,000 to 500,000..... | 162 | 106 | -56 | 57,118,921 | 37,962,963 | -19,155,958 | 1.04 | .66 |
| 500,000 to 1,000,000..... | 79 | 48 | -31 | 52,666,783 | 33,085,119 | -19,581,664 | .96 | .59 |
| 1,000,000 to 2,000,000..... | 44 | 44 | | 63,358,463 | 63,012,028 | -346,435 | 1.16 | 1.12 |
| 2,000,000 to 3,000,000..... | 28 | 13 | -15 | 68,090,129 | 31,742,131 | -36,348,000 | 1.24 | .56 |
| 3,000,000 to 4,000,000..... | 14 | 16 | 2 | 47,755,987 | 55,118,700 | 7,362,713 | .87 | .98 |
| 4,000,000 to 5,000,000..... | 11 | 11 | | 48,244,565 | 49,729,519 | 1,484,954 | .88 | .88 |
| 5,000,000 to 7,500,000..... | 15 | 12 | -3 | 94,796,470 | 74,199,173 | -20,597,297 | 1.73 | 1.31 |
| 7,500,000 to 10,000,000..... | 14 | 27 | 13 | 120,744,430 | 148,996,194 | 28,251,764 | 2.20 | 2.64 |
| 10,000,000 to 20,000,000..... | 25 | 29 | 4 | 428,307,493 | 28,251,764 | -400,055,729 | 6.34 | 7.59 |
| 20,000,000 to 40,000,000..... | 33 | 37 | 4 | 959,390,204 | 790,654,181 | -168,736,023 | 17.49 | 14.00 |
| Over 40,000,000..... | 36 | 39 | 3 | 3,515,690,698 | 3,842,162,146 | 326,471,447 | 64.07 | 88.06 |
| Total..... | 2,760 | 2,402 | -358 | 5,497,656,171 | 5,645,104,476 | 147,448,305 | 100.00 | 100.00 |

REPORT OF COMMISSIONER OF INTERNAL REVENUE

TABLE 20.—Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1949, 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 |
| | Pounds | Pounds | Pounds | Number | Number | Number |
| First California..... | 10,032 | 10,254 | | 1,677,641,800 | 1,757,131,800 | |
| First Illinois..... | 19,889 | 20,110 | | | | |
| Kentucky..... | 140,815 | 149,531 | | | | |
| First Missouri..... | 1,681,524 | 1,970,867 | | 1,398,919,360 | 1,424,122,360 | 40,000 |
| Fifth New Jersey..... | 7,200 | 4,176 | | 358,690,640 | 377,221,440 | |
| First New York..... | 143 | 6,643 | | 419,034,920 | 427,033,920 | |
| Second New York..... | | | | 364,294,300 | 369,131,300 | 476,000 |
| Third New York..... | | 400 | | 5,296,900 | 5,476,200 | |
| Fourteenth New York..... | | | | 105,537,860 | 112,787,860 | |
| North Carolina..... | 275,293 | 273,695 | | 33,562,600 | 33,562,600 | |
| Tenth Ohio..... | 79,164 | 75,979 | | 11,891,595,300 | 11,718,527,300 | 48,630,000 |
| First Pennsylvania..... | 135 | 135 | | | | |
| Virginia..... | 96,685 | 97,995 | 4 | 1,656,573,600 | 1,721,243,600 | |
| West Virginia..... | 2,657,819 | 2,744,769 | | 15,591,028,260 | 16,717,280,220 | 34,610,000 |
| West Virginia..... | 7,950 | 7,370 | | | | |
| Total..... | 4,976,649 | 5,363,924 | 4 | 33,502,174,840 | 34,673,488,600 | 83,756,000 |

| District | 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 |
| | Number | Number | Pounds | Pounds | Number | Number |
| First California..... | 30,000 | 30,000 | | | | |
| Sixth California..... | 5,400 | 8,400 | | | | |
| Connecticut..... | | | | | | |
| Florida..... | 2,572,228 | 2,572,228 | 56 | 56 | 510,400 | 530,240 |
| Indiana..... | 1,512,000 | 1,338,000 | | | | |
| Louisiana..... | 76,000 | 55,000 | 12,584 | 12,584 | | |
| Massachusetts..... | 31,500 | 31,500 | | | 470,430 | 1,494,190 |
| New Hampshire..... | 131,300 | 140,300 | | | | |
| First New Jersey..... | 344,100 | 297,700 | | | | |
| Fifth New Jersey..... | 1,020,350 | 1,027,050 | 11,052 | 7,157 | | |
| First New York..... | 2,000 | 2,000 | | | | |
| Second New York..... | 25,500 | 37,500 | 88,872 | 93,307 | 10,800 | 10,800 |
| Third New York..... | 66,000 | 72,000 | | | | |
| Fourteenth New York..... | | | | | | |
| North Carolina..... | | | | | | |
| Tenth Ohio..... | 1,657,400 | 1,260,400 | 44,090 | 44,060 | 29,482,240 | 27,316,240 |
| First Pennsylvania..... | 15,849,350 | 14,493,250 | 812,016 | 812,016 | | |
| Twelfth Pennsylvania..... | 5,603,800 | 5,894,300 | 10,671 | 10,671 | | |
| South Carolina..... | 866,550 | 892,550 | | | | |
| Tennessee..... | 62,000 | 50,000 | 171,880 | 171,880 | | |
| Virginia..... | 3,005,450 | 2,941,950 | | | | |
| Total..... | 33,145,923 | 31,144,128 | 1,151,191 | 1,151,731 | 30,473,870 | 29,341,470 |

¹ Tax-paid or returned to factory, or destroyed after removal and prior to exportation: 2,365 pounds of tobacco and snuff, 63,001,280 small cigarettes, and 193,000 large cigars.
² Cigarettes weighing more than 3 pounds per thousand: 201,500 removed for exportation, 201,500 exported.
³ Cigars weighing not more than 3 pounds per thousand: 201,500 removed for exportation, 201,500 exported.
⁴ Exported: Class A, 700; class B, 24,600; class C, 3,473,650; class D, 2,064,050; class E, 23,122,853; class F, 1,067,050; class G, 1,391,325 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, 1949

| Class of product | Withdrawn from warehouses during year | Exported | Tax-paid or returned to factory |
|------------------------------|---------------------------------------|------------|---------------------------------|
| Tobacco and snuff.....pounds | 24 | 24 | |
| Large cigars.....number | | | |
| Small cigarettes.....do. | 80,621,500 | 90,009,900 | 150,000 |

¹ There were 7 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, 1949

| 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 | 173,750 | 173,360 | 2,426 | 126 |
| Small cigars.....number | 6,000 | 6,000 | | |
| Large cigars ¹.....do. | 8,901,050 | 8,671,050 | 18,200 | |
| Small cigarettes.....do. | 4,685,415,500 | 4,965,058,540 | 41,572,000 | 3,674,840 |

¹ Class C, 457,500; class D, 78,700; class E, 8,193,600; class F, 129,750; class G, 41,500 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, 1949

| Class of product | Withdrawn from warehouses during year ¹ | Delivered | | Tax-paid or returned to factory ² |
|------------------------------|--|---------------------------|-------------|--|
| | | To vessels for sea stores | For export | |
| Tobacco and snuff.....pounds | 192,928 | 190,052 | 15,839 | 644 |
| Small cigars.....number | 16,000 | 16,000 | | |
| Large cigars.....do. | 8,805,025 | 9,403,673 | 45,050 | 53,588 |
| Small cigarettes.....do. | 4,839,350,800 | 4,674,564,600 | 362,279,040 | 2,689,640 |

¹ There were 41 bonded internal revenue, 4 Army, and 12 Navy warehouses in operation at the close of the year.

² In addition, 5,340,000 cigarettes were withdrawn for tax-exempt purposes other than sea stores use.

³ Figures include tobacco, cigars, and cigarettes destroyed at the warehouses.

TABLE 24.—Domestic and imported cigarette papers and tubes withdrawn tax-free and tax-paid, fiscal years 1948 and 1949

| Fiscal year | Cigarette papers | | | |
|-------------|-----------------------------------|-----------------------|-----------------------------------|----------------------|
| | Tax-free packages, books, or sets | | Tax-paid packages, books, or sets | |
| | Domestic | Imported | Domestic | Imported |
| 1949..... | Number 569,789,472 | Number 530,674,424 | Number 59,431,496 | Number 64,834,734 |
| 1948..... | | | | 80,224 |

| Fiscal year | Cigarette tubes | |
|-------------|-----------------|-----------|
| | Tax-free | Tax-paid |
| | 1949..... | 9,419,300 | 5,699,900 |
| 1948..... | 3,698,500 | 8,321,650 |

TABLE 25.—Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1949

| Classification | Large cigars | | | | | | | Total tobacco and snuff |
|--|----------------------|-----------------------|-------------------------|-----------------------|-------------------------|-----------------------|----------------------|-------------------------|
| | Class A | Class B | Class C | Class D | Class E | Class F | Class G | |
| Domestic manufacture..... | Number 13,965,249 | Number 266,801,374 | Number 1,727,640,221 | Number 537,124,036 | Number 2,854,349,179 | Number 113,202,191 | Number 79,955,671 | Number 5,633,065,921 |
| Bonded manufacturing warehouses ¹ | | 65,000 | 10,000 | 8,990,557 | 37,622,013 | 43,455,100 | 51,377,102 | 141,519,772 |
| Imported—Cuba..... | 10,425 | 175 | 325 | 3,326 | 62,393 | 83,731 | 10,994,550 | 11,134,320 |
| Imported—Other countries ² | | 2,325 | 53,600 | 210,170 | 99,740 | 65,291 | 47,349 | 488,870 |
| Total..... | 13,975,674 | 266,866,874 | 1,727,704,146 | 546,328,089 | 2,892,133,325 | 156,808,303 | 142,392,472 | 5,696,206,983 |
| Puerto Rican manufacture..... | 3,100 | 145,500 | 4,021,030 | 28,650 | 2,481,630 | 162,750 | 2,100 | 6,964,760 |
| Total..... | 13,978,774 | 267,014,374 | 1,731,725,176 | 546,356,739 | 2,894,614,955 | 156,988,053 | 142,394,572 | 5,693,073,643 |

| Classification | Small cigars | | Large cigarettes | Small cigarettes | Chewing and smoking tobacco | Snuff |
|---|----------------------|----------------------|----------------------|---------------------------|-----------------------------|----------------------|
| | Large cigarettes | Small cigarettes | | | | |
| Domestic manufacture..... | Number 79,163,474 | Number 79,163,474 | Number 79,163,474 | Number 352,205,387,922 | Number 186,903,494 | Number 40,394,862 |
| Imported—Cuba..... | 100 | 100 | 847,046 | 348,802 | 48,464 | 5,909 |
| Imported—Other countries ² | | | 8,450 | 1,135,881 | 196,852,586 | 40,400,791 |
| Total..... | 79,163,574 | 79,163,574 | 855,496 | 353,206,872,605 | 198,852,586 | 237,233,377 |
| Puerto Rican manufacture..... | | | | 145,066 | 196,852,586 | 40,400,791 |
| Total..... | 79,163,574 | 79,163,574 | 855,496 | 353,207,017,691 | 198,852,586 | 237,233,377 |

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 1948, by collection districts

| District | Dealers in leaf tobacco | | | Leaf tobacco exported by dealers | | | | | | Leaf tobacco received from farmers by— | | | |
|---------------------------|--------------------------|--------|--------|----------------------------------|-------------|------------|---------|------------|-------------|--|---------------------|-----------------------|---------------|
| | In business Jan. 1, 1948 | Opened | Closed | In business Jan. 1, 1949 | 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 | 0 | 0 | 2 | 4 | 865,037 | | | | 865,037 | 23,976,834 | | | 23,976,834 |
| Sixth California | 62 | 2 | 6 | 6 | 107,966 | | | | 107,966 | 16,585,951 | | | 16,585,951 |
| Connecticut | 1 | 0 | 0 | 0 | 2,617,331 | 7,763 | | | 2,617,331 | 110,473,606 | | | 110,473,606 |
| Delaware | 31 | 38 | 24 | 35 | 21,866,796 | | | | 21,866,796 | 8,051,431 | | | 8,051,431 |
| Florida | 54 | 280 | 284 | 12 | 10,112,718 | 24,094 | | | 10,112,718 | 37,058,816 | | | 37,058,816 |
| Georgia | 13 | 2 | 2 | 14 | 372,153 | 24,094 | 2 | | 372,153 | 1,453,838 | | | 1,453,838 |
| First Illinois | 433 | 287 | 290 | 470 | 10,112,718 | | | | 10,112,718 | 420,855 | | | 420,855 |
| Indiana | 59 | 52 | 50 | 61 | 1,902 | | | | 1,902 | 9,563 | | | 9,563 |
| Kentucky | 12 | 0 | 0 | 3 | 30,149 | | | | 30,149 | 3,683,576 | | | 3,683,576 |
| Louisiana | 3 | 0 | 0 | 3 | 15,078,272 | 195,075 | 6,800 | | 15,280,147 | 7,701,739 | | | 7,701,739 |
| Michigan | 2 | 0 | 0 | 2 | 3,587,388 | 1,285 | | 15,200 | 3,603,853 | 4,938,302 | | | 4,938,302 |
| Minnesota | 3 | 0 | 0 | 3 | 1,880 | | | | 1,880 | 966,557 | | | 966,557 |
| First Missouri | 3 | 0 | 0 | 3 | 53,231,618 | 723,032 | 374,981 | 1,293,901 | 55,623,532 | 736,358,523 | | | 736,358,523 |
| Sixth Missouri | 3 | 0 | 0 | 3 | 158,325 | | | | 158,325 | 17,033,606 | | | 17,033,606 |
| Fifth New Jersey | 3 | 0 | 0 | 3 | 438,970 | | | | 438,970 | 51,280,051 | | | 51,280,051 |
| First New York | 95 | 13 | 15 | 93 | 34,222 | | | | 34,222 | 114,422,702 | | | 114,422,702 |
| Second New York | 42 | 1 | 1 | 40 | 20,692,217 | | | 39,802 | 20,692,217 | 144,656,685 | | | 144,656,685 |
| Third New York | 239 | 183 | 184 | 276 | 25,790,800 | 1,689,570 | 129,547 | 39,802 | 27,609,619 | 144,656,685 | | | 144,656,685 |
| Fourth New York | 27 | 1 | 1 | 28 | 219,929,755 | 16,844,882 | 135,086 | 6,014,980 | 244,925,633 | 159,518,293 | | | 159,518,293 |
| Twenty-eighth New York | 542 | 806 | 842 | 599 | 59,219 | | | | 59,219 | 2,937,487 | | | 2,937,487 |
| North Carolina | 25 | 6 | 6 | 24 | 374,119,102 | 21,838,079 | 769,134 | 7,363,863 | 404,090,178 | 1,819,278,462 | | | 1,819,278,462 |
| First Ohio | 1 | 0 | 0 | 1 | 440,750,911 | 43,632,327 | 766,003 | 12,938,967 | 498,088,208 | 2,316,456,781 | | | 2,316,456,781 |
| Fifth Ohio | 5 | 0 | 0 | 5 | 68,631,809 | 21,794,248 | 3,131 | 5,575,104 | 83,998,030 | 497,178,319 | | | 497,178,319 |
| Eighth Ohio | 1 | 0 | 0 | 1 | | | | | | | | | |
| First Pennsylvania | 87 | 4 | 10 | 81 | 438,970 | | | | 438,970 | 6,884 | | | 6,884 |
| Second Pennsylvania | 6 | 0 | 0 | 6 | 34,222 | | | | 34,222 | 114,422,702 | | | 114,422,702 |
| Twenty-third Pennsylvania | 4 | 183 | 188 | 96 | 20,692,217 | | | | 20,692,217 | 144,656,685 | | | 144,656,685 |
| South Carolina | 239 | 183 | 184 | 276 | 25,790,800 | 1,689,570 | 129,547 | 39,802 | 27,609,619 | 144,656,685 | | | 144,656,685 |
| Tennessee | 27 | 1 | 1 | 28 | 219,929,755 | 16,844,882 | 135,086 | 6,014,980 | 244,925,633 | 159,518,293 | | | 159,518,293 |
| First Texas | 27 | 1 | 1 | 28 | 219,929,755 | 16,844,882 | 135,086 | 6,014,980 | 244,925,633 | 159,518,293 | | | 159,518,293 |
| Virginia | 27 | 1 | 1 | 28 | 219,929,755 | 16,844,882 | 135,086 | 6,014,980 | 244,925,633 | 159,518,293 | | | 159,518,293 |
| West Virginia | 27 | 1 | 1 | 28 | 219,929,755 | 16,844,882 | 135,086 | 6,014,980 | 244,925,633 | 159,518,293 | | | 159,518,293 |
| Wisconsin | 29 | 0 | 0 | 29 | 59,219 | | | | 59,219 | 2,937,487 | | | 2,937,487 |
| Total, 1948 | 2,189 | 1,980 | 1,993 | 2,176 | 374,119,102 | 21,838,079 | 769,134 | 7,363,863 | 404,090,178 | 1,819,278,462 | 91,307 | 288,794 | 1,819,658,463 |
| Total, 1947 | 2,364 | 1,813 | 1,998 | 2,189 | 440,750,911 | 43,632,327 | 766,003 | 12,938,967 | 498,088,208 | 2,316,456,781 | 177,226 | 2,316,886,322 | 2,316,886,322 |
| Increase | 175 | 107 | 5 | 13 | 68,631,809 | 21,794,248 | 3,131 | 5,575,104 | 83,998,030 | 497,178,319 | 85,919 | 37,479 | 497,238,759 |

In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 72,942,023 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 27.—Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1948

| Class 1 | Number of factories in business Jan. 1, 1948 | On hand Jan. 1, 1948 | | | | | |
|---------|--|----------------------|-----------|------------|------------|-------------|------------|
| | | Unstemmed | Stemmed | Scraps | In process | Stems | Siftings |
| | | Pounds | Pounds | Pounds | Pounds | Pounds | Pounds |
| 1 | 7 | | | | | | |
| 2 | 50 | | | | | | |
| 3 | 24 | 16,957 | 12,276 | 155,010 | | | |
| 4 | 38 | | | 526,172 | | | |
| 5 | 2 | 2,312,880 | 34,268 | 588,591 | | | |
| 6 | 2 | | | 2,599,429 | 4,847,603 | 416,121 | |
| 7 | 10 | 10,156 | | 1,984 | 107,118 | 9,762 | |
| 8 | 24 | 443,315 | 318,493 | 249,494 | 738,338 | 2,915,518 | 6,926,313 |
| 9 | 19 | 37,316 | 236,754 | 1,996,176 | 2,905,634 | 14,177 | 1,900 |
| | 3 | | 277 | 62 | 760 | 4,739 | |
| Total | 177 | 2,820,644 | 602,068 | 6,116,858 | 8,599,363 | 3,360,317 | 7,129,751 |
| | | Received | | | | | |
| | | Opened | | | | | |
| 1 | 0 | 76,867 | | 221,503 | | | |
| 2 | 5 | 58,136 | 16,028 | 1,840,092 | | | |
| 3 | 1 | 12,231 | 1,362 | 1,697,995 | | 149,260 | 170,198 |
| 4 | 0 | 24,572,640 | 128,529 | 11,126,896 | 2,819,984 | 15,018,148 | 29,098 |
| 5 | 1 | 551 | | 129,449 | | 1,717,984 | 473,963 |
| 6 | 1 | 743,358 | 58,370 | 4,570,210 | | 221,995,737 | 13,786 |
| 7 | 4 | 3,254,856 | 726,325 | 3,930,692 | 2,268,265 | 233,390 | 25,089,812 |
| 8 | 4 | | 169,830 | | | | 202,406 |
| 9 | 0 | 19,872 | 226,313 | | | | |
| Total | 16 | 26,736,511 | 1,326,757 | 23,721,864 | 5,095,085 | 239,036,566 | 26,580,177 |
| | | Removed | | | | | |
| | | Closed | | | | | |
| 1 | 2 | | | 268,011 | | | |
| 2 | 10 | 12,279 | 27,168 | 1,965,397 | | | 316,952 |
| 3 | 2 | | | 2,119,496 | | 111,417 | 32,401 |
| 4 | 3 | 259,697 | 106 | 22,665,924 | 15,236,325 | 8,374,020 | 793,924 |
| 5 | 0 | | | 246,483 | 280,415 | 1,432,102 | 87,911 |
| 6 | 1 | | | 144,677 | | | 25,423 |
| 7 | 4 | 290,042 | 4,618 | 1,572,482 | | 223,156,539 | 26,423,064 |
| 8 | 4 | 2,124,599 | 828,165 | 4,680,348 | 2,203,900 | 214,317 | 148,181 |
| 9 | 4 | | * 24,094 | | | | |
| | 1 | 20 | * 306,167 | | | | |
| Total | 27 | 2,686,628 | 1,199,593 | 33,664,165 | 17,727,727 | 233,297,923 | 27,827,870 |
| | | On hand Jan. 1, 1949 | | | | | |
| 1 | 5 | 76,867 | | 108,425 | | | |
| 2 | 45 | 6,815 | | 388,783 | | | |
| 3 | 23 | | | 354,350 | | 30,150 | 1,121 |
| 4 | 35 | 2,694,759 | 9,145 | 1,207,559 | 3,955,003 | | 153,494 |
| 5 | 3 | | | 260 | 3,341 | | 6,800 |
| 6 | 10 | 6,194 | | 163,664 | 3,878,328 | 10,283,945 | 5,849,179 |
| 7 | 24 | 1,566,705 | 217,856 | 1,215,185 | 2,969,999 | 30,712 | 50,294 |
| 8 | 19 | | 353,056 | | | | |
| 9 | 2 | | | | | | |
| Total | 166 | 4,251,340 | 590,057 | 3,441,485 | 10,807,992 | 11,706,738 | 6,061,883 |
| Loss | | 24,519,187 | 148,175 | | | | |
| Gain | | | | 7,266,928 | 14,841,281 | 2,507,779 | 179,836 |

1 Description of classification: Class 1, dealers in imported scrap tobacco; class 2, dealers in domestic scrap tobacco; class 3, dealers in imported and domestic scrap tobacco; class 4, producers of scrap filler tobacco; class 5, reclaiming scraps from stems; class 6, manufacturers of fertilizer, insecticide, nicotine, etc.; class 7, storage, scraps, etc.; class 8, growers of, and dealers in perique tobacco; class 9, miscellaneous.

* Grown.
 * Transferred to registries.
 * Used in production of nicotine, extract, and fertilizer.
 * Exported.

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 28.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1949, or portion thereof, under the various annual rates, by collection districts and States

| Collection districts ¹ or States | Distilled spirits | | | | | | | | Wines | | | Fermented malt liquors | | | | | | | | |
|---|-------------------------------|--|--|---------------------------------|--------------------------------|---|--|--|--|---|-----------------------------------|--|----------------------------------|---|--------------------------------------|-------------------------------------|---|--|---|---|
| | Manufacturers of stills, \$45 | 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 |
| Alabama | | | | 15 | 571 | | 5 | 2 | 7 | 2 | | | | 3 | | | 110 | 3,005 | | 4 |
| Alaska | | | | 22 | 579 | | | | | | | | | | | | 17 | 36 | | |
| Arizona | | | | 81 | 1,656 | | | | | | | | | | 1 | | 21 | 289 | | 3 |
| Arkansas | | | | 41 | 1,079 | | | | | | 12 | | | 287 | | | 98 | 2,086 | | 3 |
| First California | 6 | 26 | 8 | 718 | 20,317 | | 1 | 4 | 47 | | 1 | | | | 12 | 225 | 5,300 | | 539 | |
| Sixth California | 5 | 14 | 11 | 454 | 17,272 | | 6 | 2 | 50 | | | | | | 9 | 163 | 5,663 | | 229 | |
| State of California | 11 | 40 | 19 | 1,172 | 37,689 | | 7 | 6 | 97 | | 1 | | | 1 | 21 | 388 | 10,963 | | 768 | |
| Colorado | | 2 | | 57 | 2,178 | 14 | 320 | 2 | | 8 | 1 | | 54 | 1 | 3 | 98 | 1,061 | | 21 | |
| Connecticut | 1 | 5 | 3 | 113 | 5,230 | | 1 | | 13 | | | | | 1 | 3 | 324 | 3,047 | | 626 | |
| Delaware | 3 | | | 14 | 632 | | | 1 | 1 | | | | | | | 15 | 38 | | 6 | |
| District of Columbia | | | | 139 | 2,017 | 95 | 3 | | 4 | | | | 18 | | 1 | 27 | 202 | | 105 | |
| Florida | | 8 | | 126 | 6,689 | 3 | | 1 | 2 | | | | 2,976 | | 6 | 84 | 4,102 | | 1 | |
| Georgia | 1 | 1 | | 48 | 2,273 | | | 2 | 14 | 3 | 18 | 36 | 1,420 | | 1 | 41 | 2,253 | | 3 | |
| Hawaii | | 1 | | 52 | 958 | | | | 1 | | | | | | 5 | 22 | 68 | | | |
| Idaho | | | | 2 | 859 | | | | | | | 2 | | 1 | 3 | 87 | 1,904 | | 14 | |
| First Illinois | 5 | 3 | 5 | 389 | 20,968 | | 18 | 7 | 6 | 92 | 4 | 1 | | | 22 | 958 | 732 | | 876 | |
| Eighth Illinois | 4 | | 4 | 128 | 6,208 | | 25 | 1 | 12 | | 1 | | 2 | | 10 | 351 | 588 | | 586 | |
| State of Illinois | 9 | 3 | 9 | 517 | 27,176 | | 43 | 7 | 7 | 104 | 4 | 1 | 2 | | 32 | 1,309 | 1,320 | | 1,462 | |

| | | | | | | | | | | | | | | | | | | | | | |
|------------------------|----|----|----|-----|--------|----|-----|----|----|-----|-----|---|-----|-----|-------|----|-----|-------|--------|-----|-------|
| Indiana | 1 | 9 | 9 | 53 | 5,223 | | | | | 28 | | | 16 | 4 | 2,137 | | 12 | 278 | 1,427 | 1 | 215 |
| Iowa | | | 1 | 6 | 3,022 | 2 | 9 | | | 12 | | | | | | | 3 | 314 | 4,118 | | 28 |
| Kansas | | | | 8 | 293 | | | 1 | | 2 | | | | | | | | 213 | 5,126 | | 69 |
| Kentucky | 2 | 10 | 20 | 156 | 2,478 | 27 | 10 | 2 | 2 | 8 | | | | | | 1 | | 234 | 2,678 | 3 | 106 |
| Louisiana | | 2 | | 77 | 5,170 | 1 | | | 1 | 16 | | | | | | 5 | 7 | 132 | 4,183 | | 160 |
| Maine | | | 1 | | 279 | | | | | 6 | | | | | | | 6 | 72 | 2,625 | | 5 |
| Maryland | 3 | 5 | 18 | 101 | 4,873 | 98 | 5 | 3 | 3 | 8 | | 6 | | | | | 7 | 211 | 1,752 | | 718 |
| Massachusetts | 16 | 9 | 6 | 293 | 7,963 | | 921 | 12 | 4 | 24 | | 2 | 270 | | | | 7 | 72 | 2,625 | | 5 |
| Michigan | 1 | 2 | | 388 | 21,917 | | 1 | 1 | 2 | 40 | | 4 | | | | 14 | 14 | 651 | 209 | | 440 |
| Minnesota | | 10 | 2 | 44 | 2,659 | | 117 | 2 | 1 | 22 | | 1 | 2 | | | 22 | 22 | 387 | 384 | | 1,570 |
| Mississippi | | | | 68 | 2,012 | | 1 | | | 4 | | 1 | | 2 | | 19 | 19 | 539 | 10,863 | 5 | 435 |
| First Missouri | 5 | 1 | 1 | 53 | 4,184 | 68 | 2 | 1 | 1 | 38 | 4 | | | | | | | 128 | 4,290 | | 22 |
| Sixth Missouri | | 2 | | 82 | 2,605 | 4 | 2 | 5 | | 13 | | 1 | 3 | | | | 10 | 209 | 4,409 | 8 | 378 |
| State of Missouri | 5 | 3 | 1 | 135 | 6,789 | 72 | 4 | 6 | 1 | 51 | 4 | 1 | 3 | 1 | | | 3 | 160 | 2,538 | | 69 |
| Montana | | | | 27 | 1,995 | | | | | | | | | | | | 13 | 359 | 6,947 | 8 | 447 |
| Nebraska | | | | 14 | 1,782 | | | | | 3 | | | | | | | 8 | 88 | 287 | | 21 |
| Nevada | | 1 | | 26 | 1,109 | | 16 | | | | | | | | | | 4 | 162 | 1,546 | | |
| New Hampshire | | | | 1 | 323 | | 50 | | | | | | | | | | 1 | 25 | 225 | | 6 |
| First New Jersey | 1 | | 1 | 47 | 3,822 | | | | | 2 | | | | | | | | 42 | 1,756 | | |
| Fifth New Jersey | 24 | 1 | 8 | 158 | 10,618 | 17 | | 2 | 2 | 6 | 3 | | | | | | 3 | 207 | 136 | | 132 |
| State of New Jersey | 25 | 1 | 9 | 206 | 14,440 | 17 | | 4 | 2 | 56 | 15 | | 14 | | | | 9 | 434 | 345 | | 802 |
| New Mexico | | 7 | | 45 | 1,495 | | | | | 62 | 18 | | | | | | 12 | 641 | 481 | | 934 |
| First New York | 3 | 2 | 1 | 61 | 8,178 | 12 | 1 | 2 | 2 | 49 | 15 | | | 9 | | | | 24 | 34 | | 3 |
| Second New York | 4 | 4 | | 50 | 1,336 | 32 | | 4 | 6 | 56 | 59 | | | | | | 10 | 258 | 9,830 | 9 | 217 |
| Third New York | 1 | 1 | 1 | 187 | 3,928 | 6 | 1 | | | 17 | 24 | | | | | | 3 | 19 | 773 | 3 | 17 |
| Fourteenth New York | 2 | 9 | 2 | 107 | 8,430 | | | 3 | 1 | 28 | | | 20 | | | | 3 | 27 | 2,683 | | 75 |
| Twenty-first New York | 2 | | | 28 | 4,078 | | | 1 | 1 | 13 | | | | | | | 6 | 206 | 7,668 | | 351 |
| Twenty-eighth New York | 4 | 1 | | 35 | 5,357 | | | 1 | 1 | 28 | | | | | | | 5 | 130 | 2,767 | | 241 |
| State of New York | 16 | 17 | 4 | 463 | 31,302 | 50 | 2 | 10 | 11 | 186 | 124 | | 89 | 107 | | 14 | 154 | 4,683 | | 523 | |
| North Carolina | | | | 94 | 1,861 | | 2 | | | | | | | | | | | 87 | 500 | | 26 |
| North Dakota | | | | 26 | 1,150 | | | | 3 | 9 | 2 | 1 | 11 | 138 | | | 1 | 168 | 5,002 | | 12 |
| First Ohio | 5 | 3 | 4 | 104 | 4,057 | 4 | | 1 | 1 | 27 | 2 | | | | | | | | | | |
| Tenth Ohio | | | | 96 | 3,153 | | | 1 | 1 | 10 | | | 1 | | | | 12 | 59 | 1,054 | | 533 |
| Eleventh Ohio | 1 | | | 109 | 2,672 | | | 1 | 1 | 11 | | | | | | | 7 | 55 | 552 | | 207 |
| Eighteenth Ohio | 6 | 2 | 1 | 270 | 11,207 | | | 2 | 2 | 26 | | | | | | | 14 | 36 | 526 | | 68 |
| State of Ohio | 12 | 5 | 5 | 579 | 21,089 | 4 | | 5 | 4 | 74 | 2 | | 1 | | | | 40 | 106 | 466 | | 1,021 |

For footnote, see p. 154.

TABLE 28.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1949, 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, \$55 | 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 nonbeverage products, less than 25 gallons, \$25 | Manufacturers of nonbeverage products, not exceeding 50 gallons, \$50 | Manufacturers of nonbeverage products, 50 gallons or more, \$100 | Wholesale dealers in wines, \$110 | Wholesale dealers in wines and malt liquors, \$110 | Retail dealers in wines, \$27.50 | Retail dealers in wines and malt liquors, \$27.50 | Brewers, less than 500 barrels, \$55 | Brewers, 500 barrels or more, \$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 |
| Oklahoma | 1 | | | 73 | 1,264 | | | | 3 | | | 1 | 72 | | 2 | 106 | 6,399 | | 34 | |
| Oregon | | 1 | | 73 | 2,300 | | | | 8 | | | | | | | | 2,909 | | 72 | |
| First Pennsylvania | 11 | 5 | 14 | 302 | 8,728 | 21 | 2 | 5 | 6 | 65 | | | | | 29 | 1,076 | 2,010 | | 120 | |
| Twelfth Pennsylvania | 1 | | 1 | 120 | 4,479 | | 1 | | 1 | 3 | | | | | 13 | 262 | 624 | | 21 | |
| Twenty-third Pennsylvania | 7 | 23 | 4 | 246 | 8,124 | | 2 | 1 | 2 | 14 | | | | | 17 | 1,164 | 1,538 | | | |
| State of Pennsylvania | 19 | 28 | 19 | 668 | 21,331 | 21 | 5 | 6 | 9 | 82 | | | | | 59 | 2,502 | 4,172 | | 141 | |
| Rhode Island | 1 | | | 52 | 1,976 | | 64 | 1 | 1 | 7 | | | | | 2 | 73 | 91 | | 40 | |
| South Carolina | | | | 21 | 1,316 | | | | | | 18 | 3 | 2,811 | | | 71 | 3,054 | | 29 | |
| South Dakota | | | | 9 | 1,084 | | | | | | | | | | 2 | 111 | 1,384 | | 19 | |
| Tennessee | | | | 36 | 1,071 | | 3 | 1 | 2 | 26 | | | | | 2 | 134 | 5,610 | 1 | 25 | |
| First Texas | 1 | | | 71 | 4,785 | 8 | | 2 | 3 | 11 | | 2 | 6,469 | | 6 | 544 | 9,017 | 26 | 130 | |
| Second Texas | | | | 94 | 3,764 | | | 1 | 1 | 10 | | | | | 2 | 313 | 3,246 | | 31 | |
| State of Texas | 1 | | | 165 | 8,549 | 8 | | 3 | 4 | 21 | | 2 | 6,469 | | 8 | 857 | 12,273 | 26 | 161 | |
| Utah | | | | 1 | 118 | | | | | 1 | | | | | 2 | 51 | 1,526 | | 11 | |
| Vermont | | | | 8 | 382 | | 1 | | | 2 | 22 | | 998 | | | 23 | 123 | | 10 | |
| Virginia | 1 | | | 46 | 3,350 | | 4 | | 3 | 17 | 2 | 21 | 2,218 | | 5 | 155 | 2,121 | | 6 | |
| Washington | 1 | 1 | | 234 | 5,749 | | | | | 12 | | | | | 13 | 128 | 1,199 | | 69 | |
| West Virginia | 2 | | | 2 | 904 | | | | | 1 | | | 493 | | 1 | 207 | 5,525 | | 3 | |
| Wisconsin | | 4 | 1 | 133 | 13,532 | 4 | 569 | | | 13 | | | | | 56 | 926 | 5,049 | | 950 | |
| Wyoming | | 6 | | 3 | 691 | | 4 | | | | | | | 2 | 75 | 140 | | | 30 | |
| Total | 132 | 182 | 127 | 6,732 | 293,327 | 416 | 2,165 | 78 | 70 | 1,061 | 170 | 159 | 168 | 20,640 | 7 | 437 | 14,038 | 167,434 | 56 | 13,090 |

| Collection districts ¹ or States | Oleomargarine | | | | Adulterated butter and filled cheese | | | | | Narcotics | | | | | | |
|---|---------------------------------------|---|---|---|--|--|--|--|--|---------------------------------------|---|-------------------------|---------------------|--------------------|---|-------------------------|
| | Manufacturers of oleomargarine, \$600 | Wholesale dealers in colored oleomargarine, \$480 | Retail dealers in colored oleomargarine, \$48 | Wholesale dealers in uncolored oleomargarine, \$200 | Retail dealers in uncolored oleomargarine, \$6 | Manufacturers of adulterated butter, \$600 | Wholesale dealers in adulterated butter, \$480 | Retail dealers in adulterated butter, \$48 | 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 | 40 | 868 | 27 | 5,876 | | | | 2 | | 2 | 18 | 720 | 2,250 | 8 | |
| Alaska | | | 64 | | 149 | | | | | | 2 | 30 | 77 | 10 | | 3 |
| Arizona | | 9 | 395 | 5 | 1,455 | | | | | | | 258 | 841 | 21 | | |
| Arkansas | 1 | 31 | 577 | 34 | 5,507 | | | | | | | 602 | 1,694 | 21 | | |
| First California | 2 | 1 | | 65 | 10,721 | | | | | | 3 | 28 | 1,617 | 7,459 | 33 | 5 |
| Sixth California | 5 | | | 78 | 10,542 | | | | | | 4 | 48 | 1,935 | 10,523 | 43 | 11 |
| State of California | 8 | 1 | | 143 | 21,263 | | | | | | 7 | 76 | 3,552 | 17,982 | 76 | 16 |
| Colorado | | 22 | 636 | 15 | 2,718 | | | | | | | 22 | 611 | 2,115 | 19 | |
| Connecticut | | | 39 | | 2,762 | | | | | | | 16 | 856 | 3,217 | 93 | |
| Delaware | | 1 | | 14 | 769 | | | | | | | 3 | 90 | 412 | 9 | |
| District of Columbia | | 12 | 287 | 12 | 1,093 | | | | | | | 5 | 334 | 1,677 | 14 | |
| Florida | | 74 | 1,401 | 20 | 5,218 | | | | | | 2 | 15 | 851 | 3,093 | 3 | 1 |
| Georgia | | 7 | 1,100 | 35 | 7,540 | | | | | | | 40 | 1,208 | 3,465 | 29 | 3 |
| Hawaii | | 4 | 69 | 16 | 507 | | | | 1 | | 1 | 9 | 36 | 431 | 60 | 1 |
| Idaho | | | 5 | 16 | 862 | | | | | | | 2 | 117 | 586 | | |
| First Illinois | 9 | 9 | 2 | 110 | 11,767 | | | | | | 5 | 47 | 2,416 | 9,806 | 54 | 14 |
| Eighth Illinois | | 5 | | 137 | 3,216 | | | | | | 3 | 23 | 686 | 2,720 | 77 | 1 |
| State of Illinois | 9 | 14 | 2 | 247 | 19,983 | | | | | | 8 | 70 | 3,102 | 12,535 | 131 | 15 |
| Indiana | 1 | 79 | 3,174 | 44 | 8,356 | | | | | | 8 | 47 | 1,226 | 4,494 | 95 | |
| Iowa | | 1 | | 76 | 5,453 | | | | | | | 2 | 34 | 981 | 121 | |
| Kansas | 4 | 45 | 1,207 | 38 | 4,368 | | | | | | | 16 | 785 | 2,155 | 25 | |
| Kentucky | | 42 | 1,279 | 30 | 6,487 | | | | | | 1 | 21 | 718 | 2,626 | 36 | |
| Louisiana | 1 | 40 | 926 | 28 | 5,215 | | | | | | | 14 | 894 | 2,370 | 20 | 6 |
| Maine | | 18 | 423 | 37 | 3,606 | | | | | | | 5 | 306 | 1,294 | 7 | 1 |
| Maryland | 2 | 22 | 977 | 30 | 4,061 | | | | | | 4 | 20 | 669 | 2,422 | 12 | 5 |
| Massachusetts | | 34 | 804 | 89 | 7,703 | | | | | | 5 | 44 | 1,950 | 8,056 | 160 | 13 |
| Michigan | 2 | | | 159 | 15,008 | | | | | | 10 | 56 | 2,601 | 8,145 | 140 | 3 |
| Minnesota | | | | 48 | 3,891 | | | | | | | 22 | 1,080 | 4,252 | 12 | |
| Mississippi | | 22 | 486 | 21 | 3,531 | | 1 | | | | 4 | 5 | 608 | 1,537 | 49 | |

For footnotes, see p. 184.

860947-50-11

TABLE 28.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1949, or portion thereof, under the various annual rates, by collection districts and States—Continued

| Collection districts 1 or States | Oleomargarine | | | | | Adulterated butter and filled cheese | | | | | Narcotics | | | | | |
|-------------------------------------|---|---|--|--|--|---|--|---|---|---|---|------------------------------------|---------------------------|----------------------------|---|------------------------------------|
| | Manu- facturers of oleomargarine, \$600 | Whole- sale dealers in colored oleomargarine, \$480 | Retail dealers in colored oleomargarine, \$48 | Whole- sale dealers in un- colored oleomargarine, \$200 | Retail dealers in un- colored oleomargarine, \$6 | Manu- facturers of adul- terated butter, \$600 | Whole- sale dealers in adul- terated butter, \$480 | Retail dealers in adul- terated butter, \$48 | Manu- facturers of pro- cess or reno- vated butter, \$50 | Manu- facturers of filled cheese, \$400 | Manu- facturers, im- porters, and com- pound- ers of opium, etc., \$24 | Whole- sale dealers, \$12 | Retail dealers, \$3 | Practi- tioners, \$1 | Dealers in un- taxed narcotic prepara- tions, \$1 | Labo- ratories, etc., \$1 |
| First Missouri..... | 1 | 28 | 1,011 | 33 | 5,409 | | | | | | 8 | 21 | 913 | 3,400 | 49 | 5 |
| Sixth Missouri..... | 1 | 36 | 963 | 43 | 4,963 | | | | | | 1 | 23 | 761 | 2,553 | 52 | 3 |
| State of Missouri..... | 2 | 64 | 1,974 | 76 | 10,372 | | | | | | 9 | 44 | 1,664 | 5,953 | 101 | 9 |
| Montana..... | | | | 23 | 1,322 | | | | | | | 4 | 228 | 665 | 2 | |
| Nebraska..... | 2 | 22 | 590 | 24 | 2,523 | | | | | | 2 | 10 | 605 | 1,760 | 30 | 1 |
| Nevada..... | | 5 | 168 | 1 | 274 | | | | | | | 1 | 82 | 277 | 8 | |
| New Hampshire..... | | | 16 | 24 | 1,696 | | | | | | 1 | 4 | 184 | 747 | 52 | |
| First New Jersey..... | | 17 | 434 | 13 | 2,728 | | | | | | 1 | 2 | 458 | 1,737 | 4 | |
| Fifth New Jersey..... | 5 | 16 | 547 | 45 | 4,468 | | | | | | 16 | 11 | 1,309 | 5,395 | 24 | 13 |
| State of New Jersey..... | 5 | 33 | 981 | 58 | 7,196 | | | | | | 11 | 13 | 1,767 | 7,132 | 28 | 13 |
| New Mexico..... | | 8 | 350 | 3 | 1,493 | | | | | | | 1 | 207 | 601 | 12 | 1 |
| First New York..... | | | | 34 | 5,765 | | | | | | 5 | 13 | 2,522 | 6,501 | 29 | |
| Second New York..... | | 5 | | 53 | 316 | | | | | | 7 | 37 | 261 | 909 | 26 | 3 |
| Third New York..... | | | | 11 | 1,719 | | | | | | 3 | 11 | 828 | 7,520 | 15 | 11 |
| Fourteenth New York..... | | 1 | | 73 | 6,176 | | | | | | 5 | 27 | 1,556 | 5,596 | 30 | 3 |
| Twenty-first New York..... | | | | 66 | 4,487 | | | | | | 4 | 20 | 467 | 2,329 | 25 | 1 |
| Twenty-eighth New York..... | | | | 67 | 5,188 | | | | | | 2 | 20 | 752 | 3,569 | 19 | 6 |
| State of New York..... | | 6 | | 294 | 23,651 | | | | | | 26 | 128 | 6,396 | 26,414 | 144 | 29 |
| North Carolina..... | | 44 | 883 | 43 | 6,269 | | | | | | | 16 | 590 | 3,222 | 231 | 5 |
| North Dakota..... | | | 1 | 12 | 676 | | | | | | | 3 | 191 | 522 | 2 | |
| First Ohio..... | 2 | 3 | | 38 | 4,152 | | | | | | 2 | 18 | 579 | 2,360 | 31 | 4 |
| Tenth Ohio..... | 1 | | | 33 | 3,305 | | | | | | 1 | 15 | 324 | 1,240 | 49 | 2 |
| Eleventh Ohio..... | 1 | 1 | | 44 | 4,323 | | | | | | 3 | 25 | 364 | 1,694 | 44 | 1 |
| Eighteenth Ohio..... | | | | 76 | 8,049 | | | | | | 8 | 35 | 1,123 | 4,479 | 18 | |
| State of Ohio..... | 4 | 4 | | 191 | 19,829 | | | | | | 14 | 63 | 2,390 | 9,773 | 142 | 7 |
| Oklahoma..... | | 54 | 1,651 | 26 | 6,052 | | | | | | | 24 | 695 | 2,631 | 39 | 1 |
| Oregon..... | | 1 | | 27 | 4,120 | | | | | | | 21 | 540 | 2,014 | 5 | 1 |
| First Pennsylvania..... | | | | 99 | 10,297 | | | | | | 18 | 58 | 2,215 | 7,532 | 51 | 16 |
| Twelfth Pennsylvania..... | | 5 | | 55 | 3,876 | | | | | | | 12 | 492 | 1,800 | 7 | 1 |
| Twenty-third Pennsylvan- ia..... | | | | 110 | 8,679 | | | | | | 2 | 18 | 1,200 | 4,724 | 20 | 2 |
| State of Pennsylvan- ia..... | | 7 | | 264 | 22,852 | | | | | | 20 | 88 | 3,907 | 14,056 | 78 | 1 |
| Rhode Island..... | | 9 | 164 | 13 | 1,467 | | | | | | | 8 | 317 | 1,090 | 30 | 1 |
| South Carolina..... | 1 | 32 | 727 | 14 | 5,495 | | | | | | 1 | 9 | 553 | 1,574 | 5 | |
| South Dakota..... | | | | 5 | 1,055 | | | | | | | 3 | 264 | 688 | 9 | |
| Tennessee..... | 2 | 88 | 1,601 | 81 | 7,273 | | | | | | 2 | 31 | 921 | 3,087 | 33 | 5 |
| First Texas..... | 1 | 102 | 2,228 | 33 | 6,628 | | | | | | 1 | 23 | 1,309 | 4,396 | 268 | 3 |
| Second Texas..... | 7 | 31 | 2,601 | 23 | 7,244 | | | | | | 1 | 29 | 1,335 | 4,168 | 304 | 1 |
| State of Texas..... | 8 | 133 | 4,829 | 56 | 13,872 | | | | | | 2 | 57 | 2,644 | 8,564 | 572 | 4 |
| Utah..... | | 2 | 18 | 8 | 1,390 | | | | | | | 12 | 200 | 804 | 12 | |
| Vermont..... | | | | 19 | 1,268 | | | | | | | 3 | 111 | 584 | 100 | 3 |
| Virginia..... | | 51 | 1,172 | 43 | 6,619 | | | | | | 2 | 15 | 734 | 3,165 | 347 | 3 |
| Washington..... | | 1 | 1 | 25 | 2,402 | | | | | | | 29 | 838 | 2,914 | 16 | 3 |
| West Virginia..... | | 35 | 707 | 59 | 6,785 | | | | | | 1 | 10 | 378 | 2,613 | 1 | 1 |
| Wisconsin..... | | | | 17 | 1,258 | | | | | | 4 | 18 | 1,193 | 4,021 | 54 | 1 |
| Wyoming..... | | | | 8 | 543 | | | | | | | 2 | 109 | 301 | 2 | |
| Total..... | 60 | 1,186 | 30,563 | 2,631 | 301,753 | 1 | | | 3 | 1 | 151 | 1,223 | 51,514 | 195,320 | 3,243 | 193 |

For footnote, see p. 154.

TABLE 28.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1949, or portion thereof, under the various annual rates, by collection districts and States—Continued

| Collection districts ¹ for States | Marihuana | | | | National firearms | | | Billiard or pool room premises, \$20 per table | Bowling alley premises, \$20 per alley | Coin-operated amusement device premises, \$10 per device | Coin-operated gaming device premises, \$100 per device | 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 | | | | | | Pawn-brokers, class 3, \$300 |
| | | | | | \$500 | \$25 | | | | | | | |
| Alabama..... | | 2 | | 1 | | | | | 437 | 28 | 3,541 | 267 | 17,805 |
| Alaska..... | | | | | | | | | 53 | 10 | 341 | 200 | 1,578 |
| Arizona..... | | | | | | | | | 245 | 27 | 2,605 | 357 | 8,221 |
| Arkansas..... | | 1 | | 2 | | | | | 689 | 28 | 4,567 | 195 | 17,665 |
| First California..... | | 2 | | 3 | | | 2 | | 1,101 | 127 | 15,304 | 3,031 | 66,708 |
| Sixth California..... | | 1 | | 26 | 1 | | 13 | | 1,973 | 200 | 13,586 | 2,011 | 63,980 |
| State of California..... | | 3 | | 29 | 1 | | 15 | | 2,174 | 327 | 28,890 | 5,042 | 139,688 |
| Colorado..... | | 3 | | 3 | | | 1 | | 621 | 76 | 3,256 | 1,160 | 14,999 |
| Connecticut..... | | | | 4 | 2 | | 3 | | 374 | 268 | 5,601 | 185 | 22,815 |
| Delaware..... | | | 1 | 2 | | | | | 93 | 16 | 800 | 11 | 2,943 |
| District of Columbia..... | | 1 | | 6 | | | 2 | | 80 | 22 | 1,162 | 33 | 7,343 |
| Florida..... | | | | 8 | | | 16 | | 708 | 67 | 9,550 | 635 | 35,068 |
| Georgia..... | | | | 3 | | | 1 | | 644 | 54 | 5,945 | 525 | 26,399 |
| Hawaii..... | | | | 3 | | | | | 336 | 18 | 1,229 | 122 | 3,942 |
| Idaho..... | | | | | | | | | 300 | 29 | 2,499 | 1,510 | 8,793 |
| First Illinois..... | 1 | 8 | | 15 | | | | | 1,005 | 503 | 16,185 | 3,373 | 69,420 |
| Eighth Illinois..... | | 2 | | 5 | | | 1 | | 1,210 | 235 | 10,762 | 3,583 | 35,595 |
| State of Illinois..... | 1 | 10 | | 20 | | | 1 | | 2,215 | 738 | 26,947 | 6,961 | 106,015 |
| Indiana..... | | 1 | | 9 | | | | | 1,291 | 262 | 10,253 | 1,663 | 40,419 |
| Iowa..... | | | 1 | 10 | | | 5 | | 3,591 | 808 | 10,599 | 3,690 | 35,781 |
| Kansas..... | | | | 7 | | | 4 | | 1,047 | 121 | 6,623 | 1,008 | 23,143 |
| Kentucky..... | | 4 | 40 | 1 | | | | | 732 | 67 | 6,814 | 1,945 | 26,591 |
| Louisiana..... | | | | 1 | | | | | 498 | 36 | 10,014 | 4,824 | 35,634 |
| Maine..... | | | | | | | 1 | | 346 | 129 | 2,190 | 41 | 11,391 |
| Maryland..... | | 1 | | 8 | | | 1 | | 383 | 155 | 6,932 | 2,849 | 27,248 |
| Massachusetts..... | | | | 2 | | | | | 1,008 | 669 | 7,889 | 324 | 39,467 |
| Michigan..... | | | 3 | 5 | | 1 | 17 | | 1,024 | 393 | 13,973 | 92 | 66,398 |
| Minnesota..... | | 5 | | 5 | | | 1 | | 821 | 271 | 9,669 | 621 | 35,378 |
| Mississippi..... | | | | 5 | | | 1 | | 507 | 13 | 5,246 | 1,463 | 20,094 |

| | | | | | | | | | | | | | |
|--------------------------------|---|----|---|----|---|---|---|--|-------|-----|--------|-------|---------|
| First Missouri..... | | | | | | | 3 | | 737 | 118 | 19,408 | 29 | 31,549 |
| Sixth Missouri..... | | 2 | | 5 | | | | | 520 | 72 | 5,664 | 90 | 21,327 |
| State of Missouri..... | | 2 | | 5 | | | 3 | | 1,357 | 190 | 16,972 | 119 | 52,876 |
| Montana..... | | | | | | | | | 238 | 44 | 2,682 | 2,355 | 9,989 |
| Nebraska..... | 1 | 3 | 1 | 34 | | | 5 | | 667 | 91 | 3,555 | 565 | 14,298 |
| Nevada..... | | | | | | | | | 44 | 9 | 976 | 1,534 | 4,812 |
| New Hampshire..... | | | | | | | | | 223 | 86 | 1,243 | 64 | 6,462 |
| First New Jersey..... | | 3 | | 7 | | | | | 299 | 97 | 4,396 | 88 | 14,639 |
| Fifth New Jersey..... | | 4 | | 8 | | | | | 416 | 430 | 8,840 | 59 | 34,165 |
| State of New Jersey..... | | 7 | | 15 | | | | | 716 | 527 | 13,226 | 147 | 48,744 |
| New Mexico..... | | | | | | | | | | | | | |
| First New York..... | 4 | 4 | | 5 | | 2 | 4 | | 235 | 31 | 2,632 | 799 | 7,885 |
| Second New York..... | 3 | | | 21 | | | 3 | | 346 | 249 | 5,911 | 13 | 40,083 |
| Third New York..... | | 11 | | 6 | | | 2 | | 81 | 17 | 767 | 2 | 4,961 |
| Fourteenth New York..... | 2 | | | 5 | | | 1 | | 101 | 42 | 1,690 | 4 | 18,984 |
| Twenty-first New York..... | | 1 | | 5 | | | 3 | | 457 | 303 | 9,173 | 148 | 40,393 |
| Twenty-eighth New York..... | | 3 | | 16 | | | 3 | | 439 | 226 | 5,322 | 192 | 20,846 |
| State of New York..... | 9 | 19 | | 54 | | 2 | 9 | | 435 | 283 | 6,330 | 269 | 27,747 |
| North Carolina..... | | | | | | | 1 | | | | | | |
| North Dakota..... | | | | | | | | | 1,218 | 68 | 4,480 | 188 | 24,592 |
| First Ohio..... | | 1 | | 7 | | | | | 462 | 65 | 2,148 | 4 | 5,875 |
| Tenth Ohio..... | | | | 8 | | | | | 422 | 103 | 4,944 | 467 | 18,990 |
| Eleventh Ohio..... | | | | 5 | | | | | 110 | 110 | 4,718 | 2,102 | 16,477 |
| Eighteenth Ohio..... | | 2 | | 6 | | 1 | | | 477 | 65 | 4,507 | 593 | 15,490 |
| State of Ohio..... | | 2 | | 26 | 1 | | | | 901 | 321 | 11,309 | 1,998 | 40,548 |
| Oklahoma..... | | 1 | | 1 | | | 4 | | 2,288 | 599 | 25,478 | 4,160 | 91,505 |
| Oregon..... | | 4 | | 3 | | | 1 | | | | | | |
| First Pennsylvania..... | 1 | 6 | | 23 | | | | | 643 | 39 | 3,823 | 114 | 23,864 |
| Twelfth Pennsylvania..... | | 2 | | 13 | | | | | 443 | 79 | 4,024 | 3,398 | 20,165 |
| Twenty-third Pennsylvania..... | | 2 | | 4 | | | 2 | | 1,111 | 374 | 14,034 | 1,570 | 49,804 |
| State of Pennsylvania..... | 1 | 10 | | 39 | | | 3 | | 489 | 183 | 5,456 | 872 | 18,784 |
| Rhode Island..... | | | | | | | | | 1,174 | 426 | 11,290 | 1,170 | 39,967 |
| South Carolina..... | | 1 | | 5 | | | 1 | | 2,774 | 983 | 30,780 | 3,612 | 108,555 |
| South Dakota..... | | | | | | | | | | | | | |
| Tennessee..... | | 1 | | 2 | | | | | 168 | 110 | 2,119 | 162 | 7,959 |
| | | | | | | | | | 465 | 27 | 2,862 | 112 | 19,213 |
| | | | | | | | | | 398 | 60 | 1,788 | 146 | 6,913 |
| | | | | | | | | | 576 | 38 | 7,425 | 633 | 28,674 |

For footnote, see p. 154.

TABLE 28.—Number of special-tax payers purchasing special-tax stamps covering the fiscal year 1949, or portion thereof, under the various annual rates, by collection districts and States—Continued

| Collection districts 1 or States | Marihuana | | | National firearms | | Pawn-brokers, class 3, \$300 | Billiard or pool room premises, \$20 per table | Bowling alley premises, \$20 per alley | Coin-operated amusement device premises, \$10 per device | Coin-operated gaming device premises, \$100 per device | Total number of all classes of special-tax payers |
|----------------------------------|---------------------|--------------|----------------|-------------------------------------|---------------------------------|------------------------------|--|--|--|--|---|
| | Manufacturers, \$24 | Dealers, \$3 | Producers, \$1 | Practitioners and laboratories, \$1 | Manufacturers or importers \$25 |  |  |  |  |  |  | Dealers, $200 and $1 |
| Collection districts 1 or States | | | | | | | | | | | |
| First Texas | | 2 | | 5 | | | 1,557 | 98 | 15,006 | 8,752 | 58,895 |
| Second Texas | | | | 1 | | | 518 | 64 | 7,931 | 2,167 | 33,947 |
| State of Texas | | 2 | | 5 | | | 2,175 | 160 | 22,937 | 5,919 | 90,642 |
| Utah | | | | | | | 228 | 22 | 1,612 | 457 | 6,475 |
| Vermont | | | | | | | 359 | 287 | 1,467 | 211 | 6,980 |
| Virginia | | | | 3 | | | 591 | 106 | 6,607 | 229 | 27,658 |
| Washington | | | | 5 | | | 491 | 96 | 6,061 | 6,939 | 27,235 |
| West Virginia | | 1 | | 3 | | | 845 | 81 | 7,888 | 616 | 20,043 |
| Wisconsin | | 7 | | 2 | | | 620 | 646 | 14,701 | 27 | 44,285 |
| Wyoming | | 1 | | 2 | | | 122 | 19 | 1,216 | 844 | 4,120 |
| Total | 12 | 95 | 483 | 364 | 7 | 3 | 40,424 | 10,122 | 403,900 | 69,790 | 1,633,601 |

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, 1949, by collection districts

| District | On hand July 1, 1948 | Produced | Withdrawn tax-paid | Withdrawn for export | Withdrawn free of tax for use of United States | Lost or destroyed | On hand June 30, 1949 |
|------------------|----------------------|------------------|--------------------|----------------------|--|-------------------|-----------------------|
| Alabama | Pounds 51,706 | Pounds 2,152,093 | Pounds 2,163,770 | Pounds 3,000 | Pounds 3,400 | | Pounds 34,229 |
| Arkansas | | 104,076 | 47,658 | | | | 56,508 |
| First California | 2,978 | 203,880 | 163,656 | 5,640 | 37,560 | | |
| Georgia | 164,618 | 11,392,619 | 11,281,845 | | 28,302 | 6,570 | 240,520 |
| First Illinois | 437,607 | 37,075,973 | 35,186,842 | 1,481,847 | 333,862 | 11,064 | 490,185 |
| Indiana | 119,136 | 9,216,128 | 8,963,698 | | 256,512 | | 115,064 |
| Kansas | 95,362 | 5,064,562 | 4,071,323 | 741,544 | 209,068 | 28 | 137,966 |
| Louisiana | | 60,336 | 7,752 | | | | 52,594 |
| Maryland | 74,250 | 7,241,037 | 6,720,148 | 405,263 | 136,668 | | 83,208 |
| First Missouri | 13,835 | 2,140,620 | 2,143,966 | | 1,176 | | 9,324 |
| Sixth Missouri | 20,563 | 3,028,423 | 2,977,854 | | 28,488 | | 42,644 |
| Nebraska | 48,612 | 1,816,740 | 738,600 | 1,094,352 | | | 32,400 |
| Fifth New Jersey | 155,924 | 6,416,646 | 5,239,151 | 949,988 | 249,072 | | 134,369 |
| First Ohio | 136,684 | 7,446,488 | 3,677,816 | 3,528,082 | 252,070 | | 126,204 |
| Tenth Ohio | 70,290 | 3,626,658 | 2,483,760 | 1,125,774 | 16,332 | | 71,082 |
| South Carolina | 17,400 | 7,890,341 | 7,762,164 | 83,213 | 5,400 | | 56,964 |
| Tennessee | | 187,944 | 149,748 | | | 24 | 8,172 |
| First Texas | 7,705 | 192,161 | 189,162 | | | 267 | 10,437 |
| Second Texas | 51,561 | 21,449,614 | 20,863,986 | 265,400 | 73,446 | | 298,343 |
| Total | 1,457,230 | 126,678,539 | 114,832,789 | 9,938,118 | 1,374,844 | 17,948 | 1,970,173 |

TABLE 30.—Production and withdrawals of uncolored oleomargarine, year ended June 30, 1949, by collection districts

| District | On hand July 1, 1948 | Produced | Withdrawn tax-paid | Withdrawn for export | Withdrawn free of tax for use of United States | Lost or destroyed | On hand June 30, 1949 |
|------------------|----------------------|------------------|--------------------|----------------------|--|-------------------|-----------------------|
| Alabama | Pounds 19,955 | Pounds 1,423,728 | Pounds 1,429,314 | | | | Pounds 14,369 |
| Arkansas | | 163,524 | 83,976 | | | | 79,548 |
| First California | 389,928 | 65,865,394 | 65,639,856 | | | 24 | 315,432 |
| Sixth California | 331,168 | 65,647,706 | 65,641,894 | | | | 336,980 |
| Georgia | 109,712 | 18,966,864 | 18,816,088 | 46,656 | 13,608 | 656 | 199,568 |
| First Illinois | 2,310,198 | 166,073,314 | 160,370,201 | 55,980 | 12,888 | 109,767 | 1,835,176 |
| Indiana | 1,921,614 | 66,159,934 | 67,714,032 | | 5,050 | | 362,466 |
| Kansas | 350,772 | 39,289,706 | 39,418,566 | | | 328 | 221,584 |
| Maryland | 113,388 | 25,420,720 | 25,258,378 | 34,500 | 28,090 | | 213,150 |
| Michigan | 1,023,232 | 26,358,824 | 27,194,768 | | 66,276 | | 121,012 |
| First Missouri | 44,440 | 10,860,674 | 10,892,844 | | | | 12,270 |
| Sixth Missouri | 16,539 | 3,221,820 | 3,202,027 | | | | 36,332 |
| Nebraska | 118,048 | 15,985,254 | 15,916,694 | 30,000 | | 5,376 | 152,282 |
| Fifth New Jersey | 448,712 | 69,082,534 | 68,991,635 | 29,058 | 15,500 | 63,969 | 430,984 |
| First Ohio | 1,084,676 | 54,620,627 | 55,352,637 | | | 5,916 | 346,750 |
| Tenth Ohio | 307,854 | 13,841,940 | 14,105,375 | 000 | | | 43,818 |
| Eleventh Ohio | 519,310 | 27,107,332 | 27,074,522 | | | 1,008 | 551,112 |
| South Carolina | 21,216 | 5,407,008 | 5,383,908 | | | | 44,316 |
| Tennessee | 466,920 | 19,503,305 | 19,912,793 | | | 96 | 57,336 |
| First Texas | 979 | 125,894 | 121,098 | | | 1,391 | 4,384 |
| Second Texas | 186,210 | 42,809,345 | 42,550,932 | | | | 444,623 |
| Total | 10,284,871 | 731,935,937 | 735,370,539 | 196,794 | 141,502 | 188,531 | 6,328,442 |

TABLE 31.—Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1949, by months

| Month | Colored | | | | |
|------------------|--------------------|--------------------|----------------------|--|-------------------|
| | Produced | Withdrawn tax-paid | Withdrawn for export | Withdrawn free of tax for use of United States | Lost or destroyed |
| 1948 | | | | | |
| July | 8,487,305 | 7,414,769 | 999,650 | 104,224 | 654 |
| August | 7,780,204 | 6,640,029 | 1,071,536 | 93,292 | 163 |
| September | 9,362,616 | 7,693,585 | 1,105,216 | 104,470 | 62 |
| October | 9,349,681 | 8,640,078 | 905,519 | 120,202 | 10,977 |
| November | 10,264,900 | 9,399,449 | 912,972 | 137,274 | 1,000 |
| December | 10,358,331 | 9,304,930 | 627,706 | 105,108 | 2,953 |
| 1949 | | | | | |
| January | 11,775,768 | 10,973,487 | 886,252 | 121,766 | 1,479 |
| February | 12,813,011 | 11,295,510 | 936,738 | 107,414 | — |
| March | 12,750,611 | 11,863,316 | 876,490 | 124,440 | 493 |
| April | 11,095,055 | 10,409,087 | 447,656 | 135,316 | — |
| May | 10,480,674 | 10,061,823 | 632,296 | 100,442 | 96 |
| June | 12,158,483 | 11,136,736 | 536,084 | 120,896 | 71 |
| Total | 126,676,639 | 114,832,789 | 9,938,115 | 1,374,844 | 17,948 |
| Uncolored | | | | | |
| 1948 | | | | | |
| July | 44,083,874 | 48,458,917 | — | 720 | 8,142 |
| August | 65,558,479 | 66,220,709 | — | 490 | 17,540 |
| September | 71,086,981 | 68,163,374 | 49,500 | 14,208 | 22,687 |
| October | 70,376,615 | 69,924,545 | 12,120 | 8,400 | 25,670 |
| November | 62,148,042 | 63,596,626 | 20,760 | 3,360 | 11,168 |
| December | 63,117,436 | 62,893,026 | 720 | 13,488 | 16,048 |
| 1949 | | | | | |
| January | 69,680,503 | 69,749,910 | 1,812 | 7,080 | 22,745 |
| February | 63,248,131 | 63,736,665 | 86,124 | 7,209 | 9,608 |
| March | 67,369,350 | 67,120,617 | 3,750 | 7,440 | 10,817 |
| April | 56,570,097 | 54,313,235 | 11,184 | 73,726 | 12,349 |
| May | 49,244,823 | 50,357,648 | 10,680 | 4,200 | 18,843 |
| June | 51,451,606 | 50,833,267 | 144 | 1,200 | 13,924 |
| Total | 731,935,937 | 735,370,539 | 196,794 | 141,502 | 188,681 |

TABLE 33.—Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1949

| | Pounds | Pounds | |
|-------------------------|-------------|-----------------------|--------------------|
| Butter flavor | 53,014 | Oleo stearine | 3,057,775 |
| Coconut oil | 890,314 | Oleo stock | 496,115 |
| Color | 85,638 | Peanut oil | 4,008,747 |
| Corn oil | 1,539,264 | Salt | 26,288,924 |
| Cottonseed oil | 435,250,470 | Soda (benzoate of) | 596,176 |
| Derivative of glycerine | 1,269,657 | Sodium sulpho acetate | 53,470 |
| Diacetyl | 3,477 | Soya bean oil | 244,643,635 |
| Leaffin | 1,457,951 | Soya bean flakes | 20,297 |
| Milk | 144,400,936 | Vitamin concentrate | 167,889 |
| Monostearine | 724,945 | | |
| Neutral lard | 4,118,804 | Total | 872,540,945 |
| Oleo oil | 3,507,363 | | |

TABLE 34.—Production and withdrawals of renovated butter, year ended June 30, 1949, by collection districts

| District | On hand July 1, 1948 | Produced | Withdrawn tax-paid | Lost or destroyed | On hand June 30, 1949 |
|--------------|----------------------|------------------|--------------------|-------------------|-----------------------|
| Alabama | Pounds 25,745 | Pounds 944,075 | Pounds 950,144 | Pounds — | Pounds 19,676 |
| Georgia | Pounds 1,017 | Pounds 383,134 | Pounds 366,121 | Pounds — | Pounds 18,030 |
| Total | 26,762 | 1,327,209 | 1,316,265 | | 37,706 |

TABLE 35.—Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1940 to 1949

| Year | Produced | Withdrawn tax-paid | Year | Produced | Withdrawn tax-paid |
|------|------------------|--------------------|------|------------------|--------------------|
| 1940 | Pounds 2,706,852 | Pounds 2,735,433 | 1945 | Pounds 3,173,629 | Pounds 3,169,298 |
| 1941 | 2,783,509 | 2,781,245 | 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 | 1,248,525 | 1,252,683 |
| 1944 | 3,144,299 | 3,121,626 | 1949 | 1,327,209 | 1,316,265 |

TABLE 36.—Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1949

| Month | Produced | Withdrawn tax-paid | Withdrawn for export | Withdrawn free of tax for use of United States | Lost or destroyed | Imported |
|-----------------------|-------------------|--------------------|----------------------|--|-------------------|------------|
| On hand July 1, 1948 | 19,885,569 | | | | | |
| 1948 | | | | | | |
| July | 3,005,510 | 3,244,385 | 108,882 | 21,492 | | |
| August | 5,067,498 | 4,631,762 | 575,379 | 22,752 | | |
| September | 5,125,979 | 5,179,144 | 454,648 | 17,100 | 10 | |
| October | 5,042,043 | 5,915,594 | 714,790 | 6,624 | | |
| November | 6,112,622 | 5,464,871 | 604,763 | 46,656 | 10 | 4 |
| December | 6,021,734 | 5,665,471 | 690,048 | 28,784 | | 80 |
| 1949 | | | | | | |
| January | 5,182,782 | 4,842,494 | 476,560 | 9,320 | | 24 |
| February | 5,194,164 | 5,363,099 | 639,876 | 33,964 | | |
| March | 6,319,175 | 5,893,724 | 607,194 | 18,794 | | 20 |
| April | 5,841,332 | 4,059,998 | 766,609 | 16,704 | | |
| May | 6,552,767 | 3,523,405 | 609,914 | 29,952 | | |
| June | 5,237,883 | 3,954,818 | 441,578 | 23,472 | | |
| Total | 63,703,489 | 57,719,765 | 6,590,241 | 275,634 | 20 | 128 |
| On hand June 30, 1949 | | 19,003,398 | | | | |

TABLE 32.—Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1940 to 1949

| 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 |
| 1940 | Pounds 1,859,731 | Pounds 302,149 | Pounds 649,489 | Pounds 896,387 | Pounds 301,857,570 | Pounds 301,699,496 | Pounds 1,830 | Pounds — |
| 1941 | 4,489,410 | 428,866 | 1,864,674 | 2,075,586 | 339,445,628 | 340,550,313 | 1,320 | 7,808 |
| 1942 | 14,827,838 | 666,864 | 2,938,898 | 10,954,725 | 353,976,863 | 353,648,493 | — | — |
| 1943 | 116,969,840 | 2,103,669 | 1,658,097 | 110,301,641 | 431,498,452 | 429,468,704 | 10,020 | 86,914 |
| 1944 | 135,002,918 | 10,397,872 | 826,376 | 125,902,258 | 474,022,820 | 473,441,857 | — | 114,304 |
| 1945 | 72,686,114 | 21,242,752 | 2,023,418 | 48,439,797 | 540,313,364 | 533,733,648 | 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 | 8,090,008 | 36,767,858 | 576,446,014 | 571,082,948 | 572,970 | 547,200 |
| 1948 | 75,242,607 | 50,713,532 | 19,766,635 | 3,784,868 | 815,090,586 | 810,464,083 | — | 37,118 |
| 1949 | 126,676,639 | 114,832,789 | 9,938,115 | 1,374,844 | 731,935,937 | 735,370,539 | 196,794 | 141,502 |
| Total | 680,125,080 | 239,731,079 | 55,867,465 | 382,383,738 | 5,049,379,345 | 5,030,863,066 | 11,242,760 | 3,279,966 |

ALCOHOL, DISTILLED SPIRITS, BEER, WINES, ETC.

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, 1949

| Kind of establishment | Number |
|---|----------|
| Fruit distilleries | 135 |
| Registered distilleries | 132 |
| Internal revenue bonded warehouses | 248 |
| Distillery denaturing bonded warehouses | 2 |
| Tax-paid bottling houses | 61 |
| Rectifying plants | 199 |
| Industrial alcohol plants | 55 |
| Industrial alcohol bonded warehouses | 76 |
| Industrial alcohol denaturing plants | 43 |
| Dealers in specially denatured alcohol and rum | 33 |
| Users of specially denatured alcohol and rum | 4, 310 |
| Reprocessors, rebottlers, etc., of specially denatured alcohol articles | 2, 088 |
| Users of tax-free alcohol | 7, 307 |
| Breweries | 412 |
| Bonded wineries | 763 |
| Bonded wine storerooms | 80 |
| Bonded field warehouses | 36 |
| Vinegar factories using vaporizing process | 9 |
| Importers | 1, 329 |
| Wholesale liquor dealers | 7, 669 |
| Wholesale malt liquor dealers | 13, 368 |
| Retail liquor dealers | 294, 147 |
| Retail malt liquor dealers | 163, 331 |
| Manufacturers of nonbeverage products (drawback) | 1, 121 |
| Bottle manufacturers | 72 |
| Carriers | 430 |

TABLE 38.—Basic permits under the Federal Alcohol Administration Act, fiscal year 1949

| | Dis- tillers | Ware- hous- ing and bottling | Rec- tifiers | Wine pro- ducers and blend- ers | Wine blend- ers | Im- porters | Whole- salers | Total |
|-----------------------------|-----------------|---------------------------------------|-----------------|--|-----------------------|----------------|------------------|---------|
| In effect July 1, 1948 | 422 | 439 | 320 | 823 | 77 | 1, 566 | 15, 265 | 18, 912 |
| Issued | 45 | 78 | 57 | 74 | 21 | 212 | 3, 033 | 3, 520 |
| Terminated | 73 | 80 | 63 | 111 | 15 | 405 | 2, 827 | 3, 574 |
| Revoked | | 1 | | | | 9 | 7 | 17 |
| Annulled | | | | | | 1 | 4 | 5 |
| Voluntarily surrendered | 56 | 52 | 47 | 59 | 8 | 333 | 1, 523 | 2, 078 |
| Automatically terminated | 17 | 27 | 16 | 52 | 7 | 62 | 1, 293 | 1, 474 |
| In effect June 30, 1949 | 394 | 437 | 314 | 786 | 83 | 1, 373 | 15, 471 | 18, 858 |
| Amended | 32 | 84 | 68 | 77 | 11 | 148 | 1, 654 | 2, 074 |
| Suspended | | | 1 | 3 | | | 3 | 7 |
| Reinstated after suspension | | | 1 | 3 | | | 3 | 7 |
| In suspension June 30, 1949 | | | | | | | | |

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 (0.7939) 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 undenatured ethyl alcohol, by kinds and by months, fiscal year 1949

| Month | Grain and grain products | | | | | | Potatoes |
|-----------|--------------------------|---------------|--------------------------|---------------|---------------|---------------|------------------|
| | Corn | Malt | Wheat | Sorghum grain | Rye | Total | |
| | <i>Pounds</i> | <i>Pounds</i> | <i>Pounds</i> | <i>Pounds</i> | <i>Pounds</i> | <i>Pounds</i> | <i>Pounds</i> |
| July | 410, 153 | 2, 152, 200 | 791 | 5, 053, 325 | | 7, 616, 469 | 93, 724, 296 |
| August | 5, 170, 139 | 2, 794, 569 | 2, 471 | 8, 056, 890 | | 17, 014, 069 | 132, 613, 112 |
| September | 4, 420, 038 | 4, 699, 083 | 11, 480 | 10, 289, 876 | | 19, 390, 477 | 260, 956, 997 |
| October | 6, 468, 423 | 4, 375, 647 | 10, 728 | 11, 389, 159 | | 22, 243, 957 | 250, 014, 123 |
| November | 6, 822, 550 | 3, 814, 286 | 11, 120 | 7, 007, 524 | 17, 236 | 17, 672, 722 | 215, 542, 072 |
| December | 2, 155, 721 | 1, 651, 008 | 9, 705 | 5, 995, 850 | | 10, 812, 284 | 138, 502, 187 |
| January | 1, 802, 564 | 513, 414 | | 5, 328, 375 | | 7, 644, 353 | 1, 441, 691 |
| February | 1, 960, 799 | 175, 224 | | 1, 300, 070 | | 3, 136, 093 | 4, 024, 436 |
| March | 7, 824, 172 | 691, 005 | 36, 040 | 1, 339, 700 | | 9, 890, 917 | 12, 819, 525 |
| April | 5, 673, 376 | 720, 180 | 382, 910 | 1, 327, 440 | | 9, 103, 906 | 17, 312, 575 |
| May | 5, 998, 974 | 539, 325 | 924, 398 | 57, 470 | | 7, 520, 167 | |
| June | 6, 348, 571 | 500, 659 | 82, 804 | | | 6, 932, 034 | |
| Total | 56, 755, 486 | 22, 586, 600 | ¹ 1, 472, 447 | 58, 145, 679 | 17, 236 | 138, 977, 448 | 1, 126, 951, 018 |

See footnotes at end of table.

TABLE 39.—Materials: ¹ Used at industrial alcohol plants in production of unde-natured ethyl alcohol, by kinds and by months, fiscal year 1949—Continued

| Month | Ethylene gas | Molasses | Ethyl sulphate | Sulphite liquors | Products used in redistillation | Other materials | |
|-----------|--------------|-------------|----------------|------------------|---------------------------------|-----------------|-----------|
| | Pounds | Gallons | Gallons | Gallons | Proof gallons | Gallons | Pounds |
| July | | 10,830,160 | 10,288,043 | 19,885,600 | 1,473,390 | 1,931,096 | 358,133 |
| August | | 10,875,685 | 10,071,470 | 23,422,000 | 2,582,898 | 2,578,622 | 344,539 |
| September | | 9,324,162 | 10,761,943 | 19,512,800 | 2,517,961 | 2,000,449 | 438,555 |
| October | 1,919,672 | 10,736,598 | 12,082,891 | 23,460,600 | 2,319,945 | 1,331,765 | 418,843 |
| November | 4,174,601 | 10,131,638 | 12,533,273 | 21,835,800 | 1,998,674 | 1,303,392 | 308,289 |
| December | 4,082,338 | 7,754,692 | 14,677,332 | 18,240,700 | 1,557,738 | 1,378,493 | 238,340 |
| January | 4,590,811 | 13,042,684 | 16,639,756 | 22,513,800 | 1,075,170 | 1,658,939 | 175,300 |
| February | 3,619,690 | 12,599,280 | 7,764,073 | 18,950,000 | 2,559,397 | 1,848,683 | 152,540 |
| March | 4,395,730 | 13,150,196 | 10,328,676 | 20,640,900 | 3,105,664 | 1,943,818 | 136,910 |
| April | 4,715,103 | 22,889,218 | 11,309,836 | 15,616,800 | 2,264,147 | 2,058,004 | 206,150 |
| May | 4,647,829 | 18,634,815 | 10,516,901 | 14,248,400 | 1,680,152 | 2,367,280 | 191,120 |
| June | 4,581,664 | 16,762,786 | 11,454,598 | 11,222,100 | 1,878,546 | 1,818,841 | 232,120 |
| Total | 36,697,438 | 156,731,884 | 131,818,786 | 229,649,200 | 24,983,682 | 22,219,382 | 3,220,839 |

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 1,416,992 pounds of wheat flour and 46,295 pounds of wheat bran.

³ Represents 15,139,890 gallons of whey, 2,566,254 gallons of pineapple juice, 1,269,885 gallons of cellulose pulp and chemical mixtures, 920,913 gallons of crude alcohols mixtures, 919,216 gallons of apple pectin residue, 794,559 gallons of citrus waste concentrate, 356,204 gallons of a mixture of molasses and citrus waste concentrate, 232,982 gallons of hydrol, 8,523 gallons of fruit sirup, 5,893 gallons of alcoholic blending material, 4,110 gallons of grape wine, and 463 gallons of wheat sirup.

⁴ Represents 2,772,613 pounds of whey and 448,826 pounds of malt sirup.

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: 56,351,136 pounds of corn, 154,749 pounds of malt, 1,384,616 pounds of sorghum grain, 94,764 pounds of rye (a total of 57,965,265 pounds of grain and grain products), 1,399,854,663 pounds of potatoes, 170,368 pounds of soy bean meal and distiller's solubles, 13,652,330 gallons of molasses, 3,198,355 gallons of whey, 1,216,071 gallons of hydrol, and 1,163,786 gallons of other liquids.

TABLE 40.—Materials: ¹ Used at industrial alcohol plants in production of unde-natured ethyl alcohol, by kinds and by States, fiscal year 1949

| State | Grain and grain products | | | | | | Potatoes |
|---------------|--------------------------|------------|-----------|---------------|--------|-------------|---------------|
| | Corn | Malt | Wheat | Sorghum grain | Rye | Total | |
| | Pounds | Pounds | Pounds | Pounds | Pounds | Pounds | Pounds |
| California | | | | | | | |
| Florida | | | | | | | |
| Hawaii | | | | | | 968 | 1,663,500 |
| Idaho | | | | | | | |
| Illinois | 9,887,367 | 20,728 | 9,160 | | 17,236 | 9,934,429 | |
| Indiana | | | | | | | |
| Iowa | 19,506,147 | 2,564,134 | | 5,966,098 | | 28,036,379 | 45,864,985 |
| Kansas | 27,049,650 | 7,135,690 | 1,416,992 | 51,967,295 | | 87,569,627 | |
| Kentucky | | | | | | | |
| Louisiana | | 426,835 | | | | 426,835 | 63,372,300 |
| Maine | | | | | | | 32,995,269 |
| Maryland | | | | | | | 9,583,762 |
| Massachusetts | | | | | | | |
| Michigan | | | | | | | |
| Missouri | | | | | | | |
| New Jersey | | | | | | | |
| New York | | 399,865 | 46,295 | | | 446,160 | 64,022,200 |
| Ohio | | | | | | | |
| Pennsylvania | 312,382 | 12,038,382 | | 212,286 | | 12,563,050 | 909,451,029 |
| Puerto Rico | | | | | | | |
| Texas | | | | | | | |
| Virginia | | | | | | | |
| Washington | | | | | | | |
| West Virginia | | | | | | | |
| Wisconsin | | | | | | | |
| Total | 56,765,486 | 22,586,600 | 1,472,447 | 58,145,679 | 17,236 | 138,677,448 | 1,126,951,615 |

See footnotes at end of table.

TABLE 40.—Materials: ¹ Used at industrial alcohol plants in production of unde-natured ethyl alcohol, by kinds and by States, fiscal year 1949—Continued

| State | Ethylene gas | Molasses | Ethyl sulphate | Sulphite liquors | Products used in redistillation | Other materials | |
|---------------|--------------|-------------|----------------|------------------|---------------------------------|-----------------|-----------|
| | Pounds | Gallons | Gallons | Gallons | Proof gallons | Gallons | Pounds |
| California | | | | | | | |
| Florida | | | | | | | |
| Hawaii | | 8,451,056 | | | | 480,421 | |
| Idaho | | | | | | 682,975 | |
| Illinois | | | | | | 2,566,254 | |
| Indiana | | 5,405 | | | | | 16,260 |
| Iowa | | | 16,717,290 | | 48,150 | 7,216,262 | |
| Kansas | | | | | 3,027,604 | | |
| Kentucky | | | | | 1,119,202 | 7,16,720 | 250,136 |
| Louisiana | | | | | 14,231 | | |
| Maine | | 43,687,500 | 31,567,696 | | 2,676,324 | 1,284,851 | |
| Maryland | | | | | 93,672 | | |
| Massachusetts | | 10,634,903 | | | 3,314,282 | | 188,440 |
| Michigan | | 7,200,216 | | | 32,264 | | |
| Missouri | | | | | 684,891 | | |
| New Jersey | | | | | 24,292,103 | | |
| New York | | | | | 1,440,100 | | |
| Ohio | | | | | 2,269,411 | | |
| Pennsylvania | | | | | 27,888 | | |
| Puerto Rico | | | | | 3,764,691 | | |
| Texas | 36,697,438 | 3,208,734 | | | 4,182,218 | 5,893 | |
| Virginia | | | | | 58,824 | | |
| Washington | | | | | 40,861,000 | | |
| West Virginia | | | | | 48,005 | | |
| Wisconsin | | | | | 17,650 | | |
| Total | 36,697,438 | 156,731,884 | 131,818,786 | 229,549,200 | 24,983,682 | 22,219,382 | 3,220,839 |

¹ See footnote 1, table 39.

² Includes 1,416,992 pounds of wheat flour and 46,295 pounds of wheat bran.

³ Represents 356,204 gallons of a mixture of molasses and citrus waste concentrate, 111,584 gallons of citrus waste concentrate, 8,523 gallons of fruit sirup, and 4,116 gallons of grape wine.

⁴ Citrus waste concentrate.

⁵ Pineapple juice.

⁶ Malt sirup.

⁷ Hydrol.

⁸ Whey.

⁹ Represents 5,727,737 gallons of whey and 919,216 gallons of apple pectin residue.

¹⁰ Crude alcohols mixtures.

¹¹ Wheat sirup.

¹² Alcoholic blending material.

¹³ 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 1949

| Kind of material | Quantity used | | Ethyl alcohol produced | |
|---|---------------|---------------|------------------------|------------------|
| | Amount | Unit | Proof gallons | Percent of total |
| Ethyl sulphate..... | 131,818.786 | Gallons | 164,769,128 | 43.82 |
| Molasses..... | 155,282.784 | Gallons | 127,390,161 | 33.88 |
| Products used in redistillation..... | 24,935.682 | Proof gallons | 24,654,380 | 6.56 |
| Potatoes ¹ | 1,062,928,815 | Pounds | * 21,630,111 | 5.73 |
| Ethylene gas..... | 36,697,438 | Pounds | 15,638,665 | 4.16 |
| Grain and grain products ¹ | 138,531,288 | Pounds | 11,470,894 | 3.05 |
| Sulphite liquors..... | 229,549,200 | Gallons | 4,945,558 | 1.31 |
| Cellulose pulp, chemical and crude alcohols mixtures: | | | | |
| Crude alcohols mixtures..... | 920,913 | Gallons | 1,372,282 | .36 |
| Cellulose pulp and chemical mixtures..... | 1,269,885 | Gallons | | |
| Whey..... | 15,139,890 | Gallons | 713,797 | .19 |
| Citrus waste concentrate..... | 2,772,013 | Pounds | 440,611 | .12 |
| Pineapple juice..... | 794,559 | Gallons | | |
| Hydrol..... | 2,566,254 | Gallons | 203,480 | .05 |
| Apple pectin residue..... | 232,982 | Gallons | 110,707 | .03 |
| Fruit sirup..... | 919,215 | Gallons | 106,018 | .03 |
| Grape wine..... | 8,523 | Gallons | 829 | (*) |
| Other mixtures: | 4,110 | Gallons | 819 | (*) |
| Potatoes..... | 64,022,200 | Pounds | 2,651,576 | .71 |
| Molasses and citrus waste concentrate..... | 1,805,304 | Gallons | | |
| Malt sirup..... | 448,826 | Pounds | 440,160 | |
| Grain and grain products..... | 440,160 | Pounds | | |
| Alcoholic blending material..... | 5,898 | Gallons | | |
| Wheat sirup..... | 853 | Gallons | | |
| Total..... | | | 4,375,999,046 | 100.00 |

¹ Additional amounts used in combination with other materials included under "other mixtures."

² Produced from mashies consisting principally of potatoes, but including small quantities of grains and other material.

³ Less than 0.01 percent.

⁴ Represents gross production. Net production—that is, the gross production minus products used in redistillation—was 351,015,364 proof gallons.

TABLE 42.—Summary: Production, withdrawals, and stocks of undenatured ethyl alcohol,¹ by months, fiscal year 1949

[Proof gallons]

| Month | Production | Withdrawals | | | Stocks end of month |
|-------------------|--------------------|-------------------|----------------------|------------------------------|---------------------|
| | | Tax-paid | Tax-free | | |
| | | | For denaturation | For use of the United States | |
| July..... | 23,833,354 | 2,956,985 | 22,646,310 | 9,270 | |
| August..... | 25,746,217 | 3,431,869 | 26,262,873 | 73,927 | |
| September..... | 27,964,702 | 3,806,604 | 28,715,780 | 25,693 | |
| October..... | 29,820,033 | 4,701,568 | 30,076,037 | 43,960 | |
| November..... | 33,603,279 | 5,114,050 | 29,134,170 | 32,220 | |
| December..... | 30,795,451 | 3,158,649 | 29,338,751 | 29,932 | |
| January..... | 28,567,028 | 2,943,101 | 28,660,528 | 96,072 | |
| February..... | 22,370,111 | 3,183,990 | 20,165,292 | 103,290 | |
| March..... | 28,425,789 | 2,944,017 | 27,834,377 | 64,479 | |
| April..... | 36,282,294 | 2,541,494 | 37,028,628 | 121,862 | |
| May..... | 33,854,754 | 3,021,621 | 25,760,940 | 33,716 | |
| June..... | 31,796,352 | 3,069,766 | 30,692,513 | 9,468 | |
| Total..... | 351,015,364 | 40,845,714 | * 321,222,197 | 644,889 | |

| Month | Withdrawals—Continued | | | Grand total | Stocks end of month |
|-------------------|---|------------------|--------------------|--------------------|---------------------|
| | Tax-free—Continued | | Total | | |
| | For hospital, scientific, and educational use | Other | | | |
| July..... | 211,848 | 8,399 | 22,875,827 | 25,832,312 | 28,487,093 |
| August..... | 208,020 | 11,682 | 26,556,452 | 29,988,351 | 36,097,561 |
| September..... | 208,345 | 16,770 | 28,966,578 | 32,775,182 | 32,133,049 |
| October..... | 205,236 | 11,325 | 30,334,576 | 35,036,146 | 29,591,833 |
| November..... | 206,731 | 9,689 | 29,379,810 | 34,498,800 | 31,998,745 |
| December..... | 211,327 | 11,499 | 29,622,009 | 32,750,868 | 34,917,339 |
| January..... | 225,147 | 3,048 | 23,967,693 | 26,930,794 | 37,153,865 |
| February..... | 199,630 | 13,325 | 20,481,527 | 23,665,517 | 37,727,443 |
| March..... | 200,211 | 27,325 | 28,135,392 | 31,079,409 | 37,741,102 |
| April..... | 211,045 | 6,060 | 27,365,585 | 29,907,079 | 43,842,488 |
| May..... | 212,010 | 13,896 | 25,029,562 | 29,051,183 | 49,942,370 |
| June..... | 239,787 | 16,295 | 30,860,063 | 33,899,829 | 51,015,381 |
| Total..... | 2,545,837 | * 152,183 | 324,565,106 | 365,410,820 | 51,015,381 |

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 In addition to the domestic ethyl alcohol shown, 1,712,786 proof gallons of rum (table 84) were used for denaturation at distillery denaturing bonded warehouses and 1,596,125 proof gallons of imported ethyl alcohol (table 45) were withdrawn for denaturation.

³ Represents 36,531 proof gallons withdrawn for export and 54,813 proof gallons for beverage purposes, 59,170 proof gallons for medicinal use, and 2,669 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 1949

[Proof gallons]

| State | Production | Withdrawals | | | | |
|---------------|-------------|-------------|------------------|------------------------------|---|---------|
| | | Tax-paid | Tax-free | | | |
| | | | For denaturation | For use of the United States | For hospital, scientific, and educational use | Other |
| California | 6,154,066 | 601,289 | 6,112,710 | 19,798 | 177,337 | 9 |
| Colorado | | 4,067 | | | 3,009 | |
| Florida | 370,654 | | | | | |
| Hawaii | 203,480 | 393 | 194,163 | | 3,549 | |
| Idaho | 20,324 | | 20,324 | | | |
| Illinois | 746,092 | 1,722,490 | 10,331,600 | 11,770 | 339,887 | 2,084 |
| Indiana | 22,520,350 | 6,123,419 | 28,951,369 | 1,893 | 73,440 | |
| Iowa | 3,239,639 | 3,439,198 | 867,968 | 31,210 | 205 | |
| Kansas | 7,912,178 | 7,588,203 | | | | |
| Kentucky | 18,871 | 5,919,279 | 18,871 | 410 | 8,184 | |
| Louisiana | 78,359,707 | 834,494 | 60,421,742 | 63,076 | 263,345 | |
| Maine | 567,143 | 27,161 | 658,326 | | | |
| Maryland | 9,690,608 | 914,004 | 10,374,451 | 122,608 | 260,616 | |
| Massachusetts | 5,958,023 | 443,186 | 5,876,006 | 1,906 | 195,254 | |
| Michigan | 357,848 | 271,284 | 357,847 | | 115,397 | |
| Missouri | 780,455 | 145,597 | 780,453 | 1,528 | 135,086 | |
| Nebraska | 13,203 | 22,249 | 5,062 | | | |
| New Jersey | 20,012,458 | 1,324,170 | 37,203,321 | 47,587 | 434,244 | 15,073 |
| New York | 2,442,493 | 117,188 | 5,088,200 | 22,386 | 74,457 | 14,169 |
| Ohio | 56,871 | 4,856,388 | 19,511 | 1,414 | 191,729 | |
| Pennsylvania | 65,336,623 | 6,484,492 | 48,693,736 | 381,647 | 245,203 | 4,206 |
| Puerto Rico | 1,347,110 | | 1,027,942 | | 1,017 | 116,652 |
| South Dakota | | | | | | |
| Texas | 64,227,513 | | 48,645,392 | | 10 | |
| Virginia | 978,663 | | 996,313 | | | |
| Washington | 4,945,558 | 6,627 | 263,785 | 72 | 21,061 | |
| West Virginia | 54,738,747 | 586 | 54,306,418 | | 2,807 | |
| Wisconsin | 16,687 | | 16,687 | | | |
| Total | 351,015,364 | 40,845,714 | 321,222,197 | 644,889 | 2,545,837 | 152,183 |

See footnotes at end of table.

TABLE 43.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of undenatured ethyl alcohol,¹ and premises operated, by States, fiscal year 1949—Continued

[Proof gallons]

| State | Withdrawals—Continued | | Losses in industrial alcohol bonded warehouses | Stocks June 30 | Number of premises operated ² | |
|---------------|-----------------------|-------------|--|----------------|--|--------------------------------------|
| | Tax-free—Continued | Grand total | | | Industrial alcohol plants | Industrial alcohol bonded warehouses |
| | Total | | | | | |
| California | 6,309,854 | 6,911,143 | 21,468 | 485,907 | 5 | 7 |
| Colorado | 3,013 | 7,080 | 3 | 3,780 | | 1 |
| Florida | | | 617 | 82,268 | | 1 |
| Hawaii | 197,712 | 198,105 | 1,286 | 345,986 | | 1 |
| Idaho | 20,324 | 20,324 | | | | 1 |
| Illinois | 10,685,341 | 12,407,831 | 53,060 | 2,624,691 | | 7 |
| Indiana | 29,026,702 | 35,150,121 | 112,231 | 10,163,260 | | 7 |
| Iowa | 836,963 | 4,276,161 | 17,756 | 132,481 | | 2 |
| Kansas | | 7,588,203 | | 317,467 | | 1 |
| Kentucky | 27,465 | 5,946,744 | 6,548 | 627,172 | | 4 |
| Louisiana | 60,748,163 | 61,582,657 | 110,970 | 1,846,410 | | 5 |
| Maine | 658,326 | 685,487 | 8,760 | | | 1 |
| Maryland | 10,767,675 | 11,671,679 | 26,866 | 313,066 | | 3 |
| Massachusetts | 6,073,166 | 6,516,352 | 12,447 | 312,579 | | 4 |
| Michigan | 473,244 | 744,528 | 36 | 22,347 | | 2 |
| Missouri | 917,067 | 1,062,664 | 7 | 13,914 | | 3 |
| Nebraska | 5,062 | 27,311 | 11,394 | 29,310 | | 1 |
| New Jersey | 37,700,225 | 39,024,395 | 95,429 | 2,297,503 | | 5 |
| New York | 5,199,202 | 5,316,390 | 17,570 | 512,711 | | 1 |
| Ohio | 212,654 | 5,068,992 | 22,586 | 2,122,755 | | 4 |
| Pennsylvania | 49,224,792 | 55,709,284 | 234,136 | 25,571,415 | | 8 |
| Puerto Rico | 1,145,611 | 1,145,611 | 11,319 | 924,523 | | 3 |
| South Dakota | | | 194 | | | 1 |
| Texas | 46,645,402 | 48,645,402 | 45,671 | 955,186 | | 2 |
| Virginia | 996,313 | 996,313 | | | | 1 |
| Washington | 284,918 | 291,545 | 17,845 | 250,770 | | 2 |
| West Virginia | 54,399,225 | 54,399,811 | 190,576 | 1,059,880 | | 1 |
| Wisconsin | 16,687 | 16,687 | | | | 1 |
| Total | 324,565,106 | 365,410,820 | *1,018,775 | 51,015,381 | 46 | 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 Represents an excess of returns over withdrawals.

³ In addition to the domestic ethyl alcohol shown, 1,712,786 proof gallons of rum (table 85) were used for denaturation at distillery denaturing bonded warehouses and 1,596,125 proof gallons of imported ethyl alcohol (table 46) were withdrawn for denaturation.

⁴ See footnote 3, table 42.

⁵ Represents number operated during any part of the year.

⁶ In addition, losses in denaturing plants amounted to 67,256 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 1949, inclusive

| Fiscal year ended June 30 | Production | Withdrawals | | | |
|---------------------------|---------------|-------------|-------------------------------|------------------------------|--------------------|
| | | 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 | 998,734 | 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 | 164,263,210 | 950,760 | 2,687,989 |
| 1939..... | 201,017,646 | 22,150,969 | 175,644,641 | 1,057,712 | 2,878,176 |
| 1940..... | 243,727,756 | 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 | 374,760,259 | 43,319,325 | 3,063,962 |
| 1943..... | * 447,786,568 | 5,675,341 | 408,303,779 | 103,124,789 | 2,119,088 |
| 1944..... | * 636,575,216 | 5,178,698 | 973,439,556 | 122,397,848 | 2,340,431 |
| 1945..... | * 663,431,544 | 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 | 338,029,969 | 2,939,908 | 2,611,377 |
| 1948..... | 332,282,148 | 38,758,397 | 301,101,168 | 294,447 | 3,439,774 |
| 1949..... | 351,015,364 | 40,845,714 | 321,222,197 | 644,889 | 2,698,020 |

| 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..... | 186,104,787 | 183,095,759 | 491,226 | 25,252,756 | 32 | 74 |
| 1936..... | 175,896,268 | 199,938,800 | 438,851 | 21,300,340 | 35 | 72 |
| 1937..... | 182,931,173 | 215,220,823 | 528,194 | 26,464,541 | 38 | 75 |
| 1938..... | 167,901,959 | 196,878,568 | 524,879 | 32,046,632 | 36 | 68 |
| 1939..... | 179,590,529 | 201,731,498 | 496,086 | 30,860,351 | 36 | 62 |
| 1940..... | 227,476,422 | 251,820,728 | 496,294 | 21,798,554 | 37 | 65 |
| 1941..... | 281,638,572 | 309,505,095 | 697,140 | 10,392,362 | 39 | 62 |
| 1942..... | 421,143,546 | 446,075,886 | 824,254 | 29,014,285 | 46 | 68 |
| 1943..... | 513,547,656 | 519,222,997 | 2,007,404 | 212,923,256 | 63 | 111 |
| 1944..... | 1,098,777,833 | 1,104,356,531 | 1,688,524 | 127,919,567 | 66 | 111 |
| 1945..... | 1,084,862,167 | 1,112,698,741 | 1,378,624 | 143,639,094 | 62 | 90 |
| 1946..... | 498,830,009 | 456,093,156 | 1,133,305 | 110,538,987 | 48 | 90 |
| 1947..... | 343,581,274 | 390,725,340 | 1,046,462 | 27,016,284 | 38 | 74 |
| 1948..... | 304,825,389 | 343,583,786 | 1,897,782 | 38,273,358 | 47 | 76 |
| 1949..... | 324,565,108 | 368,410,820 | 1,018,775 | 51,015,381 | 46 | 76 |

¹ Represents withdrawals for denaturation 1934 through 1941, and 1948 and 1949. 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 419,566,596 proof gallons for 1942, 364,698,976 proof gallons for 1948, 590,929,045 proof gallons for 1944, and 650,039,874 proof gallons for 1945.

⁴ Exclusive of losses in denaturing plants.

⁵ Represents stocks in industrial alcohol bonded warehouses and for 1942 through 1949 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 1949

| Month | [Proof gallons] | | |
|----------------|--|--|--|
| | Tax-free withdrawals from customs custody, for denaturation ¹ | Tax-free withdrawals from industrial alcohol plants and bonded warehouses, for denaturation ^{1 2} | Stocks end of month at industrial alcohol bonded warehouses ³ |
| July..... | 289,104 | 77,963 | 890,638 |
| August..... | 276,591 | 140,507 | 750,141 |
| September..... | 69,543 | 17,709 | 732,870 |
| October..... | | 40,980 | 689,457 |
| November..... | | 83,165 | 607,641 |
| December..... | | 183,370 | 421,651 |
| January..... | | 145,967 | 273,415 |
| February..... | | 155,846 | 115,680 |
| March..... | | | |
| April..... | | | |
| May..... | | | |
| June..... | | | |
| Total..... | 635,238 | 960,887 | |

¹ 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.

² Represents imported alcohol not mingled with domestic alcohol. Imported alcohol which has been mingled with domestic alcohol is included in table 42.

TABLE 46.—Summary: Importations, withdrawals, and losses at industrial alcohol bonded warehouses, of imported undenatured ethyl alcohol, by States, fiscal year 1949

| State | [Proof gallons] | | |
|--------------------|--|---|---|
| | Tax-free withdrawals from customs custody, for denaturation ¹ | Tax-free withdrawals from industrial alcohol plants and industrial alcohol bonded warehouses, for denaturation ^{1 2} | Losses at industrial alcohol bonded warehouses ³ |
| Louisiana..... | | 953,516 | 7,628 |
| New Jersey..... | | 7,371 | 1 |
| West Virginia..... | 635,238 | | |
| Total..... | 635,238 | 960,887 | 7,629 |

¹ See footnote 1, table 45.

² Represents imported alcohol not mingled with domestic alcohol. Imported alcohol which has been mingled with domestic alcohol is included in table 43.

TABLE 47.—Summary: Importations, withdrawals, losses, and stocks at industrial alcohol bonded warehouses, of imported undenatured ethyl alcohol, fiscal years 1943 to 1949, inclusive

[Proof gallons]

| Fiscal year ended June 30 | Tax-free withdrawals from customs custody | | | Tax-free withdrawals from industrial alcohol plants and 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 ³ |
| 1943 ⁴ | 3,338,635 | 4,559,807 | 9,291,332 | | 39,717 | |
| 1944 | 2,053,072 | 30,485,607 | 32,538,679 | 5,272,716 | | |
| 1945 | 45,864,196 | 31,784,148 | 77,648,344 | | | |
| 1946 ⁵ | 31,800,940 | 15,541,282 | 47,342,222 | 9,861,079 | | |
| 1947 ⁶ | 20,348,242 | 11,605,310 | 31,953,552 | 22,474,318 | 3,246 | 83,804 |
| 1948 | 30,481,068 | 2,363,681 | 32,844,749 | 34,865,994 | 55,274 | 18,840 |
| 1949 | | 635,238 | 635,238 | 960,887 | | |

| Fiscal year ended June 30 | 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 |
|---------------------------|--|---|---|
| 1943 ⁴ | 61,946 | 3,402 | 3,233,570 |
| 1944 | | 25,013 | |
| 1945 | 45,864,196 | | |
| 1946 ⁵ | 14,843,393 | 49,478 | 9,232,132 |
| 1947 ⁶ | 5,188,274 | 167,377 | 5,988,573 |
| 1948 | 1,399,598 | 123,439 | 970,573 |
| 1949 | | 7,629 | |

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 1, table 45.
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 Oct. 22, 1942, by the Revenue Act of 1942.
⁵ Includes 1,392,590 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.

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 1949

| Month | Ethyl alcohol used for denaturation ¹ | Production | | |
|-----------|--|------------------------------|-----------------------------|--------------|
| | | Completely denatured alcohol | Specially denatured alcohol | Total |
| | Proof gallons | Wine gallons | Wine gallons | Wine gallons |
| July | 23,228,916 | 1,143,922 | 11,398,611 | 12,542,533 |
| August | 26,817,849 | 2,408,850 | 12,120,229 | 14,529,079 |
| September | 28,918,712 | 2,471,819 | 13,188,128 | 15,659,947 |
| October | 29,535,231 | 2,408,217 | 13,493,668 | 15,901,888 |
| November | 29,876,017 | 856,181 | 15,156,334 | 16,012,515 |
| December | 29,474,457 | 204,472 | 15,560,454 | 15,764,926 |
| January | 23,878,322 | 148,253 | 12,707,053 | 12,855,306 |
| February | 20,650,865 | 179,237 | 10,941,920 | 11,121,157 |
| March | 28,074,271 | 170,530 | 14,950,380 | 15,120,910 |
| April | 26,918,371 | 51,359 | 14,416,928 | 14,468,287 |
| May | 25,845,026 | 42,983 | 13,839,880 | 13,882,863 |
| June | 30,698,893 | 75,669 | 16,499,626 | 16,575,295 |
| Total | 323,925,930 | 10,221,492 | 164,273,211 | 174,494,703 |

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 1949

[Wine gallons]

| Month | Formula ¹ | | | Total |
|-----------|----------------------|-----------|---------|------------|
| | 12 | 13 | 14 | |
| July | 1,064,319 | 34,216 | 1,346 | 1,099,881 |
| August | 2,330,898 | 90,389 | 1,306 | 2,422,593 |
| September | 2,006,955 | 497,827 | 3,512 | 2,508,294 |
| October | 2,142,663 | 282,791 | 41,174 | 2,466,618 |
| November | 714,198 | 175,058 | 11,821 | 901,077 |
| December | 118,329 | 67,043 | 8,856 | 194,028 |
| January | 114,979 | 36,284 | 18,023 | 169,286 |
| February | 144,629 | 14,103 | 6,904 | 165,636 |
| March | 116,730 | 101,960 | 2,522 | 221,012 |
| April | 29,443 | 31,649 | 1,456 | 62,548 |
| May | 29,415 | 3,292 | 471 | 33,178 |
| June | 67,899 | 1,192 | 8,536 | 77,627 |
| Total | 8,880,447 | 1,335,804 | 105,527 | 10,321,778 |

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.
² Includes 6,894 wine gallons withdrawn for use of the United States.

TABLE 50.—Withdrawals: Specially denatured alcohol, by formulas, fiscal year 1949

[Wine gallons]

| Formula ¹ | Amount | Formula ¹ | Amount | Formula ¹ | Amount |
|----------------------|------------|----------------------|------------|----------------------|-------------|
| 1 | 23,379,831 | 23-II | 2,557,155 | 38-B | 531,022 |
| 2-A | 5 | 25 | 11,578 | 38-C | 37,382 |
| 3-B | 23,467,236 | 25-A | 24,879 | 38-D | 14,794 |
| 3-A | 4,432,557 | 27 | 28,104 | 39 | 1,674 |
| 4-B | 197 | 27-A | 3,428 | 39-A | 30 |
| 4 | 751,978 | 27-B | 68,289 | 39-B | 108,449 |
| 6-B | 35,987 | 28-A | 980 | 39-C | 1,464,600 |
| 12-A | 249,481 | 29 | 79,385,334 | 39-D | 2,111 |
| 13-A | 255,394 | 30 | 2,151,012 | 40 | 3,637,636 |
| 17 | 1,379,315 | 31-A | 244 | 40-A | 5,022 |
| 18 | 1,359,622 | 32 | 3,451,899 | 42 | 20,036 |
| 19 | 46,331 | 33 | 5,654 | 44 | 594 |
| 20 | 8,597 | 35 | 6,995 | 45 | 10,715 |
| 22 | 3,233 | 35-A | 5,581,449 | 46 | 1,473 |
| 23-A | 506,699 | 36 | 678,916 | 47 | 18,900 |
| 23-E | 121 | 37 | 675,987 | | |
| 23-F | 121 | 37-A | 2,025 | Total | 156,389,294 |
| 23-G | 108 | 38 | 24,554 | | |

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 Represents an excess of returns over withdrawals.
³ Includes 836,064 wine gallons withdrawn for use of the United States.

TABLE 51.—Withdrawals: Specially denatured alcohol, by leading¹ formulas and by months, fiscal year 1949

| [Wine gallons] | | | | | | | |
|----------------|------------|------------|------------|------------|------------|------------|--|
| Formula | July | August | September | October | November | December | |
| 29 | 6,152,170 | 6,285,502 | 7,080,685 | 6,987,610 | 9,678,740 | 9,387,388 | |
| 2-B | 1,814,120 | 1,725,338 | 1,806,947 | 1,901,679 | 1,954,471 | 1,986,448 | |
| 1 | 1,489,874 | 1,707,923 | 1,889,812 | 1,806,887 | 1,627,470 | 1,541,168 | |
| 35-A | 568,024 | 436,812 | 534,511 | 432,752 | 303,692 | 500,627 | |
| 3-A | 257,693 | 271,734 | 366,180 | 358,643 | 292,442 | 309,550 | |
| 40 | 285,417 | 311,547 | 333,611 | 310,012 | 315,406 | 216,759 | |
| 32 | 6,330 | 62,866 | 63,532 | 69,782 | 67,283 | 126,905 | |
| 23-H | 147,904 | 198,776 | 207,990 | 245,749 | 159,047 | 158,406 | |
| 30 | 210,158 | 221,834 | 226,864 | 161,340 | 195,478 | 156,218 | |
| 39-C | 81,933 | 119,520 | 118,011 | 152,888 | 151,947 | 107,575 | |
| 17 | 79,526 | 71,592 | 80,259 | 111,764 | 112,867 | 111,374 | |
| 18 | 104,403 | 110,407 | 115,511 | 97,840 | 85,918 | 108,061 | |
| 4 | 43,230 | 66,212 | 68,823 | 61,322 | 72,299 | 54,916 | |
| 36 | 1,026 | | | 24,205 | 24,159 | 81,749 | |
| 37 | 27,339 | 38,941 | 26,237 | 50,317 | 59,684 | 54,459 | |
| 38-B | 27,057 | 35,139 | 42,004 | 51,906 | 32,346 | 56,524 | |
| 23-A | 33,647 | 27,146 | 57,689 | 46,263 | 53,579 | 34,445 | |
| 18-A | 22,417 | 12,528 | 36,465 | 28,948 | 23,332 | 12,340 | |
| 12-A | 11,674 | 27,748 | 12,092 | 24,145 | 26,578 | 21,336 | |
| 39-B | 7,781 | 17,118 | 9,532 | 11,503 | 6,833 | 5,601 | |
| Other | 36,217 | 29,235 | 34,639 | 37,530 | 29,764 | 35,287 | |
| Total | 11,388,050 | 11,779,917 | 13,110,794 | 12,973,085 | 15,274,384 | 15,063,236 | |

| Formula | January | February | March | April | May | June | Total |
|---------|------------|-----------|------------|------------|------------|------------|-------------|
| 29 | 6,459,289 | 3,980,757 | 5,184,445 | 6,024,188 | 6,979,948 | 5,183,702 | 79,385,334 |
| 2-B | 1,921,444 | 2,084,997 | 2,685,964 | 1,989,028 | 1,552,225 | 1,944,575 | 23,467,236 |
| 1 | 1,688,329 | 1,724,478 | 2,815,665 | 1,941,462 | 1,527,072 | 3,540,191 | 23,879,831 |
| 35-A | 538,521 | 386,434 | 487,746 | 479,096 | 325,195 | 497,939 | 5,581,449 |
| 3-A | 347,824 | 377,092 | 388,410 | 491,789 | 338,743 | 632,357 | 4,432,557 |
| 40 | 283,016 | 284,517 | 363,441 | 273,231 | 265,793 | 379,885 | 3,637,536 |
| 32 | 357,704 | 68,109 | 590,988 | 661,512 | 769,139 | 667,749 | 3,451,899 |
| 23-H | 228,072 | 204,711 | 819,099 | 175,774 | 177,152 | 332,475 | 2,657,155 |
| 30 | 189,292 | 178,377 | 128,023 | 162,035 | 209,505 | 111,888 | 2,151,012 |
| 39-C | 75,701 | 109,244 | 151,208 | 99,840 | 107,248 | 179,455 | 1,464,600 |
| 17 | 115,057 | 101,705 | 118,848 | 144,503 | 135,875 | 195,945 | 1,379,315 |
| 18 | 154,124 | 113,090 | 115,912 | 108,001 | 93,841 | 156,514 | 1,359,622 |
| 4 | 48,915 | 68,246 | 68,107 | 55,106 | 56,345 | 90,457 | 751,978 |
| 36 | 145,794 | 68,002 | 154,284 | 73,618 | | 115,079 | 578,916 |
| 37 | 64,231 | 56,762 | 68,552 | 81,712 | 64,726 | 93,077 | 675,987 |
| 38-B | 25,767 | 37,865 | 51,540 | 49,430 | 50,190 | 71,254 | 531,022 |
| 23-A | 39,216 | 37,678 | 36,437 | 45,480 | 26,005 | 69,117 | 506,699 |
| 18-A | 22,416 | 19,652 | 5,391 | 19,004 | 18,793 | 33,077 | 255,294 |
| 12-A | 24,353 | 15,764 | 46,987 | 14,908 | 12,486 | 11,312 | 249,481 |
| 39-B | 5,607 | 7,972 | 5,783 | 9,339 | 7,567 | 12,832 | 108,449 |
| Other | 28,868 | 32,458 | 28,719 | 28,572 | 33,765 | 33,458 | 383,722 |
| Total | 12,769,640 | 9,946,958 | 13,856,579 | 12,933,709 | 12,941,603 | 14,352,339 | 156,389,294 |

¹ Withdrawals for the year exceeding 100,000 wine gallons ranked in order of total withdrawals.
² See footnote 3, 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 1949

| State | Ethyl alcohol used for denaturation | Completely denatured alcohol | | | Number of plants operated ³ |
|---------------|-------------------------------------|------------------------------|---------------------|---------------------|--|
| | | Production | Withdrawals | Stocks June 30 | |
| | <i>Proof gallons</i> | <i>Wine gallons</i> | <i>Wine gallons</i> | <i>Wine gallons</i> | |
| California | 5,364,377 | 264,549 | 259,696 | 10,975 | |
| Hawaii | 19,743 | | | | |
| Idaho | 20,324 | 11,410 | 11,410 | | |
| Illinois | 10,177,387 | 549,874 | 658,593 | 2,036 | |
| Indiana | 29,087,710 | 210,948 | 219,251 | 282 | |
| Iowa | 652,120 | 91,956 | 91,956 | | |
| Kentucky | 18,871 | | | | |
| Louisiana | 61,423,169 | 1,575,032 | 1,745,536 | 39,702 | |
| Maine | 487,326 | 61,425 | 61,425 | | |
| Maryland | 9,795,101 | 110,470 | 127,176 | 11,566 | |
| Massachusetts | 5,876,006 | 77,964 | 85,444 | 29,571 | |
| Michigan | 848,614 | 154,115 | 141,983 | 8,940 | |
| Missouri | 780,453 | | | | |
| Nebraska | 110,003 | 51,994 | 70,236 | 86 | |
| New Jersey | 38,018,969 | 90,154 | 89,809 | | |
| New York | 5,068,200 | 137,154 | 135,978 | 54 | |
| Pennsylvania | 48,221,971 | 5,693,795 | 6,700,427 | 1,890 | |
| Puerto Rico | 939,517 | 13,908 | 13,887 | 270 | |
| Texas | 48,645,392 | | | | |
| Virginia | 1,090,553 | 531 | 531 | | |
| Washington | 263,785 | | | | |
| West Virginia | 55,979,652 | 6,451 | 6,449 | | |
| Wisconsin | 16,687 | 9,742 | | | |
| Total | 326,925,930 | 10,221,492 | 10,321,778 | 105,362 | |

| State | Specially denatured alcohol | | | Total losses | Number of plants operated ³ |
|---------------|-----------------------------|---------------------|-----------------------------|---------------------|--|
| | Production | Withdrawals | Stocks June 30 ⁴ | | |
| | <i>Wine gallons</i> | <i>Wine gallons</i> | <i>Wine gallons</i> | <i>Wine gallons</i> | |
| California | 3,445,062 | 3,432,221 | 23,561 | 4,027 | 7 |
| Hawaii | 10,910 | 13,700 | 1,173 | 49 | 1 |
| Idaho | | | | | 1 |
| Illinois | 5,058,222 | 5,056,567 | 28,969 | 2,736 | 2 |
| Indiana | 16,568,339 | 15,573,067 | 23,205 | 20,122 | 2 |
| Iowa | 264,498 | 264,407 | | 95 | 1 |
| Kentucky | 10,427 | 5 | 10,574 | | 1 |
| Louisiana | 31,064,348 | 26,722,951 | 4,481,860 | 33,880 | 5 |
| Maine | 207,997 | 207,985 | | 11 | 1 |
| Maryland | 5,158,238 | 5,186,886 | 30,511 | 11,164 | 1 |
| Massachusetts | 3,180,247 | 3,177,546 | 5,226 | 1,407 | 1 |
| Michigan | 813,771 | 232,380 | 82,289 | 3,405 | 2 |
| Missouri | 612,844 | 644,456 | 38,996 | 3,018 | 2 |
| Nebraska | | | | | 1 |
| New Jersey | 20,483,113 | 20,494,014 | 72,468 | 24,628 | 6 |
| New York | 2,646,707 | 2,650,147 | 7,591 | 4,475 | 1 |
| Pennsylvania | 19,582,231 | 19,566,420 | 33,903 | 9,869 | 2 |
| Puerto Rico | 490,954 | 500,152 | 17,822 | 1,692 | 3 |
| Texas | 25,094,970 | 22,774,716 | 2,927,787 | 8,300 | 1 |
| Virginia | 578,154 | 573,154 | | | 1 |
| Washington | 138,903 | 138,903 | | | 1 |
| West Virginia | 29,763,275 | 29,174,517 | 844,598 | 2,543 | 1 |
| Wisconsin | | | | | 3 |
| Total | 164,273,211 | 156,389,294 | 8,640,566 | 131,721 | 47 |

¹ Includes 5,894 wine gallons withdrawn for use of the United States.
² 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.
³ Represents number operated during any part of the year.
⁴ Includes 836,064 wine gallons withdrawn for use of the United States.

TABLE 53.—Operations in specially denatured alcohol: By bonded dealers, by States, fiscal year 1949

[Wine gallons]

| State | Received ¹ | Removed ¹ | Losses | Stocks June 30 | Number of dealers operating ² |
|---------------|-----------------------|----------------------|--------|----------------|--|
| California | 1,966 | | | 48 | 1 |
| Connecticut | 76,315 | 71,782 | | 7,109 | 1 |
| Illinois | 113,315 | 119,479 | 688 | 22,356 | 2 |
| Kentucky | 28,519 | 29,661 | | 2,283 | 1 |
| Maryland | 31,227 | 30,387 | 15 | 4,194 | 2 |
| Massachusetts | 94,002 | 95,092 | 2 | 11,267 | 5 |
| Michigan | 57,167 | 58,574 | 5 | 4,756 | 2 |
| Minnesota | 53,681 | 55,013 | 10 | 5,363 | 2 |
| Missouri | 169,185 | 168,595 | 48 | 14,056 | 5 |
| New Jersey | 17,418,897 | 17,442,846 | 1,805 | 48,297 | 5 |
| New York | 5,005 | 5,599 | | 216 | 2 |
| Ohio | 217,352 | 215,208 | 132 | 17,580 | 4 |
| Texas | 10,514,525 | 9,786,824 | 28,834 | 736,570 | 2 |
| Utah | 4,522 | 4,155 | 2 | 1,168 | 1 |
| Washington | 1,569 | 1,427 | | 1,765 | 1 |
| Wisconsin | | 62 | | | 1 |
| Total | 28,783,315 | 28,084,704 | 26,541 | 877,028 | 37 |

¹ Excludes interdealer shipments.² Represents number operating during any part of the year.³ Represents an excess of returns over receipts.

TABLE 54.—Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1949

[Wine gallons]

| State | Received | Recovered after use ¹ | Used in manufacturing (including recovered alcohol) | Losses | Stocks June 30 | Number of manufacturers operating ² |
|----------------------|------------|----------------------------------|---|--------|----------------|--|
| Alabama | 73,497 | 6,372 | 79,101 | 10 | 7,759 | 33 |
| Arizona | 149 | | 130 | | 22 | 6 |
| Arkansas | 296,909 | | 288,089 | | 21,297 | 15 |
| California | 2,758,838 | 1,184,756 | 3,944,725 | 2,155 | 250,540 | 298 |
| Colorado | 32,699 | | 34,235 | 2 | 14,868 | 25 |
| Connecticut | 820,735 | | 765,571 | 779 | 93,099 | 76 |
| Delaware | 105,623 | 861,594 | 947,146 | 23 | 32,767 | 12 |
| District of Columbia | 57,293 | | 53,785 | 9 | 5,335 | 19 |
| Florida | 47,094 | 49,728 | 99,089 | 11 | 9,286 | 40 |
| Georgia | 183,403 | | 170,995 | 8 | 16,900 | 47 |
| Hawaii | 6,475 | | 6,520 | | 194 | 5 |
| Idaho | 70 | | 71 | | 12 | 7 |
| Illinois | 4,975,143 | 1,798,332 | 6,684,419 | 5,104 | 353,559 | 432 |
| Indiana | 4,506,195 | 8,781,359 | 13,141,052 | 1,411 | 299,036 | 110 |
| Iowa | 153,603 | | 139,562 | 41 | 10,905 | 48 |
| Kansas | 59,471 | | 59,334 | | 4,615 | 32 |
| Kentucky | 128,210 | | 128,694 | | 8,787 | 46 |
| Louisiana | 4,960,702 | 12,869,741 | 17,876,412 | 17 | 41,901 | 74 |
| Maine | 47,866 | | 47,859 | | 80 | 15 |
| Maryland | 3,154,271 | 280,679 | 3,349,867 | 300 | 158,280 | 82 |
| Massachusetts | 3,362,626 | 3,428,236 | 6,706,921 | 13,606 | 193,746 | 240 |
| Michigan | 2,267,526 | 1,005,879 | 3,140,720 | 3,487 | 238,405 | 137 |
| Minnesota | 188,985 | | 191,874 | 29 | 20,155 | 59 |
| Mississippi | 185,921 | 8,009,158 | 8,172,722 | | 32,582 | 20 |
| Missouri | 2,378,687 | 3,699,707 | 5,994,832 | 2,297 | 242,191 | 139 |
| Montana | 25 | | 25 | | 8 | 4 |
| Nebraska | 2,344 | 5 | 2,160 | 3 | 481 | 26 |
| Nevada | 449,073 | | 422,322 | | 31,251 | 2 |
| New Hampshire | 16,106 | | 16,138 | | 129 | 4 |
| New Jersey | 20,978,094 | 19,609,263 | 40,352,183 | 30,310 | 1,037,065 | 326 |
| New Mexico | 388 | | 375 | | 49 | 2 |
| New York | 5,976,255 | 7,321,835 | 14,248,568 | 3,765 | 440,672 | 571 |
| North Carolina | 595,151 | | 595,880 | 6 | 37,338 | 38 |
| North Dakota | 43 | | 35 | | 13 | 3 |
| Ohio | 781,291 | 476,263 | 1,261,186 | 3,413 | 135,601 | 235 |

See footnotes at end of table.

TABLE 54.—Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1949—Continued

[Wine gallons]

| State | Received | Recovered after use ¹ | Used in manufacturing (including recovered alcohol) | Losses | Stocks June 30 | Number of manufacturers operating ² |
|----------------|-------------|----------------------------------|---|--------|----------------|--|
| Oklahoma | 37,597 | | 36,533 | 1 | 7,623 | 44 |
| Oregon | 154,318 | | 152,186 | | 11,564 | 24 |
| Pennsylvania | 12,322,776 | 16,005,188 | 26,900,542 | 1,802 | 1,659,235 | 330 |
| Puerto Rico | 602,926 | | 501,709 | 5 | 2,182 | 18 |
| Rhode Island | 22,575 | | 20,884 | | 3,450 | 24 |
| South Carolina | 1,567 | | 1,529 | | 357 | 20 |
| South Dakota | 39 | | 84 | | 9 | 6 |
| Tennessee | 22,451,019 | 130 | 22,464,705 | 3,711 | 3,300,923 | 72 |
| Texas | 12,824,978 | 17,297 | 12,454,936 | 11,466 | 561,316 | 132 |
| Utah | 4,138 | | 4,361 | | 240 | 14 |
| Vermont | 499 | | 482 | 3 | 35 | 4 |
| Virginia | 689,257 | 1,868,023 | 2,387,139 | 17 | 75,637 | 69 |
| Washington | 3,100 | | 3,404 | 8 | 397 | 44 |
| West Virginia | 44,173,860 | 30,592,181 | 71,768,826 | 24 | 4,562,704 | 20 |
| Wisconsin | 560,457 | 7,919 | 534,174 | 127 | 54,091 | 109 |
| Wyoming | 30 | | 42 | | 12 | 5 |
| Total | 154,299,797 | 117,893,665 | 266,174,133 | 83,940 | 13,979,713 | 4,153 |

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 165,523 wine gallons recovered from solutions received containing specially denatured alcohol.

TABLE 57.—Materials: Used at registered distilleries in production of distilled spirits,¹ by kinds and by States, fiscal year 1949

| State | Grain and grain products | | | | | Total |
|--------------------|--------------------------|---------------|---------------|---------------|---------------|---------------|
| | Corn | Rye | Malt | Wheat | Sorghum grain | |
| | <i>Pounds</i> | <i>Pounds</i> | <i>Pounds</i> | <i>Pounds</i> | <i>Pounds</i> | <i>Pounds</i> |
| California..... | 4,147,623 | 1,089,914 | 1,190,410 | | 3,479,463 | 9,907,410 |
| Georgia..... | 166,568 | 1,836 | 18,390 | 2,037 | | 188,831 |
| Illinois..... | 278,402,240 | 73,092,802 | 49,760,937 | | 76,379,902 | 477,635,881 |
| Indiana..... | 270,311,044 | 43,700,426 | 43,542,143 | | 12,580,721 | 370,134,334 |
| Iowa..... | 58,849,053 | | 5,909,619 | 318,300 | 3,928,878 | 69,005,850 |
| Kentucky..... | 685,900,810 | 144,514,999 | 125,745,178 | 4,668,160 | 546,050 | 961,375,197 |
| Maryland..... | 94,543,636 | 68,650,519 | 25,311,189 | | 4,294,011 | 192,799,355 |
| Massachusetts..... | 8,497,440 | 757,400 | 993,328 | | | 10,248,168 |
| Michigan..... | 10,852,415 | | 5,741,032 | 30,501,478 | | 47,094,925 |
| Missouri..... | 7,558,721 | 70,056 | 2,538,746 | | 12,573,061 | 22,740,584 |
| Nebraska..... | 56,591,514 | | 6,747,114 | | 8,181,826 | 71,520,454 |
| New York..... | 14,509,207 | | 2,572,143 | | 8,572,877 | 25,654,227 |
| Ohio..... | 85,345,520 | 8,243,566 | 11,855,126 | | 4,326,532 | 109,770,744 |
| Pennsylvania..... | 70,580,757 | 34,456,207 | 21,754,097 | | 3,694,264 | 130,485,325 |
| Tennessee..... | 6,988,800 | 698,880 | 1,048,320 | | | 8,736,000 |
| Virginia..... | 1,783,964 | 549,202 | 411,974 | | | 2,745,140 |
| Wisconsin..... | 4,492,752 | 92,810 | 520,990 | | 101,520 | 5,208,012 |
| Total..... | 11,659,522,064 | 375,918,617 | 305,660,676 | 35,489,975 | 138,659,105 | 2,515,250,437 |

| State | Potatoes and potato products | Molasses | Products used in redistillation | Other materials | |
|--------------------|------------------------------|----------------|---------------------------------|-----------------|----------------|
| | <i>Pounds</i> | <i>Gallons</i> | <i>Proof gallons</i> | <i>Pounds</i> | <i>Gallons</i> |
| California..... | | 107,198 | 281,952 | 1,547,000 | 2,724 |
| Georgia..... | | | | 29 | |
| Illinois..... | | | 25,177 | 7,296,507 | |
| Indiana..... | | | 2,039,415 | 108 | |
| Iowa..... | 1,869,600 | | | 13,350 | 3,120 |
| Kentucky..... | | 1,385,024 | 1,962,670 | | |
| Maryland..... | 18,270,300 | | 785,067 | 1,224 | |
| Massachusetts..... | | 1,201,299 | 4,782 | | |
| Michigan..... | 33,320,600 | | 3,450 | 84,000 | |
| Missouri..... | | | 22,525 | | |
| Nebraska..... | | | 140,637 | | |
| New York..... | | | 186,586 | | |
| Ohio..... | | | 281,256 | | |
| Pennsylvania..... | 103,013,478 | 2,364,217 | | | |
| Tennessee..... | | | | | |
| Virginia..... | | | | | |
| Wisconsin..... | | | | | |
| Total..... | 156,473,978 | 5,057,738 | 5,713,487 | 1,942,218 | 6,844 |

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 53,585,799 pounds of corn oil residue and 14,070,740 pounds of corn meal.

³ Includes 30,442,284 pounds of a wheat byproduct and 377,494 pounds of wheat bran.

⁴ Represents 1,148,800 pounds of grape lees, 386,200 pounds of grapes, and 12,000 pounds of figs.

⁵ Malt sirup.

⁶ Blackberry wine.

⁷ Diarmalt.

⁸ Enzyme extract.

⁹ Includes 103,013,478 pounds of potato slurry.

¹⁰ Represents 2,622,883 gallons used in the production of rum and 2,434,850 gallons used in the production of spirits.

TABLE 58.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and months, fiscal year 1949

| Month | Fruit ¹ | | | Fruit wine, cider, and juice ² | |
|----------------|--------------------|---------------|---------------|---|----------------|
| | Grapes | Raisins | Total | Grape | Raisin |
| | <i>Pounds</i> | <i>Pounds</i> | <i>Pounds</i> | <i>Gallons</i> | <i>Gallons</i> |
| July..... | | 529,067 | 529,067 | 878,514 | 691,687 |
| August..... | 345,220 | 943,429 | 1,288,649 | 200,680 | 55,231 |
| September..... | 1,849,040 | 849,327 | 2,698,367 | 26,902,686 | 16,629 |
| October..... | 3,400,710 | 2,103,803 | 5,504,513 | 63,945,601 | 61,940 |
| November..... | 4,692,280 | 1,779,169 | 6,471,449 | 33,460,344 | 76,241 |
| December..... | 1,398,672 | | 1,398,572 | 6,429,889 | 177,935 |
| January..... | | 865,067 | 865,067 | 1,507,332 | 135,539 |
| February..... | | 1,835,284 | 1,836,284 | 1,088,710 | 72,967 |
| March..... | | 1,358,354 | 1,358,354 | 1,109,024 | 194,063 |
| April..... | | 488,058 | 488,058 | 495,262 | 25,111 |
| May..... | | 808,725 | 808,725 | 24,586 | 129,570 |
| June..... | | 588,928 | 588,928 | 737,818 | 153,585 |
| Total..... | 11,685,822 | 12,150,211 | 23,836,033 | 136,780,426 | 1,791,518 |

| Month | Fruit wine, cider, and juice ² —Continued | | | | |
|----------------|--|----------------|----------------|----------------|----------------|
| | Fig | Apple | Plum | Other | Total |
| | <i>Gallons</i> | <i>Gallons</i> | <i>Gallons</i> | <i>Gallons</i> | <i>Gallons</i> |
| July..... | | 5,827 | 204,186 | 79,077 | 1,859,291 |
| August..... | | 11,641 | | 2,455 | 270,987 |
| September..... | | 39,820 | | 57,834 | 27,016,969 |
| October..... | | 59,761 | | 25,772 | 64,063,074 |
| November..... | | 76,295 | | 5,700 | 33,618,580 |
| December..... | 237,724 | 90,669 | | | 6,936,237 |
| January..... | 374,689 | 24,205 | | | 2,051,560 |
| February..... | | 4,450 | | 9,795 | 1,171,062 |
| March..... | | | | 4,935 | 1,307,477 |
| April..... | | | | 4,017 | 524,390 |
| May..... | | 2,200 | | | 156,356 |
| June..... | | 7,000 | | 2,545 | 900,948 |
| Total..... | 612,413 | 321,888 | 204,186 | 196,520 | 139,906,951 |

¹ In addition the following amounts of fruit residue were used: 8,781,328 gallons of grape lees, 6,831,874 gallons of grape pomace, and 126,586,844 gallons of grape material, and 21,007,631 gallons of grape residue consisting of wine, lees, pomace, and wash for which no break-down is available; 192,588 gallons of apple pomace, 33 gallons of apple lees, 22,813 gallons of citrus waste concentrate, 1,045 gallons of blackberry pomace, and 1,000 gallons of peach lees.

² In addition 2,506,120 gallons of grape wash and 124,138 gallons of raisin wash were used; 63,373 proof gallons of brandy were used in redistillation.

³ Represents the following fruit, wine, cider, and juice: 51,057 gallons of orange, 48,309 gallons of blackberry, 33,230 gallons of peach, 27,800 gallons of cherry, 21,745 gallons of currant, 10,062 gallons of elderberry, 3,857 gallons of gooseberry, and 440 gallons of loganberry.

TABLE 59.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by States, fiscal year 1949

| Kind | Fruit ¹ | | Fruit wine, elder, and juice ² | | |
|-----------------|--------------------|----------------|---|----------------|----------------|
| | California | Arkansas | California | Colorado | Connecticut |
| | <i>Pounds</i> | <i>Gallons</i> | <i>Gallons</i> | <i>Gallons</i> | <i>Gallons</i> |
| Grape..... | 11,685,822 | 6,909 | 136,075,092 | 3,718 | 1,690 |
| Raisin..... | 12,150,211 | | 1,791,518 | | |
| Fig..... | | | 612,413 | | |
| Apple..... | | 26,242 | | 11,158 | 858 |
| Plum..... | | | 204,186 | | |
| Orange..... | | | 51,057 | | |
| Blackberry..... | | | 24,648 | 750 | |
| Peach..... | | | | | |
| Cherry..... | | | | 1,071 | |
| Currant..... | | | | | |
| Elderberry..... | | | | | |
| Gooseberry..... | | | | | |
| Loganberry..... | | | | | |
| Total..... | 23,836,033 | 33,151 | 138,753,914 | 16,697 | 2,548 |

| Kind | Fruit wine, elder, and juice ² —Continued | | | |
|-----------------|--|----------------|----------------|---------------------|
| | Georgia | Ohio | Washington | United States total |
| | <i>Gallons</i> | <i>Gallons</i> | <i>Gallons</i> | <i>Gallons</i> |
| Grape..... | | 8,305 | 684,712 | 136,780,426 |
| Raisin..... | | | | 1,791,518 |
| Fig..... | | | | 612,413 |
| Apple..... | | 6,615 | 10,940 | 321,888 |
| Plum..... | | | | 204,186 |
| Orange..... | | | | 51,057 |
| Blackberry..... | 2,294 | 16,600 | 4,017 | 48,309 |
| Peach..... | 33,230 | | | 33,230 |
| Cherry..... | | 2,105 | 24,524 | 27,800 |
| Currant..... | | | 21,745 | 21,745 |
| Elderberry..... | | | 10,082 | 10,082 |
| Gooseberry..... | | | 8,857 | 3,857 |
| Loganberry..... | | | 440 | 440 |
| Total..... | 35,524 | 34,065 | 759,977 | 139,906,951 |

¹ In addition the following amounts of fruit residues were used: 8,772,903 gallons of grape lees, 6,879,491 gallons of grape pomace, and 126,586,844 gallons of grape material and 21,007,631 gallons of grape residue consisting of wine, lees, pomace, and wash in California, for which no breakdown is available; 2,383 gallons of grape pomace and 33 gallons of apple lees in Connecticut; 192,888 gallons of apple pomace in Missouri; 8,425 gallons of grape lees in Ohio; 23,813 gallons of citrus waste concentrate in Pennsylvania; 1,045 gallons of blackberry pomace and 1,000 gallons of peach lees in Washington.

² In addition 2,506,120 gallons of grape wash and 124,138 gallons of raisin wash were used in California. Brandy was used in redistillation as follows: 62,664 proof gallons in California and 709 proof gallons in Colorado.

³ Includes 12,450 gallons in New Jersey, 6,650 gallons in New York, and 246,975 gallons in Virginia.

TABLE 60.—Production: ¹ Distilled spirits, by kinds and by months, fiscal year 1949 [Tax gallons]

| Month | Whisky | Brandy | Rum | Gin ² | Other spirits | Total |
|----------------|-------------|-------------------------|------------------------|------------------|-------------------------|-------------|
| July..... | 10,959,909 | 238,040 | 138,961 | 266,589 | 7,186,412 | 18,789,911 |
| August..... | 9,539,537 | 248,196 | 153,842 | 278,282 | 5,715,419 | 15,935,276 |
| September..... | 11,429,196 | 1,579,448 | 182,059 | 268,809 | 7,694,348 | 21,153,855 |
| October..... | 12,211,558 | 8,363,859 | 192,410 | 285,463 | 13,762,237 | 34,815,427 |
| November..... | 14,036,491 | 4,431,341 | 180,951 | 218,429 | 18,385,923 | 37,253,135 |
| December..... | 17,571,780 | 1,780,882 | 188,528 | 289,946 | 9,560,181 | 29,391,317 |
| January..... | 14,877,949 | 212,698 | 154,073 | 196,295 | 5,422,235 | 21,863,240 |
| February..... | 14,148,229 | 170,615 | 140,353 | 215,285 | 4,958,940 | 20,631,618 |
| March..... | 14,461,606 | 236,096 | 144,283 | 349,244 | 5,040,389 | 20,231,618 |
| April..... | 11,536,214 | 58,434 | 173,821 | 453,028 | 4,700,637 | 16,922,134 |
| May..... | 10,970,953 | 44,711 | 170,469 | 562,593 | 5,074,718 | 16,823,444 |
| June..... | 7,851,817 | 93,244 | 178,996 | 553,627 | 5,054,025 | 13,731,709 |
| Total..... | 149,595,239 | ² 17,457,565 | ⁴ 1,998,746 | 3,937,490 | ³ 93,553,459 | 266,542,499 |

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 30,531 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 1,737,078 tax gallons removed for denaturation.

⁵ Represents production for beverage and industrial purposes. Represents 15,522,361 tax gallons of spirits—fruit produced at fruit distilleries, 75,031,098 tax gallons of spirits—grain, spirits—cane, etc., at registered distilleries. Includes 713,830 tax gallons removed for denaturation and 28,400,821 tax gallons transferred to industrial alcohol bonded warehouses which could be withdrawn as alcohol for either industrial or beverage purposes.

TABLE 61.—Production: ¹ Distilled spirits, by kinds and premises operated, by States, fiscal year 1949 [Tax gallons]

| State | Whisky | Brandy | Rum | Gin ² | Other spirits | Total |
|--------------------|-------------|-------------------------|------------------------|------------------|-------------------------|-------------|
| Arkansas..... | | 5,902 | | | | 5,902 |
| California..... | 496,562 | 17,254,737 | 2,022 | 34,008 | 19,046,026 | 35,832,355 |
| Colorado..... | | 1,533 | | | | 1,533 |
| Connecticut..... | | 1,703 | | | | 1,703 |
| Georgia..... | 15,618 | 7,435 | | | | 23,053 |
| Illinois..... | 26,656,661 | | | 1,324,050 | 16,094,229 | 44,074,940 |
| Indiana..... | 17,829,915 | | | 1,345,237 | 13,496,189 | 32,671,341 |
| Iowa..... | 13,574 | | | | 6,168,275 | 6,181,849 |
| Kentucky..... | 79,764,970 | | 1,021,718 | 99,192 | 4,106,200 | 84,992,080 |
| Maryland..... | 13,381,629 | | | 72,328 | 3,639,634 | 17,093,641 |
| Massachusetts..... | 457,714 | | 975,006 | | 411,472 | 1,844,192 |
| Michigan..... | | | | | 5,359,543 | 5,359,543 |
| Missouri..... | | | | | 2,009,136 | 2,009,136 |
| Nebraska..... | | | | | 6,184,392 | 6,184,392 |
| New Jersey..... | | 1,160 | | | | 1,160 |
| New York..... | | 614 | | 1,016,501 | 1,307,883 | 2,324,298 |
| Ohio..... | 3,294,520 | 8,524 | | | 6,604,458 | 9,847,502 |
| Pennsylvania..... | 6,753,836 | 12,331 | | 46,874 | 8,663,571 | 15,476,912 |
| South Dakota..... | | | | | 2,500 | 2,500 |
| Tennessee..... | 747,278 | | | | 747,278 | 747,278 |
| Virginia..... | 243,962 | 30,582 | | | 274,544 | 274,544 |
| Washington..... | | 133,044 | | | 133,044 | 133,044 |
| Wisconsin..... | | | | | 459,601 | 459,601 |
| Total..... | 149,595,239 | ² 17,457,565 | ⁴ 1,998,746 | 3,937,490 | ³ 93,553,459 | 266,542,499 |

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 Includes 30,531 tax gallons produced at registered distilleries as follows: 29,826 tax gallons in California and 705 tax gallons in Georgia. For kinds of brandy and spirits—fruit produced, see table 63.

⁴ See footnote 4, table 60.

⁵ See footnote 5, table 60.

TABLE 62.—Production: Brandy and spirits by fruit distilleries, by kinds and by months, fiscal year 1949

[Tax gallons]

| Month | Grape | Raisin | Apple | Fig | Black-berry | Other | Total |
|-----------|-------------|---------|--------|--------|-------------|--------|------------|
| July | 245,090 | 40,762 | 403 | | 425 | 5,374 | 292,054 |
| August | 152,983 | 116,120 | 12,685 | | 174 | 8,922 | 289,984 |
| September | 3,159,943 | 43,473 | 5,824 | | 307 | 6,399 | 3,215,046 |
| October | 14,681,614 | 108,932 | 7,695 | | 16 | 5,222 | 14,798,479 |
| November | 12,402,977 | 114,963 | 7,607 | | 1,315 | | 12,526,862 |
| December | 2,968,132 | 67,298 | 11,524 | 12,662 | | 170 | 3,059,616 |
| January | 337,655 | 49,993 | 4,348 | 20,170 | 1,119 | | 413,455 |
| February | 165,508 | 43,415 | 1,908 | 21,694 | 1,123 | | 234,648 |
| March | 289,921 | 94,212 | | | 691 | 3,033 | 385,023 |
| April | 220,174 | 54,787 | 4,835 | | | | 283,500 |
| May | 217,932 | 37,091 | 193 | | | | 258,861 |
| June | 144,306 | 40,577 | 757 | | | 6,227 | 191,867 |
| Total | 134,985,465 | 806,603 | 57,779 | 54,526 | 6,060 | 38,962 | 35,949,395 |

¹ Represents 16,565,512 tax gallons of brandy and 18,419,953 tax gallons of spirits—fruit.
² Represents 724,917 tax gallons of brandy and 81,686 tax gallons of spirits—fruit.
³ Represents 40,709 tax gallons of brandy and 17,070 tax gallons of spirits—fruit.
⁴ Represents 51,534 tax gallons of brandy and 2,692 tax gallons of spirits—fruit.
⁵ Brandy.
⁶ Represents the following quantities of brandy: 12,331 tax gallons of citrus, 6,876 tax gallons of plum, 6,626 tax gallons of peach, 3,372 tax gallons of cherry, 3,192 tax gallons of currant, 1,863 tax gallons of loganberry, 1,554 tax gallons of elderberry, 1,537 tax gallons of orange, and 452 tax gallons of gooseberry; and the following quantities of spirits—fruit: 510 tax gallons of plum and 450 tax gallons of orange.

TABLE 63.—Production: Brandy and spirits by fruit distilleries, by kinds and by States, fiscal year 1949

[Tax gallons]

| Kind | Arkansas | California | Colorado | Ohio | Virginia | Washington | United States total |
|------------|----------|------------|----------|-------|----------|------------|---------------------|
| Grape | 1,603 | 34,858,582 | 621 | 3,294 | | 119,906 | 34,985,465 |
| Raisin | | 806,603 | | | | | 806,603 |
| Apple | 4,283 | | 574 | 1,056 | 30,206 | 2,672 | 57,779 |
| Fig | | 54,526 | | | | | 54,526 |
| Citrus | | | | | | | 12,331 |
| Plum | | 7,385 | | | | | 7,385 |
| Peach | | | | | 203 | | 6,626 |
| Blackberry | 16 | 1,119 | 124 | 3,630 | 173 | 691 | 6,060 |
| Cherry | | | 214 | 465 | | 2,893 | 3,572 |
| Currant | | | | | | 3,192 | 3,192 |
| Orange | | 1,987 | | | | | 1,987 |
| Loganberry | | | | 79 | | 1,784 | 1,963 |
| Elderberry | | | | | | 1,554 | 1,554 |
| Gooseberry | | | | | | 452 | 452 |
| Total | 5,902 | 35,730,202 | 1,533 | 8,524 | 30,582 | 133,044 | 35,949,395 |

¹ Includes 1,459 tax gallons of brandy in Connecticut.
² Includes 244 tax gallons of brandy in Connecticut, 17,070 tax gallons of spirits—fruit in Missouri, 1,160 tax gallons of brandy in New Jersey, and 614 tax gallons of brandy in New York.
³ Represents brandy in Pennsylvania.
⁴ Includes 6,423 tax gallons of brandy in Georgia.
⁵ Includes 307 tax gallons of brandy in Georgia.
⁶ Brandy.
⁷ Represents 17,224,911 tax gallons of brandy and 18,505,291 tax gallons of spirits—fruit.

TABLE 64.—Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by months, fiscal year 1949

[Tax gallons]

| Month | Whisky | Brandy | Rum | Gin | Other spirits | Total | Alcohol | Grand total |
|-----------|------------|-----------|---------|-----------|---------------|-------------|------------|-------------|
| July | 3,231,587 | 101,321 | 23,645 | 249,286 | 3,127,566 | 6,733,405 | 2,956,985 | 9,690,390 |
| August | 3,977,571 | 98,044 | 17,966 | 349,442 | 3,089,876 | 7,532,899 | 3,431,869 | 10,964,768 |
| September | 4,736,406 | 195,544 | 26,718 | 309,473 | 4,036,789 | 9,304,930 | 3,808,604 | 13,113,534 |
| October | 6,091,110 | 249,665 | 47,709 | 271,857 | 4,795,549 | 11,455,890 | 4,701,568 | 16,157,458 |
| November | 6,601,672 | 247,357 | 33,411 | 230,706 | 5,040,980 | 12,154,126 | 5,114,050 | 17,268,176 |
| December | 3,964,969 | 152,780 | 22,652 | 240,202 | 2,998,409 | 7,379,012 | 3,158,649 | 10,537,661 |
| January | 3,959,929 | 199,968 | 18,391 | 130,743 | 2,229,975 | 6,549,006 | 2,943,101 | 9,492,107 |
| February | 4,228,582 | 174,869 | 23,225 | 146,750 | 2,690,598 | 7,264,019 | 3,183,990 | 10,448,009 |
| March | 4,719,906 | 194,792 | 22,874 | 336,124 | 4,060,797 | 9,334,493 | 2,944,017 | 12,278,510 |
| April | 3,884,088 | 159,863 | 21,343 | 419,391 | 3,270,436 | 7,755,121 | 2,541,494 | 10,296,615 |
| May | 3,732,233 | 97,856 | 21,113 | 531,319 | 3,443,877 | 7,826,196 | 3,021,621 | 10,847,819 |
| June | 3,536,911 | 139,289 | 22,264 | 571,584 | 3,361,836 | 7,631,884 | 3,039,766 | 10,671,650 |
| Total | 52,674,964 | 2,011,348 | 301,311 | 3,786,877 | 42,146,483 | 100,920,983 | 40,845,714 | 141,766,697 |

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 1949

[Tax gallons]

| State | Whisky | Brandy | Rum | Gin | Other spirits | Total | Alcohol | Grand total |
|---------------|------------|-----------|---------|-----------|---------------|-------------|------------|-------------|
| California | 2,239,358 | 789,806 | 1,693 | 55,966 | 1,909,062 | 4,995,885 | 601,289 | 5,597,174 |
| Colorado | 3,531 | | | | 3,531 | 3,531 | 4,067 | 7,598 |
| Connecticut | 28,404 | 1,335 | 3,955 | 21,770 | 298,255 | 353,719 | | 353,719 |
| Georgia | 25,236 | 1,190 | | 6,143 | | 32,569 | | 32,569 |
| Hawaii | | | | | | | 393 | 393 |
| Illinois | 8,019,937 | 142,283 | 3,085 | 1,259,105 | 9,340,814 | 18,765,224 | 1,722,490 | 20,487,714 |
| Indiana | 10,019,334 | 219,731 | 43,172 | 1,059,325 | 8,674,086 | 20,015,648 | 6,123,419 | 26,139,067 |
| Iowa | 26,823 | | | | 1,901,072 | 1,927,895 | 3,439,198 | 5,367,093 |
| Kansas | | | | | | | 7,588,203 | 7,588,203 |
| Kentucky | 19,262,476 | 20,060 | 8,306 | 107,031 | 7,280,231 | 26,708,004 | 5,919,279 | 32,627,283 |
| Louisiana | | | | | | | 834,494 | 834,494 |
| Maine | | 2,180 | | | | 2,180 | 27,161 | 29,341 |
| Maryland | 4,872,269 | 20,845 | 10,996 | 143,709 | 4,960,288 | 10,008,107 | 914,004 | 10,922,111 |
| Massachusetts | 464,935 | 108,362 | 214,073 | 2,242 | 706,554 | 1,496,166 | 443,186 | 1,939,352 |
| Michigan | 12,661 | 170,958 | 5,967 | | 64,363 | 253,949 | 271,284 | 525,233 |
| Minnesota | 8,939 | 21,194 | | 1,645 | 83,808 | 113,586 | | 113,586 |
| Missouri | 52,222 | 280 | | 346 | 59,050 | 111,898 | 145,597 | 257,495 |
| Nebraska | | | | | | | 87,672 | 87,672 |
| New Jersey | 17,328 | 131,471 | | 7,235 | 193,582 | 349,616 | 1,324,170 | 1,673,786 |
| New York | 108,497 | 49,446 | 3,181 | 1,015,801 | 1,489,959 | 2,666,884 | 117,188 | 2,784,072 |
| Ohio | 1,482,476 | 83,871 | | | 535,417 | 2,101,764 | 4,856,338 | 6,958,102 |
| Pennsylvania | 5,735,418 | 246,909 | 6,983 | 106,559 | 4,556,535 | 10,652,404 | 6,484,492 | 17,136,896 |
| Tennessee | 162,630 | 1,376 | | | | 164,006 | | 164,006 |
| Virginia | 104,490 | 51 | | | | 104,541 | | 104,541 |
| Washington | | | | | | | 6,627 | 6,627 |
| West Virginia | | | | | | | 586 | 586 |
| Wisconsin | | | | | 5,735 | 5,735 | | 5,735 |
| Total | 52,674,964 | 2,011,348 | 301,311 | 3,786,877 | 42,146,483 | 100,920,983 | 40,845,714 | 141,766,697 |

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 1949

[Tax gallons]

| Month | Whisky | Brandy | Rum | Spirits | Total |
|-----------|-------------|---------|--------|---------|-------------|
| July | 426, 198 | 3, 021 | 735 | | 429, 954 |
| August | 571, 187 | 349 | 757 | | 572, 273 |
| September | 636, 851 | 1, 752 | 472 | | 639, 075 |
| October | 990, 883 | 3, 283 | 586 | | 1, 003, 752 |
| November | 1, 181, 335 | 7, 372 | 1, 435 | | 1, 190, 182 |
| December | 599, 487 | 1, 511 | 725 | 117 | 601, 820 |
| January | 657, 622 | 2, 500 | 389 | | 660, 521 |
| February | 698, 309 | 2, 118 | 1, 940 | | 692, 367 |
| March | 666, 291 | 292 | 951 | | 667, 534 |
| April | 637, 622 | 610 | 510 | | 638, 742 |
| May | 421, 466 | 2, 117 | 192 | | 423, 775 |
| June | 302, 275 | 1, 428 | 232 | | 303, 935 |
| Total | 7, 788, 536 | 26, 408 | 8, 874 | 117 | 7, 823, 935 |

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 1,600,054 tax gallons of whisky and 2,066 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 1949

[Tax gallons]

| State | Whisky | Brandy | Rum | Spirits | Total |
|---------------|-------------|---------|--------|---------|-------------|
| California | 322, 607 | 10, 583 | 242 | | 333, 432 |
| Connecticut | 2, 844 | | 2, 122 | | 4, 966 |
| Illinois | 162, 138 | 1, 808 | | | 163, 946 |
| Indiana | 432, 470 | | | | 432, 470 |
| Kentucky | 6, 000, 042 | 10, 066 | | | 6, 010, 098 |
| Maryland | 96, 301 | 21 | | | 96, 322 |
| Massachusetts | 4, 440 | | 2, 092 | | 6, 532 |
| Missouri | 15, 685 | | | | 15, 685 |
| New Jersey | 331 | | | | 331 |
| New York | 19, 386 | 1, 125 | 3, 181 | 117 | 23, 809 |
| Ohio | 181, 768 | 810 | | | 182, 678 |
| Pennsylvania | 533, 025 | 2, 005 | 1, 237 | | 536, 267 |
| Virginia | 17, 499 | | | | 17, 499 |
| Total | 7, 788, 536 | 26, 408 | 8, 874 | 117 | 7, 823, 935 |

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 1,600,054 tax gallons of whisky and 2,066 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 1949

[Tax gallons]

| Month | For fortification of wine ¹ | | For denaturation | | For use of the United States | | For hospital, scientific, and educational use | For vessels and aircraft |
|-----------|--|---------------|------------------|----------|------------------------------|--------|---|--------------------------|
| | Brandy | Spirits—fruit | Rum | Spirits | Whisky | Brandy | | |
| July | 52, 531 | 101 | 134, 617 | 42, 585 | | | | 214 |
| August | 113, 120 | 50, 407 | 150, 652 | 206, 485 | | | | 210 |
| September | 2, 305, 641 | 1, 719, 702 | 179, 020 | 12, 275 | | | | 198 |
| October | 9, 072, 722 | 6, 288, 338 | 156, 406 | 78, 463 | | | | 144 |
| November | 3, 717, 276 | 7, 704, 384 | 156, 969 | 62, 030 | | | | 122 |
| December | 989, 381 | 1, 172, 106 | 153, 486 | | | | | 130 |
| January | 96, 415 | 178, 987 | 161, 100 | 10, 404 | 509 | | 10 | 298 |
| February | 81, 821 | 53, 502 | 110, 093 | 22, 171 | | | | 226 |
| March | 96, 112 | 158, 204 | 130, 744 | 112, 899 | | | | 378 |
| April | 76, 056 | 136, 043 | 137, 720 | 44, 872 | 1, 531 | | | 282 |
| May | 50, 360 | 46, 206 | 156, 501 | 17, 178 | | 3, 428 | | 248 |
| June | 103, 551 | 159, 182 | 139, 751 | 14, 468 | | | | 144 |
| Total | 15, 754, 986 | 17, 647, 152 | 1, 757, 078 | 713, 830 | 2, 040 | 3, 428 | 10 | 2, 504 |

| Month | For export | | | To customs manufacturing bonded warehouses | | | Total |
|-----------|------------|----------|-----|--|----------|-----------|--------------|
| | Whisky | Spirits | Rum | Whisky | Spirits | Other | |
| July | 8, 709 | 70, 647 | | 8, 666 | 9, 048 | | 327, 118 |
| August | 12, 631 | | | 9, 735 | 13, 736 | 1, 329 | 648, 306 |
| September | 6, 405 | 10, 771 | | 44, 815 | 8, 769 | 6, 168 | 4, 295, 763 |
| October | 65, 938 | 13, 840 | | 18, 458 | 14, 399 | 2, 442 | 15, 691, 150 |
| November | 119, 317 | 35, 402 | | 9, 752 | 5, 530 | 1, 508 | 11, 812, 290 |
| December | 41, 187 | 68, 611 | 800 | 20, 565 | 10, 683 | 1, 599 | 2, 458, 548 |
| January | 110, 888 | 172, 548 | | 23, 876 | 2, 808 | 4, 358 | 752, 201 |
| February | 163, 856 | 18, 185 | | 32, 645 | 8, 815 | 1, 980 | 493, 294 |
| March | 161, 603 | 35, 963 | | 19, 894 | 16, 540 | 1, 279 | 722, 548 |
| April | 43, 670 | 3, 564 | | 26, 619 | 4, 091 | 1, 974 | 476, 392 |
| May | 21, 263 | | | 18, 137 | 9, 698 | 5, 355 | 328, 375 |
| June | 94, 763 | 12, 861 | | 19, 376 | 10, 968 | 6, 979 | 562, 053 |
| Total | 842, 230 | 442, 382 | 800 | 252, 539 | 114, 065 | * 34, 962 | 38, 568, 036 |

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, 28,400,821 tax gallons of spirits were withdrawn for transfer to industrial alcohol bonded warehouses.

² Represents 13,999,177 tax gallons of brandy and 16,870,346 tax gallons of spirits—fruit withdrawn from fruit distilleries and 2,756,809 tax gallons of brandy and 776,816 tax gallons of spirits—fruit from internal revenue bonded warehouses. (Under the Act of June 24, 1940 (Public No. 655, 76th Cong.), effective July 1, 1940, the tax on brandy and spirits—fruit used in fortification is included in the wine tax.)

³ Represents 22,115 tax gallons of gin, 7,807 tax gallons of rum, and 5,240 tax gallons of brandy.

TABLE 69.—Withdrawals: Distilled spirits, total tax-free,¹ by kinds and by States, fiscal year 1949

[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 | Whisky | Brandy | | |
| Arkansas | 5,902 | | | | | | | |
| California | 16,378,375 | 17,634,827 | | 75,570 | | 3,428 | | 182 |
| Colorado | 1,229 | | | | | | | |
| Connecticut | 1,460 | | | | | | | |
| Georgia | 9,578 | | | | | | | |
| Illinois | 44,169 | | | | | | | |
| Indiana | | | | | | | 10 | |
| Iowa | | | | 42,585 | | | | |
| Kentucky | | | 1,021,715 | | | | | 164 |
| Maryland | 17,516 | | | | | | | 1,810 |
| Massachusetts | | | 735,363 | | | | | 24 |
| Michigan | 11,228 | | | 490,734 | | | | |
| Missouri | 4,945 | 10,741 | | | | | | |
| Nebraska | | | | 104,941 | | | | |
| New Jersey | 40,797 | 1,594 | | | | | | 62 |
| New York | 73,476 | | | | | | | 226 |
| Ohio | 15,599 | | | | | | | |
| Pennsylvania | 2,033 | | | | 2,040 | | | |
| Virginia | 34,904 | | | | | | | |
| Washington | 113,675 | | | | | | | |
| Total | 15,754,985 | 17,647,162 | 1,757,078 | 713,830 | 2,040 | 3,428 | 10 | 2,504 |

| State | For export | | | To customs manufacturing bonded warehouses | | | Total |
|---------------|----------------|----------------|------------|--|----------------|---------------|-------------------|
| | Whisky | Spirits | Rum | Whisky | Spirits | Other | |
| Arkansas | | | | | | | 5,902 |
| California | 24,361 | 26,056 | | | | | 34,143,006 |
| Colorado | | | | | | | 1,229 |
| Connecticut | 2,547 | 2,512 | | | | | 6,519 |
| Georgia | | | | | | | 0,678 |
| Illinois | 99,717 | 169,380 | | 13,865 | | | 327,218 |
| Indiana | 222,222 | 142,924 | | | | | 365,166 |
| Iowa | | | | | | | 42,585 |
| Kentucky | 400,113 | 16,900 | | 732 | | | 1,439,624 |
| Maryland | 70,929 | 60,198 | | 41,732 | 50,589 | 345 | 243,119 |
| Massachusetts | 13,337 | | 800 | 241 | 718 | | 750,483 |
| Michigan | | | | | | | 501,962 |
| Missouri | | | | | | | 16,686 |
| Nebraska | | | | | | | 104,941 |
| New Jersey | 711 | | | | | | 43,164 |
| New York | 348 | | | | | | 74,060 |
| Ohio | 5,886 | | | | | | 21,485 |
| Pennsylvania | 2,059 | 24,412 | | 195,969 | 62,778 | 34,359 | 323,650 |
| Virginia | | | | | | | 34,904 |
| Washington | | | | | | | 113,675 |
| Total | 842,230 | 442,382 | 800 | 252,539 | 114,085 | 34,962 | 38,568,036 |

¹ See footnote 1, table 68.
² See footnote 2, table 68.
³ See footnote 3, 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 1949

[Tax gallons]

| State | Whisky | Brandy | Rum | Gin | Other spirits ¹ | Total |
|---|-------------------|----------------|---------------|---------------|----------------------------|-------------------|
| Losses (allowed) from leakage and evaporation: ² | | | | | | |
| California | 616,123 | 143,292 | 195 | 60 | 91,999 | 851,669 |
| Colorado | 771 | 4 | | | | 775 |
| Connecticut | 6,653 | 118 | 782 | 126 | 1,268 | 8,932 |
| Georgia | 1,761 | 503 | | 59 | 3 | 2,326 |
| Illinois | 2,012,629 | 25,639 | 643 | 50 | 323,783 | 2,362,744 |
| Indiana | 3,218,117 | 32,679 | 9,119 | 35,363 | 212,045 | 3,507,323 |
| Iowa | 3,280 | | | | 1,795 | 5,055 |
| Kentucky | 5,462,526 | 5,642 | 2,321 | 39 | 202,871 | 5,673,399 |
| Maine | | 212 | | | | 212 |
| Maryland | 1,517,489 | 2,470 | 1,849 | 65 | 74,425 | 1,596,298 |
| Massachusetts | 79,435 | 8,574 | 34,564 | 2 | 2,827 | 126,402 |
| Michigan | 1,278 | 3,632 | 227 | | 746 | 5,883 |
| Minnesota | 1,933 | 1,321 | | 1 | 668 | 3,923 |
| Missouri | 12,944 | 27 | | | 25 | 12,996 |
| New Jersey | 3,460 | 26,100 | | 7 | 743 | 30,310 |
| New York | 20,956 | 1,101 | | | 715 | 22,772 |
| Ohio | 320,888 | 3,117 | | | 6,747 | 330,752 |
| Pennsylvania | 1,849,565 | 36,463 | 4,931 | 869 | 262,161 | 2,133,969 |
| Tennessee | 26,232 | 240 | | | | 26,472 |
| Virginia | 39,046 | 146 | | | | 30,162 |
| Wisconsin | | | | | 231 | 231 |
| Total | 15,186,066 | 291,230 | 54,631 | 36,641 | 1,183,037 | 16,751,655 |
| Losses from other causes ³ | 61,217 | 22,723 | 128 | 2,674 | 235,699 | 322,441 |
| Total losses | 15,247,283 | 314,003 | 54,759 | 39,315 | 1,418,736 | 17,074,096 |

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 1949¹

[Tax gallons]

| Month | Whisky | Brandy | Rum | Gin | Other spirits ² | Total |
|-----------|-------------|------------|-----------|-----------|----------------------------|-------------|
| July | 528,919,016 | 15,322,964 | 2,579,340 | 1,041,589 | 55,005,378 | 602,868,287 |
| August | 533,277,540 | 15,289,104 | 2,560,800 | 852,214 | 55,596,818 | 607,676,376 |
| September | 538,050,930 | 14,315,215 | 2,536,176 | 875,129 | 55,835,787 | 611,613,247 |
| October | 542,262,730 | 13,211,289 | 2,520,948 | 885,129 | 56,521,087 | 615,401,183 |
| November | 547,533,941 | 14,296,801 | 2,504,991 | 869,641 | 56,471,748 | 621,677,122 |
| December | 550,822,363 | 14,584,071 | 2,511,939 | 900,604 | 57,869,219 | 635,688,196 |
| January | 569,734,161 | 14,194,176 | 2,491,452 | 971,192 | 58,890,814 | 646,271,795 |
| February | 578,341,576 | 13,984,856 | 2,492,522 | 1,000,416 | 58,769,362 | 654,588,732 |
| March | 586,591,731 | 13,959,121 | 2,479,478 | 925,071 | 57,772,625 | 661,728,026 |
| April | 593,093,790 | 13,524,966 | 2,490,012 | 1,029,229 | 58,282,830 | 668,420,737 |
| May | 599,561,051 | 13,519,434 | 2,478,063 | 974,194 | 58,128,331 | 674,661,073 |
| June | 602,925,861 | 13,417,513 | 2,490,720 | 948,596 | 57,560,929 | 677,343,619 |

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: 1,339,201 tax gallons of whisky, 9,645 tax gallons of brandy, 3,855 tax gallons of rum, and 79 tax gallons of gin.
² Represents spirits produced by registered and fruit distilleries.

TABLE 72.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and premises operated, by States, June 30, 1949¹
[Tax gallons]

| State | Whisky | Brandy | Rum | Gin | Other spirits ² | Total |
|---------------|-------------|------------|-----------|---------|----------------------------|-------------|
| California | 2,184,726 | 8,334,810 | 44,064 | 51,536 | 2,978,166 | 13,593,302 |
| Colorado | 120,565 | 1,085 | | | | 121,651 |
| Connecticut | 184,199 | 19,902 | 1,542 | | 3,960 | 254,604 |
| Florida | | 176,743 | | | | 176,743 |
| Georgia | 115,789 | 39,065 | | 1,334 | 9,532 | 165,660 |
| Illinois | 78,558,795 | 616,978 | 14,282 | 16,886 | 12,232,628 | 89,339,569 |
| Indiana | 72,160,936 | 1,091,151 | 224,254 | 641,145 | 14,732,446 | 88,849,932 |
| Iowa | | | | | 2,082 | 2,082 |
| Kentucky | 284,292,997 | 131,973 | 201,039 | 14,687 | 7,278,632 | 291,919,328 |
| Louisiana | | | 206,828 | | | 206,828 |
| Maine | | 9,405 | | | | 9,405 |
| Maryland | 50,543,166 | 76,203 | 1,640 | 26,003 | 3,214,200 | 53,861,212 |
| Massachusetts | 1,825,837 | 149,207 | 1,305,627 | 2,509 | 155,225 | 3,438,405 |
| Michigan | 2,960 | 76,476 | | | 205,109 | 269,897 |
| Minnesota | 72,216 | 29,512 | | 4,412 | 58,968 | 165,106 |
| Missouri | 976,139 | 19,402 | | 86 | 1,362,499 | 2,358,126 |
| Missouri | 149,528 | 530,183 | | 9,927 | 91,496 | 781,134 |
| New Jersey | 97,299 | 471,687 | | | 20,269 | 589,255 |
| New York | 18,850,191 | 752,830 | 10,808 | | 1,360,056 | 20,962,885 |
| Ohio | | 94,819 | | | 14,521 | 109,340 |
| Oregon | | | | | | 14,521 |
| Oregon | 92,484,146 | 777,128 | 478,293 | 178,111 | 13,782,942 | 107,605,620 |
| Pennsylvania | 1,251,769 | 12,088 | | | | 1,263,857 |
| Tennessee | 979,069 | 66,120 | | | | 1,045,219 |
| Virginia | | 40,805 | | | | 40,805 |
| Washington | | | | | 282 | 282 |
| Wisconsin | 75,495 | | | | 7,926 | 83,420 |
| Total | 602,925,861 | 13,417,513 | 2,490,720 | 948,596 | 57,560,929 | 677,343,619 |

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, 1949¹
[Tax gallons]

| Year | Season | Whisky | Brandy | Rum | Gin | Other spirits ² | Total |
|-------|--------|-------------|------------|-----------|---------|----------------------------|-------------|
| 1911 | Spring | 30 | | | | | 36 |
| | Fall | 135 | | | | | 135 |
| 1912 | Spring | 140 | | | | | 140 |
| | Fall | 9 | 114 | | | | 123 |
| 1913 | Spring | 315 | | | | | 315 |
| | Fall | 316 | | | | | 772 |
| 1914 | Spring | 772 | | | | | 168 |
| | Fall | | 168 | | | | 146 |
| 1915 | Spring | 146 | | | | | 264 |
| | Fall | 240 | 24 | | | | 3,183 |
| 1916 | Spring | 8,183 | | | | | 4,950 |
| | Fall | 4,701 | 132 | | 117 | | 1,320 |
| 1917 | Spring | 1,248 | 24 | | 48 | | 2,116 |
| | Fall | 1,938 | 6 | | 105 | 67 | 196 |
| 1921 | Spring | 196 | | | | | 676 |
| | Fall | | 576 | | | | 18,832 |
| 1941 | Spring | 18,332 | | | | 84 | 4,433,154 |
| | Fall | 4,294,086 | 118,280 | 20,752 | | | 8,444,996 |
| 1942 | Spring | 8,425,855 | 2,074 | 17,067 | | 61 | 3,310,858 |
| | Fall | 3,137,963 | 168,848 | 3,956 | | 3,620 | 41,114 |
| 1943 | Spring | 32,973 | | 4,521 | | 3,589 | 390,334 |
| | Fall | 388,491 | | 7,284 | | | 228,933 |
| 1944 | Spring | 198,499 | | 30,420 | | | 6,632,561 |
| | Fall | 6,631,494 | 797,068 | 181,810 | | 22,199 | 12,421,240 |
| 1945 | Spring | 11,644,109 | 496,827 | 171,862 | | 108,452 | 64,934,808 |
| | Fall | 62,750,202 | 1,471,954 | 208,474 | 1,191 | 502,987 | 68,353,216 |
| 1946 | Spring | 64,698,689 | 826,044 | 404,125 | 40,143 | 386,215 | 110,720,211 |
| | Fall | 58,659,483 | 2,090,591 | 375,157 | 59,919 | 3,885,496 | 110,720,211 |
| 1947 | Spring | 104,989,025 | 2,619,840 | 399,645 | 59,343 | 2,752,358 | 40,848,209 |
| | Fall | 34,590,096 | 1,060,207 | 345,709 | 9,216 | 4,932,661 | 107,087,926 |
| 1948 | Spring | 94,631,590 | 179,308 | 79,598 | 12,479 | 12,184,951 | 96,161,012 |
| | Fall | 75,738,168 | 2,001,217 | 104,322 | 44,613 | 18,272,692 | 89,627,321 |
| 1949 | Spring | 73,800,412 | 464,268 | 135,788 | 721,623 | 14,505,200 | |
| | Fall | | | | | | |
| Total | | 602,925,861 | 13,417,513 | 2,490,720 | 948,596 | 57,560,929 | 677,343,619 |

¹ See footnote 1, table 71.

² See footnote 2, table 71.

³ Corrected figure.

TABLE 74.—Summary: Production, withdrawals, and stocks of distilled spirits, by months, fiscal year 1949
[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 | 18,789,911 | 429,954 | 6,303,451 | 2,956,985 | 9,690,390 | 327,118 | 602,868,287 |
| August | 15,935,276 | 572,273 | 6,960,626 | 3,431,869 | 10,964,768 | 648,306 | 607,676,376 |
| September | 21,153,855 | 639,075 | 8,565,855 | 3,808,604 | 13,113,534 | 4,295,783 | 611,613,247 |
| October | 34,815,427 | 1,003,752 | 10,452,138 | 4,701,568 | 16,157,458 | 15,591,150 | 615,401,183 |
| November | 37,253,135 | 1,190,192 | 10,963,934 | 5,114,050 | 17,268,176 | 11,812,290 | 621,677,122 |
| December | 29,391,317 | 601,820 | 6,777,192 | 3,158,649 | 10,537,661 | 2,458,548 | 635,688,196 |
| January | 21,863,250 | 660,521 | 5,888,485 | 2,943,101 | 9,492,107 | 752,201 | 646,271,795 |
| February | 19,631,423 | 692,362 | 6,571,657 | 3,183,990 | 10,448,009 | 493,294 | 654,588,732 |
| March | 20,231,618 | 667,534 | 8,666,959 | 2,944,017 | 12,278,510 | 722,546 | 661,728,026 |
| April | 16,922,134 | 638,742 | 7,116,379 | 2,541,494 | 10,296,615 | 476,392 | 668,420,737 |
| May | 16,823,444 | 423,775 | 7,402,423 | 3,021,621 | 10,847,819 | 328,375 | 674,661,073 |
| June | 13,731,709 | 303,935 | 7,327,949 | 3,039,766 | 10,671,650 | 562,053 | 677,343,619 |
| Total | 266,542,499 | 7,823,935 | 93,097,948 | 40,845,714 | 141,766,697 | 38,568,036 | 677,343,619 |

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 28,400,821 tax gallons of spirits 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 1949
[Tax gallons]

| State | Production ¹ | Tax-paid withdrawals ² | | | | Total |
|---------------|-------------------------|-----------------------------------|-------------------------|------------|-------------|-------|
| | | Bottled-in-bond distilled spirits | Other distilled spirits | Alcohol | Total | |
| Arkansas | 5,902 | | | | | |
| California | 36,832,355 | 333,432 | 4,662,455 | 601,289 | 5,597,174 | |
| Colorado | 1,533 | | 6,531 | 4,067 | 7,598 | |
| Connecticut | 1,703 | 4,966 | 348,753 | | 353,719 | |
| Florida | | | | | | |
| Georgia | 23,053 | | 32,569 | | 32,569 | |
| Hawaii | | | | | 393 | |
| Illinois | 44,074,940 | 163,946 | 18,601,278 | 1,722,490 | 20,487,714 | |
| Indiana | 32,671,341 | 432,470 | 19,583,178 | 6,123,419 | 26,139,067 | |
| Iowa | 6,181,849 | | 1,927,895 | 3,439,198 | 5,367,093 | |
| Kansas | | | | | 7,588,203 | |
| Kentucky | 84,992,080 | 6,010,098 | 20,697,906 | 5,919,279 | 32,627,283 | |
| Louisiana | | | | | 834,494 | |
| Maine | | | 2,180 | 27,161 | 29,341 | |
| Maryland | 17,093,641 | 96,322 | 9,911,785 | 914,004 | 10,822,111 | |
| Massachusetts | 1,844,192 | 6,532 | 1,489,624 | 443,186 | 1,939,352 | |
| Michigan | 5,359,543 | | 253,949 | 271,284 | 525,233 | |
| Minnesota | | | 113,586 | | 113,586 | |
| Missouri | 2,009,126 | 16,685 | 96,213 | 145,597 | 257,485 | |
| Nabraska | 6,184,392 | | 87,672 | 22,249 | 109,921 | |
| New Jersey | 1,160 | 331 | 349,285 | 1,324,170 | 1,674,786 | |
| New York | 2,324,298 | 23,809 | 2,643,075 | 117,188 | 2,784,072 | |
| Ohio | 9,847,502 | 182,578 | 1,919,186 | 4,856,338 | 6,958,102 | |
| Oregon | | | | | | |
| Pennsylvania | 15,476,912 | 536,267 | 10,116,137 | 6,484,492 | 17,136,896 | |
| South Dakota | 2,500 | | | | | |
| Tennessee | 747,278 | | 164,006 | | 164,006 | |
| Virginia | 274,544 | 17,499 | 87,042 | | 104,541 | |
| Washington | 132,044 | | | | 6,627 | |
| West Virginia | | | | | 6,586 | |
| Wisconsin | 459,601 | | 5,785 | | 5,785 | |
| Total | 266,542,499 | 7,823,935 | 93,097,948 | 40,845,714 | 141,766,697 | |

See footnotes at end of table.

TABLE 75.—Summary: Production, withdrawals, and stocks on hand June 30, of distilled spirits, and premises operated, fiscal year 1949—Continued

[Tax gallons]

| State | Tax-free withdrawals ¹ | Stocks June 30 ² | Premises operated ³ | | |
|---------------|-----------------------------------|-----------------------------|--------------------------------|--------------------|------------------------------------|
| | | | Registered distilleries | Fruit distilleries | Internal revenue bonded warehouses |
| Arkansas | 5,902 | | | 1 | |
| California | 34,143,006 | 13,593,302 | 3 | 97 | 64 |
| Colorado | 1,229 | 121,651 | | 1 | 1 |
| Connecticut | 6,519 | 254,604 | | 1 | 4 |
| Florida | | 176,743 | | | 1 |
| Georgia | 9,678 | 165,680 | 1 | 1 | 2 |
| Hawaii | | | | | |
| Illinois | 327,218 | 89,339,569 | 4 | | 12 |
| Indiana | 365,156 | 88,849,932 | 6 | | 8 |
| Iowa | 42,585 | 2,082 | 2 | | 2 |
| Kansas | | | | | |
| Kentucky | 1,439,624 | 291,919,328 | 47 | | 71 |
| Louisiana | | 206,828 | | | |
| Maine | | 9,405 | | | 1 |
| Maryland | 243,119 | 53,861,212 | 12 | | 18 |
| Massachusetts | 750,483 | 3,438,405 | 4 | | 6 |
| Michigan | 501,962 | 289,897 | 1 | | 1 |
| Minnesota | | 165,108 | | | 1 |
| Missouri | 15,686 | 2,358,126 | 3 | 1 | 7 |
| Nebraska | 104,941 | | 1 | | |
| New Jersey | 43,164 | 781,134 | | 2 | 4 |
| New York | 74,050 | 589,255 | 1 | 1 | 4 |
| Ohio | 21,485 | 20,982,885 | 2 | 2 | 5 |
| Oregon | | 109,340 | | | 2 |
| Pennsylvania | 323,650 | 107,695,620 | 8 | 1 | 20 |
| South Dakota | | | 1 | | 1 |
| Tennessee | | 1,263,857 | 1 | | 1 |
| Virginia | 34,904 | 1,045,219 | 1 | 2 | 5 |
| Washington | 113,675 | 41,037 | | 8 | 2 |
| West Virginia | | | | | |
| Wisconsin | | 83,420 | 1 | | 2 |
| Total | 38,568,936 | 677,343,619 | 99 | 118 | 244 |

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 1949, inclusive

[Tax gallons]

| Fiscal year ended June 30— | Production ¹ | | Tax-paid withdrawals | |
|----------------------------|-------------------------|--------------------------|----------------------|--------------------------------------|
| | Whisky | Total distilled spirits | Whisky | Total distilled spirits ² |
| 1934 | 62,352,666 | 76,506,388 | 18,875,964 | 38,601,286 |
| 1935 | 149,112,923 | 169,126,472 | 50,780,940 | 75,073,993 |
| 1936 | 223,659,539 | 253,867,925 | 67,299,166 | 100,383,066 |
| 1937 | 223,457,850 | 258,956,886 | 72,616,195 | 120,011,294 |
| 1938 | 102,895,872 | 150,155,924 | 68,611,650 | 114,926,395 |
| 1939 | 93,003,917 | 145,326,175 | 72,059,023 | 114,578,069 |
| 1940 | 98,993,303 | 143,455,192 | 81,267,368 | 128,325,941 |
| 1941 | 121,851,983 | 175,208,746 | 80,541,974 | 130,552,148 |
| 1942 | 120,257,424 | ³ 256,392,400 | 84,709,171 | 144,207,510 |
| 1943 | 19,529,698 | ⁴ 426,474,062 | 87,913,792 | 136,836,561 |
| 1944 | | ⁵ 429,069,171 | 58,832,992 | 90,463,887 |
| 1945 | 41,662,303 | ⁶ 535,439,513 | 63,891,224 | 142,330,770 |
| 1946 | 147,464,616 | 305,066,637 | 63,226,912 | 178,131,350 |
| 1947 | 167,994,805 | 315,157,700 | 58,822,676 | 173,505,111 |
| 1948 | 129,597,067 | 244,127,343 | 53,603,200 | 147,160,331 |
| 1949 | 149,595,239 | 266,542,499 | 52,674,964 | 141,766,697 |

See footnotes at end of table.

TABLE 76.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of whisky and of total distilled spirits, and premises operated, fiscal year 1934 to 1949, inclusive—Continued

[Tax gallons]

| Fiscal year ended June 30— | 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 | 152,807,285 | 160,755,394 | 88 | 140 | 192 |
| 1936 | 300,658,508 | 310,803,839 | 121 | 148 | 253 |
| 1937 | 445,285,683 | 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 | 296 |
| 1941 | 604,080,691 | 551,424,175 | 105 | 127 | 288 |
| 1942 | 516,918,887 | 587,751,374 | 116 | 120 | 275 |
| 1943 | 424,824,966 | 476,345,030 | 130 | 116 | 269 |
| 1944 | 348,646,351 | 376,277,850 | 122 | 137 | 258 |
| 1945 | 307,537,545 | 338,172,677 | 138 | 111 | 249 |
| 1946 | 374,072,055 | 420,232,363 | 144 | 141 | 278 |
| 1947 | 464,825,305 | 525,827,726 | 147 | 148 | 267 |
| 1948 | 522,260,756 | 594,733,085 | 130 | 128 | 262 |
| 1949 | 602,925,861 | 677,343,619 | 99 | 118 | 244 |

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 1949

[Proof gallons]

| Month | Alcohol | Spirits ² | Whisky | Brandy | Wines | Other | Total |
|-----------|------------|----------------------|------------|-----------|---------|----------|-------------|
| July | 2,537,459 | 2,952,562 | 2,563,234 | 63,189 | 21,473 | 50,868 | 8,188,785 |
| August | 2,954,950 | 3,343,359 | 3,051,580 | 85,129 | 27,212 | 52,821 | 9,515,051 |
| September | 3,213,062 | 4,063,141 | 3,511,280 | 156,795 | 33,954 | 67,076 | 11,045,308 |
| October | 4,249,936 | 4,782,836 | 4,594,583 | 210,223 | 37,638 | 73,259 | 13,948,475 |
| November | 4,394,220 | 5,082,153 | 4,708,086 | 172,138 | 46,453 | 69,655 | 14,472,705 |
| December | 3,005,589 | 3,103,035 | 2,879,650 | 138,200 | 41,057 | 81,629 | 9,249,060 |
| January | 2,665,311 | 2,244,727 | 2,524,708 | 138,262 | 25,120 | 74,587 | 7,672,715 |
| February | 2,843,820 | 2,560,062 | 2,757,381 | 143,398 | 39,700 | 64,173 | 8,413,534 |
| March | 2,584,238 | 4,006,120 | 3,285,328 | 150,966 | 66,966 | 66,456 | 10,250,094 |
| April | 2,170,595 | 3,150,279 | 2,723,331 | 110,453 | 56,734 | 48,118 | 8,258,510 |
| May | 2,534,060 | 3,410,124 | 2,764,333 | 85,336 | 56,309 | 59,760 | 8,900,922 |
| June | 2,666,281 | 3,404,475 | 2,754,123 | 106,251 | 61,795 | 54,777 | 9,047,702 |
| Total | 35,824,521 | 42,192,873 | 38,117,617 | 1,560,360 | 513,411 | *763,079 | 118,971,861 |

¹ Includes imported liquors as follows: 370,429 proof gallons of whisky, 24,198 proof gallons of brandy, 21,834 proof gallons of wines, 72,546 proof gallons of other liquors consisting of 59,684 proof gallons of rum, 1,893 proof gallons of gin, 2,180 proof gallons of vermouth, 1,027 proof gallons of cordials and liqueurs, and 7,852 proof gallons of products for exportation.

² Represents high-proof spirits produced at registered and fruit distilleries.
³ Represents 108,320 proof gallons of rum, 145,314 proof gallons of gin, 69,297 proof gallons of vermouth, 164,933 proof gallons of cordials and liqueurs, 20,281 proof gallons of unclassified spirits, and 254,934 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 1949

[Proof gallons]

| State | Alcohol | Spirits ² | Whisky | Brandy | Wines | Other | Total |
|---------------|------------|----------------------|------------|-----------|---------|-----------|-------------|
| California | 345,303 | 1,875,906 | 1,295,750 | 512,532 | 43,032 | 44,954 | 4,217,477 |
| Colorado | 613 | | 278 | 42 | | | 833 |
| Connecticut | 110,463 | 451,753 | 92,244 | 6,160 | 696 | 43,532 | 703,848 |
| Illinois | 1,112,946 | 9,028,053 | 4,990,269 | 34,864 | 120,825 | 109,289 | 15,396,246 |
| Indiana | 8,058,508 | 9,217,575 | 9,434,082 | 228,583 | 96,295 | 209,861 | 27,244,964 |
| Iowa | 2,154 | 311 | 704 | | 1,239 | | 4,408 |
| Kentucky | 8,330,929 | 7,771,909 | 8,970,861 | 9,873 | 76,010 | 18,206 | 26,177,788 |
| Louisiana | 2,879 | 108 | 777 | | 1,080 | | 4,844 |
| Maine | | 10,875 | 2,560 | 206 | | 728 | 14,369 |
| Maryland | 4,150,740 | 5,159,609 | 4,901,810 | 15,908 | 49,760 | 37,431 | 14,315,258 |
| Massachusetts | 343,955 | 678,496 | 268,582 | 83,831 | 7,893 | 90,485 | 1,473,242 |
| Michigan | 153,901 | 51,189 | 15,218 | 173,662 | 32,251 | 30,037 | 466,258 |
| Minnesota | 23,299 | 81,694 | 6,124 | 21,647 | 627 | 377 | 133,768 |
| Missouri | | 164,957 | 180 | | | 444 | 165,581 |
| New Jersey | 1,906,961 | 913,140 | 54,634 | 32,482 | 6,913 | 26,710 | 2,940,840 |
| New Mexico | | 678 | 339 | 4 | 272 | 88 | 1,381 |
| New York | 768,443 | 1,489,073 | 1,428,242 | 4,883 | 6,593 | 45,264 | 3,742,018 |
| Ohio | 4,748,029 | 638,980 | 1,278,891 | 55,761 | 13,564 | 42,020 | 6,777,245 |
| Oregon | | 8,357 | | | | | 8,357 |
| Pennsylvania | 5,754,911 | 4,640,881 | 5,359,803 | 277,864 | 47,598 | 62,420 | 16,143,477 |
| Wisconsin | 10,527 | 7,686 | | 2,600 | 9,801 | 133 | 38,649 |
| Total | 35,824,521 | 42,192,873 | 38,117,517 | 1,560,360 | 513,411 | * 763,079 | 118,971,861 |

¹ See footnote 1, table 77.

² See footnots 2, table 77.

³ See footnote 3, table 77.

TABLE 79.—Production:¹ Rectified spirits and wines, by kinds and by months, fiscal year 1949

[Proof gallons]

| Month | Whisky | Gin | Cordials and liqueurs | Brandy | Other | Total |
|-----------|-------------|-----------|-----------------------|-----------|-----------|-------------|
| July | 7,354,284 | 596,193 | 145,592 | 52,386 | 37,866 | 8,186,321 |
| August | 8,515,145 | 533,348 | 177,733 | 46,461 | 55,058 | 9,325,745 |
| September | 10,271,202 | 414,770 | 238,173 | 98,051 | 68,531 | 11,085,727 |
| October | 12,751,960 | 454,517 | 352,652 | 119,294 | 62,342 | 13,740,765 |
| November | 13,377,649 | 533,637 | 376,832 | 110,174 | 57,328 | 14,455,620 |
| December | 8,797,535 | 516,733 | 289,224 | 90,902 | 64,738 | 9,758,130 |
| January | 6,627,167 | 418,336 | 232,786 | 80,529 | 61,698 | 7,420,516 |
| February | 7,739,220 | 397,479 | 190,721 | 98,817 | 47,727 | 8,473,964 |
| March | 9,206,564 | 595,645 | 219,543 | 114,002 | 68,314 | 10,202,168 |
| April | 7,345,301 | 632,290 | 183,244 | 86,870 | 57,812 | 8,305,517 |
| May | 7,908,209 | 688,620 | 201,224 | 65,922 | 67,477 | 8,931,452 |
| June | 7,889,287 | 823,279 | 209,911 | 79,337 | 66,873 | 9,068,687 |
| Total | 107,781,521 | 6,601,847 | 2,817,735 | 1,042,745 | * 710,764 | 118,954,612 |

¹ For production of distilled spirits at registered distilleries, see table 60.

* Represents 4,328 proof gallons of alcohol, 243,161 proof gallons of high-proof spirits, 46,052 proof gallons of rum, 1,872 proof gallons of vermouth, 69,814 proof gallons of wine, 207,666 proof gallons of unclassified spirits, and 135,571 proof gallons of products for exportation.

TABLE 80.—Production:¹ Rectified spirits and wines, by kinds and by States, and premises operated, fiscal year 1949

[Proof gallons]

| State | Whisky | Gin | Cordials and liqueurs | Brandy | Other | Total | Number of plants operated ² |
|---------------|-------------|-----------|-----------------------|-----------|-----------|-------------|--|
| California | 3,260,310 | 235,499 | 45,122 | 606,139 | 63,009 | 4,210,079 | 39 |
| Colorado | 732 | | | 23 | | 755 | 1 |
| Connecticut | 186,882 | 137,754 | 217,544 | | 162,426 | 704,606 | 9 |
| Georgia | 21 | | | | | 21 | 1 |
| Illinois | 14,935,961 | 121 | 404,036 | 8,323 | 23,884 | 15,372,325 | 13 |
| Indiana | 26,792,438 | 49,161 | 191,537 | 165,104 | 50,821 | 27,249,056 | 8 |
| Iowa | 2,111 | 1,023 | | | 1,218 | 4,352 | 1 |
| Kentucky | 25,142,111 | 19,496 | 15,760 | | 4,605 | 25,181,972 | 21 |
| Louisiana | | | 518 | 4,588 | 815 | 5,422 | 2 |
| Maine | 4,344 | 5,738 | 3,955 | | | 14,037 | 1 |
| Maryland | 14,298,501 | 17,428 | 38,859 | | 23,288 | 14,376,076 | 20 |
| Massachusetts | 566,323 | 400,675 | | 24,799 | 43,739 | 1,465,566 | 15 |
| Michigan | | | 403,944 | 22,412 | 37,195 | 463,551 | 5 |
| Minnesota | 19,899 | | 105,543 | 7,400 | | 132,832 | 2 |
| Missouri | 181 | | 163,082 | | 307 | 163,570 | 2 |
| New Jersey | 113,039 | 2,500,328 | 212,835 | 5,423 | 10,509 | 2,932,134 | 11 |
| New Mexico | 735 | | 150 | | 299 | 1,234 | 1 |
| New York | 3,511,123 | 27,333 | 60,636 | 3,287 | 18,691 | 3,721,070 | 9 |
| Ohio | 4,115,401 | 2,288,876 | 234,790 | | 145,269 | 6,785,336 | 10 |
| Oregon | | | 8,380 | | | 8,380 | 1 |
| Pennsylvania | 14,706,944 | 827,649 | 274,356 | 198,901 | 115,054 | 15,122,884 | 27 |
| Wisconsin | 15,040 | 248 | 12,688 | | 10,111 | 38,954 | 5 |
| Total | 107,781,521 | 6,601,847 | 2,817,735 | 1,042,745 | * 710,764 | 118,954,612 | 204 |

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 1949, inclusive

[Proof gallons]

| Fiscal year ended June 30 | Materials used for rectification | | | | | |
|---------------------------|----------------------------------|------------|------------|-----------|-----------|-------------|
| | Alcohol | Spirits | Whisky | Brandy | Other | Total |
| 1935 | 18,002,394 | (1) | 14,072,589 | 172,408 | 599,348 | 32,816,739 |
| 1937 | 29,258,533 | (1) | 15,123,437 | 208,062 | 658,041 | 45,248,073 |
| 1938 | 29,626,345 | (1) | 13,573,665 | 248,548 | 539,288 | 43,987,846 |
| 1939 | 17,522,484 | 11,848,021 | 13,554,212 | 260,514 | 507,411 | 43,682,642 |
| 1940 | 17,475,968 | 13,901,129 | 15,295,513 | 321,911 | 586,877 | 47,581,388 |
| 1941 | 22,844,540 | 13,391,833 | 17,021,767 | 563,257 | 687,775 | 54,509,172 |
| 1942 | 19,675,212 | 25,892,987 | 20,850,946 | 904,227 | 897,793 | 68,021,165 |
| 1943 | 1,734,604 | 35,690,096 | 29,037,012 | 2,901,863 | 1,657,856 | 71,021,430 |
| 1944 | 2,331,970 | 25,160,722 | 32,111,417 | 2,772,289 | 5,557,375 | 67,933,773 |
| 1945 | 21,185,331 | 44,366,831 | 40,848,886 | 3,417,792 | 9,766,035 | 119,584,876 |
| 1946 | 42,301,841 | 54,399,158 | 45,829,758 | 5,939,793 | 5,063,234 | 151,473,794 |
| 1947 | 42,285,350 | 57,106,092 | 43,692,040 | 2,475,048 | 3,070,329 | 140,628,865 |
| 1948 | 33,674,979 | 49,916,952 | 30,596,883 | 1,067,098 | 1,319,933 | 125,575,845 |
| 1949 | 35,824,521 | 42,192,873 | 38,117,517 | 1,560,360 | 1,275,400 | 118,971,861 |

¹ Included with alcohol.

TABLE 81.—Summary: Materials used for rectification and production of rectified spirits and wines, and premises operated, fiscal years 1936 to 1949, inclusive—Continued

| 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 | 31,586,370 | 8,147,844 | 3,812,852 | 79,321 | 684,085 | 44,310,972 | 340 |
| 1938 | 32,675,622 | 7,063,863 | 2,721,758 | 33,824 | 464,883 | 43,559,950 | 304 |
| 1939 | 33,593,409 | 7,231,564 | 2,192,964 | 57,589 | 325,769 | 43,401,295 | 284 |
| 1940 | 37,977,224 | 6,886,697 | 2,437,706 | 74,372 | 301,171 | 47,656,570 | 255 |
| 1941 | 44,317,166 | 6,764,707 | 2,542,178 | 184,835 | 348,742 | 54,157,628 | 245 |
| 1942 | 65,961,730 | 7,597,941 | 3,228,135 | 366,321 | 616,778 | 67,770,903 | 232 |
| 1943 | 60,794,623 | 2,965,280 | 3,965,502 | 1,361,541 | 1,037,875 | 70,124,821 | 215 |
| 1944 | 57,862,477 | 888,304 | 3,985,429 | 1,515,052 | 3,425,143 | 67,686,405 | 229 |
| 1945 | 101,645,006 | 7,057,837 | 6,686,947 | 1,677,186 | 1,796,413 | 118,863,389 | 259 |
| 1946 | 124,727,150 | 11,497,751 | 11,308,854 | 1,942,399 | 1,402,734 | 160,878,888 | 261 |
| 1947 | 130,700,615 | 10,547,373 | 4,545,503 | 1,677,869 | 1,088,993 | 148,560,353 | 254 |
| 1948 | 114,918,903 | 7,267,090 | 2,207,673 | 654,478 | 686,678 | 125,732,822 | 237 |
| 1949 | 107,781,621 | 6,601,847 | 2,817,735 | 1,042,745 | 710,764 | 118,954,612 | 204 |

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, fiscal year 1949

| Kind | Rectified products ¹ | | | Unrectified products | | | Bottled-in-bond products | Grand total |
|-----------------------|---------------------------------|--|-------------|---|--|------------|--------------------------|-------------|
| | Bottled at rectifying plants | Bottled at tax-paid bottling houses ² | Total | Bottled at rectifying plants ⁴ | Bottled at tax-paid bottling houses ⁵ | Total | | |
| | | | | | | | | |
| Whisky | 122,231,018 | 1,525,621 | 123,756,639 | 8,532,378 | 2,553,956 | 11,086,334 | 7,790,736 | 142,633,709 |
| Brandy | 1,280,730 | 2,682 | 1,283,412 | 455,013 | 153,594 | 608,607 | 26,385 | 1,888,404 |
| Rum | 57,310 | 564 | 57,874 | 262,076 | 50,214 | 322,290 | 8,874 | 389,088 |
| Gin | 7,232,671 | 493 | 7,233,164 | 2,989,756 | 1,132,795 | 4,122,551 | | 11,355,715 |
| Cordials and liqueurs | 4,292,018 | 23,240 | 4,315,258 | | | | | 4,315,258 |
| Alcohol | | | | 55,848 | 6,494 | 62,342 | | 62,342 |
| Other spirits | 239,254 | 2,012 | 241,266 | 44,968 | 427 | 45,395 | 117 | 286,778 |
| Total | 135,303,001 | 1,554,612 | 136,857,613 | 12,340,039 | 3,907,480 | 16,247,519 | 7,826,112 | 150,931,244 |

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 withdrawals from customs custody. Exclusive of 163,936 wine gallons of rectified distilled spirits and 92,219 wine gallons of unrectified distilled spirits bottled for exportation and 96,414 proof gallons of whisky bottled in bond for export.

² Includes imported distilled spirits used for rectification as follows: 370,429 proof gallons of whisky, 24,198 proof gallons of brandy, 59,684 proof gallons of rum, 1,803 proof gallons of gin, and 1,027 proof gallons of cordials and liqueurs.

³ Includes imported rectified distilled spirits used in bottling as follows: 331 proof gallons of rum and 2,303 proof gallons of cordials and liqueurs.

⁴ Includes imported unrectified distilled spirits used in bottling as follows: 148,448 proof gallons of whisky, 75,323 proof gallons of brandy, 195,966 proof gallons of rum, 4,481 proof gallons of gin, and 3,911 proof gallons of unclassified spirits.

⁵ Includes imported unrectified distilled spirits used in bottling as follows: 28,972 proof gallons of whisky, 9,803 proof gallons of brandy, and 27,409 proof gallons of rum.

⁶ Represents 861,388 wine gallons of blends of whisky 4 years old or older, 730,623 wine gallons of other blended whisky, 122,162,056 wine gallons of spirit whisky, and 2,567 wine gallons of other whisky.

TABLE 83.—Summary: Distilled spirits (rectified and unrectified) bottled for consumption, fiscal years 1941 to 1949, inclusive

| Fiscal year ended June 30 | [Wine gallons] | | | | | | | |
|---------------------------|----------------|-----------|------------|------------|-----------------------|---------|---------------|-------------|
| | 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 | 151,372 | 140,501,650 |
| 1942 | 136,038,633 | 2,340,379 | 1,813,449 | 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 | 5,994,371 | 45,265 | 255,642 | 155,302,736 |
| 1944 | 96,430,899 | 4,538,048 | 12,994,466 | 7,461,770 | 5,949,531 | 35,918 | 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 | 951,314 | 19,912,035 | 13,985,185 | 132,697 | 1,176,418 | 203,566,700 |
| 1947 | 166,215,217 | 2,855,859 | 688,860 | 18,645,945 | 6,702,964 | 114,614 | 324,906 | 195,531,435 |
| 1948 | 149,232,495 | 1,242,383 | 400,298 | 11,409,038 | 3,380,369 | 77,901 | 146,199 | 165,888,683 |
| 1949 | 142,633,709 | 1,888,404 | 389,038 | 11,355,715 | 4,315,258 | 62,342 | 286,778 | 160,931,244 |

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, removals, and stocks of specially denatured rum at distillery denaturing bonded warehouses, by months, fiscal year 1949¹

| Month | Rum used for denaturation | Specially denatured rum | | |
|-----------|---------------------------|-------------------------|-----------|---------------------|
| | | Production | Removals | Stocks end of month |
| July | 140,943 | 94,899 | 89,011 | 47,181 |
| August | 161,141 | 108,499 | 110,674 | 44,571 |
| September | 171,398 | 115,406 | 114,011 | 45,115 |
| October | 160,105 | 107,801 | 108,858 | 43,386 |
| November | 145,266 | 97,810 | 96,211 | 44,462 |
| December | 123,752 | 83,324 | 94,837 | 32,377 |
| January | 137,407 | 92,518 | 72,939 | 51,484 |
| February | 132,327 | 89,098 | 99,816 | 40,189 |
| March | 148,326 | 99,735 | 94,721 | 44,737 |
| April | 148,348 | 99,885 | 104,238 | 39,752 |
| May | 136,728 | 92,061 | 87,111 | 44,092 |
| June | 107,245 | 72,210 | 74,217 | 41,783 |
| Total | 1,712,786 | 1,153,246 | 1,146,644 | 41,783 |

¹ Formula 4 is used in all denaturation of rum.

TABLE 85.—Summary: Rum used for denaturation, and production, removals, and stocks on hand June 30, of specially denatured rum at distillery denaturing bonded warehouses, by States, fiscal year 1949¹

| State | Rum used for denaturation | Specially denatured rum | | | | Number of distillery denaturing bonded warehouses operated ² |
|---------------|---------------------------|-------------------------|-----------|--------|----------------|---|
| | | Production | Removals | Losses | Stocks June 30 | |
| Kentucky | 977,390 | 658,077 | 659,746 | 3,247 | 16,291 | 1 |
| Massachusetts | 735,396 | 495,169 | 486,898 | 3,330 | 25,492 | 1 |
| Total | 1,712,786 | 1,153,246 | 1,146,644 | 5,577 | 41,783 | 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 1949

[Wine gallons]

| State | Received | Used in manufacturing | Stocks June 30 | Number of manufacturers operating ¹ |
|---------------------|-----------|-----------------------|----------------|--|
| Florida..... | 5,544 | 5,444 | 266 | 3 |
| Illinois..... | ..... | 1 | 16 | 1 |
| Kentucky..... | 132,870 | 130,665 | 5,094 | 8 |
| Michigan..... | 2,918 | 2,725 | 393 | 1 |
| Missouri..... | 46,900 | 44,963 | 7,165 | 3 |
| New Jersey..... | 542 | 526 | 35 | 2 |
| New York..... | 5,613 | 5,671 | 294 | 8 |
| North Carolina..... | 472,277 | 477,206 | 31,878 | 5 |
| Ohio..... | 82,768 | 84,854 | 1,267 | 4 |
| Pennsylvania..... | 29,506 | 28,212 | 1,763 | 8 |
| Tennessee..... | 200 | 203 | 56 | 2 |
| Virginia..... | 368,054 | 368,754 | 23,335 | 10 |
| West Virginia..... | 2,400 | 2,311 | 194 | 1 |
| Total..... | 1,149,592 | 1,151,535 | 71,756 | 56 |

¹ Represents number operating 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 1949

[Pounds]

| Month | Grain and grain products | | | | | | |
|----------------|--------------------------|-------------|-------------|-----------|-----------|---------------|---------------|
| | Malt | Corn | Rice | Wheat | Barley | Sorghum grain | Total |
| July..... | 275,174,532 | 75,974,997 | 30,431,929 | 247,700 | 806,042 | 2,017,533 | 384,652,733 |
| August..... | 265,632,457 | 76,146,307 | 29,280,082 | 571,500 | 650,623 | 1,577,701 | 373,858,670 |
| September..... | 242,960,784 | 71,076,185 | 26,432,585 | 528,900 | 543,320 | 1,114,013 | 342,650,787 |
| October..... | 204,490,330 | 58,789,776 | 24,368,506 | 443,900 | 519,819 | 1,056,043 | 289,648,374 |
| November..... | 159,730,737 | 53,831,200 | 22,249,352 | 519,000 | 488,714 | 810,077 | 267,629,090 |
| December..... | 208,642,645 | 63,642,065 | 22,660,252 | 661,000 | 461,000 | 460,873 | 296,527,836 |
| January..... | 186,940,727 | 55,678,988 | 21,261,229 | 519,900 | 349,470 | 215,555 | 264,965,869 |
| February..... | 176,645,453 | 54,234,650 | 19,072,650 | 497,300 | 420,060 | 137,030 | 250,007,143 |
| March..... | 237,163,009 | 74,036,184 | 25,146,035 | 674,900 | 518,811 | 133,048 | 337,671,987 |
| April..... | 224,406,342 | 68,585,586 | 24,226,700 | 530,300 | 550,315 | 165,186 | 318,464,429 |
| May..... | 254,264,556 | 77,186,738 | 26,815,701 | 810,900 | 571,763 | 172,764 | 361,822,422 |
| June..... | 284,242,381 | 88,950,812 | 28,016,550 | 927,160 | 584,458 | 139,872 | 402,861,233 |
| Total..... | 2,751,293,964 | 818,113,488 | 299,961,581 | 6,927,460 | 6,464,395 | 7,999,695 | 3,890,760,573 |

| Month | Soy beans and soy bean products | Sugar and sirups | Hops and hop extracts | Cassava and cassava products | Potatoes and potato products |
|----------------|---------------------------------|------------------|-----------------------|------------------------------|------------------------------|
| July..... | 398,462 | 18,826,592 | 4,016,504 | 3,960,801 | 195,500 |
| August..... | 375,060 | 17,970,388 | 3,888,524 | 3,388,399 | 158,400 |
| September..... | 347,032 | 16,341,214 | 3,540,989 | 3,198,192 | 65,140 |
| October..... | 321,548 | 13,667,585 | 2,976,500 | 2,389,218 | 30,000 |
| November..... | 260,116 | 12,759,334 | 2,732,008 | 1,811,225 | 29,200 |
| December..... | 298,025 | 13,410,574 | 3,027,522 | 1,371,222 | 31,600 |
| January..... | 241,896 | 12,130,417 | 2,703,307 | 334,785 | 25,600 |
| February..... | 221,171 | 11,258,413 | 2,527,546 | 103,220 | 19,600 |
| March..... | 305,910 | 14,601,022 | 3,361,345 | 113,210 | 34,000 |
| April..... | 348,390 | 14,260,533 | 3,185,949 | 141,505 | 36,400 |
| May..... | 361,960 | 16,749,177 | 3,623,062 | 101,053 | 41,600 |
| June..... | 441,420 | 18,655,733 | 4,016,365 | 57,900 | 43,900 |
| Total..... | 3,920,970 | 180,631,082 | 139,629,621 | 16,920,730 | 715,040 |

¹ Represents 39,543,133 pounds of hops and 86,488 pounds of hop extracts.

TABLE 88.—Materials: Used in production of fermented malt liquors and cereal beverages, by kinds and by States, fiscal year 1949

[Pounds]

| State | Grain and grain products | | | | | | |
|---------------------------|--------------------------|-------------|-------------|-----------|-----------|---------------|---------------|
| | Malt | Corn | Rice | Wheat | Barley | Sorghum grain | Total |
| Arizona..... | 5,018,810 | 962,700 | ..... | ..... | 212,000 | ..... | 6,193,510 |
| California..... | 141,826,520 | 44,205,020 | 13,925,730 | 4,500 | ..... | 10,000 | 199,971,770 |
| Colorado..... | 20,281,814 | 1,898,000 | 7,449,450 | ..... | ..... | ..... | 29,629,264 |
| Connecticut..... | 5,753,960 | 1,426,100 | ..... | 155,700 | 68,000 | ..... | 7,403,780 |
| Delaware..... | 5,064,346 | 1,538,200 | ..... | 7,600 | ..... | ..... | 6,630,146 |
| District of Columbia..... | 2,912,625 | 1,621,600 | ..... | ..... | ..... | ..... | 4,534,225 |
| Florida..... | 11,454,718 | 3,804,935 | 404,600 | ..... | 393,200 | 451,700 | 16,509,153 |
| Georgia..... | 1,840,300 | 905,500 | ..... | ..... | ..... | ..... | 2,745,800 |
| Hawaii..... | 4,265,066 | 1,090,250 | 660,011 | ..... | ..... | ..... | 6,015,327 |
| Idaho..... | 2,340,640 | 899,550 | ..... | ..... | ..... | ..... | 3,150,190 |
| Illinois..... | 153,861,873 | 78,012,423 | 3,477,607 | 40,700 | ..... | 895,882 | 236,268,485 |
| Indiana..... | 91,021,371 | 37,516,720 | 780,500 | 18,400 | 111,000 | ..... | 129,447,991 |
| Iowa..... | 3,645,571 | 994,385 | ..... | ..... | ..... | ..... | 4,639,956 |
| Kentucky..... | 59,362,231 | 18,497,270 | 8,035,500 | ..... | ..... | ..... | 85,895,001 |
| Louisiana..... | 55,780,514 | 10,534,200 | 10,868,900 | ..... | 83,500 | ..... | 77,265,114 |
| Maryland..... | 68,519,768 | 19,633,340 | 9,200 | 102,600 | 97,000 | ..... | 88,361,908 |
| Massachusetts..... | 56,361,866 | 5,217,200 | 4,354,800 | 49,100 | ..... | 921,200 | 66,004,166 |
| Michigan..... | 141,214,421 | 53,114,005 | 15,503,820 | 159,800 | ..... | ..... | 209,832,346 |
| Minnesota..... | 89,576,467 | 28,735,988 | 7,484,500 | ..... | ..... | ..... | 125,856,755 |
| Missouri..... | 236,590,837 | 22,824,521 | 90,999,785 | ..... | ..... | ..... | 350,415,143 |
| Montana..... | 6,698,175 | 1,790,175 | ..... | ..... | 86,800 | 54,000 | 8,628,425 |
| Nebraska..... | 29,817,742 | 4,526,714 | 7,501,137 | ..... | 136,080 | ..... | 41,981,673 |
| Nevada..... | 1,045,000 | 356,050 | ..... | ..... | ..... | ..... | 1,401,050 |
| New Hampshire..... | 938,400 | 187,800 | ..... | ..... | ..... | ..... | 1,126,080 |
| New Jersey..... | 289,922,079 | 80,289,898 | 740,359 | 28,600 | ..... | ..... | 320,980,936 |
| Louisiana..... | 320,032,225 | 107,498,584 | 17,414,700 | 3,690,060 | 1,429,400 | ..... | 450,064,969 |
| North Carolina..... | 1,883,025 | 921,900 | ..... | ..... | ..... | ..... | 2,804,925 |
| Ohio..... | 165,559,652 | 48,048,540 | 19,369,423 | 352,000 | 463,525 | 186,913 | 233,960,053 |
| Oklahoma..... | 1,732,037 | 629,485 | ..... | ..... | ..... | ..... | 2,361,522 |
| Oregon..... | 13,062,995 | 2,857,700 | 2,132,900 | ..... | ..... | 79,760 | 18,133,345 |
| Pennsylvania..... | 301,901,308 | 77,471,545 | 9,646,522 | 2,252,600 | 2,947,700 | 2,756,900 | 396,976,575 |
| Rhode Island..... | 27,041,546 | 9,649,990 | ..... | 65,700 | 76,640 | ..... | 36,733,775 |
| Tennessee..... | 7,400,200 | 339,300 | 2,276,700 | ..... | ..... | 2,382,350 | 10,016,200 |
| Texas..... | 48,898,767 | 11,452,665 | 3,257,920 | ..... | ..... | ..... | 65,961,702 |
| Utah..... | 6,095,210 | 1,951,750 | 700,400 | ..... | ..... | ..... | 7,747,360 |
| Virginia..... | 5,154,330 | 1,883,900 | ..... | ..... | ..... | ..... | 7,038,230 |
| Washington..... | 53,095,611 | 19,371,135 | 4,130,202 | ..... | ..... | 177,500 | 76,774,448 |
| West Virginia..... | 1,924,200 | 621,800 | ..... | ..... | ..... | ..... | 2,546,000 |
| Wisconsin..... | 360,429,635 | 116,353,955 | 67,983,355 | ..... | 443,150 | ..... | 545,210,295 |
| Wyoming..... | 1,969,880 | 278,300 | 224,800 | ..... | ..... | ..... | 2,472,980 |
| Total..... | 2,751,293,964 | 818,113,488 | 299,961,581 | 6,927,460 | 6,464,395 | 7,999,695 | 3,890,760,573 |

TABLE 88.—Materials: Used in production of fermented malt liquors and cereal beverages, by kinds and by States, fiscal year 1949—Continued

| State | [Pounds] | | | | |
|---------------------------|--------------------------------|------------------|-----------------------|------------------------------|------------------------------|
| | Soybeans and soy-bean products | Sugar and sirups | Hops and hop extracts | Cassava and cassava products | Potatoes and potato products |
| Arizona..... | 78,960 | 661,320 | 53,931 | 22,400 | |
| California..... | 313,586 | 3,241,520 | 2,093,637 | 2,314,689 | |
| Colorado..... | | 4,880 | 262,489 | | |
| Connecticut..... | 49,928 | 1,314,871 | 73,203 | | |
| Delaware..... | 4,975 | 50,414 | 62,470 | | |
| District of Columbia..... | | 24,200 | 46,400 | | |
| Florida..... | 40,379 | 1,674,461 | 185,341 | 87,458 | |
| Georgia..... | | 342,650 | 21,037 | | |
| Hawaii..... | 43,945 | 928,696 | 58,678 | | |
| Idaho..... | 15,660 | | 27,832 | | |
| Illinois..... | 318,409 | 4,546,187 | 2,277,621 | 3,310,322 | |
| Indiana..... | 15,775 | 3,682,782 | 1,224,950 | 753,964 | |
| Iowa..... | 6,205 | 318,107 | 52,055 | | |
| Kentucky..... | 211,350 | 885,500 | 802,127 | | |
| Louisiana..... | 117,910 | 4,680,929 | 733,779 | | |
| Maryland..... | | 4,379,828 | 898,792 | | |
| Massachusetts..... | 247,800 | 15,645,309 | 886,011 | | |
| Michigan..... | 7,885 | 4,606,551 | 2,013,567 | 1,923,050 | |
| Minnesota..... | 55,361 | 7,470,368 | 1,237,971 | | |
| Missouri..... | 11,543 | 4,833,429 | 3,811,966 | | |
| Montana..... | 10,873 | 514,509 | 88,329 | | |
| Nebraska..... | 713 | 1,306,594 | 429,437 | | |
| Nevada..... | 531 | | 16,332 | | |
| New Hampshire..... | | 330,800 | 20,700 | | |
| New Jersey..... | 113,415 | 19,364,003 | 3,350,031 | 1,178,550 | |
| New York..... | 232,925 | 24,273,707 | 4,827,697 | 132,416 | 715,040 |
| North Carolina..... | | 376,330 | 27,338 | | |
| Ohio..... | 185,299 | 8,309,113 | 2,260,413 | 512,252 | |
| Oklahoma..... | | 2,717 | 24,771 | | |
| Oregon..... | 23,653 | 184,647 | 162,091 | | |
| Pennsylvania..... | 107,394 | 48,180,383 | 4,480,393 | 1,561,429 | |
| Rhode Island..... | 177,300 | 4,182,092 | 467,109 | | |
| Tennessee..... | 71,820 | 887,505 | 96,155 | | |
| Texas..... | 15,265 | 962,059 | 561,930 | | |
| Utah..... | | 78,009 | 78,009 | | |
| Virginia..... | 6,170 | 440,156 | 71,639 | | |
| Washington..... | 67,584 | 2,180,878 | 704,325 | | |
| West Virginia..... | 3,960 | 335,675 | 29,150 | | |
| Wisconsin..... | 1,343,507 | 9,079,372 | 5,057,348 | 5,124,220 | |
| Wyoming..... | 22,900 | 428,660 | 32,297 | | |
| Total..... | 3,920,970 | 180,631,082 | 139,629,621 | 16,920,730 | 715,040 |

¹ See footnote 1, table 87.

TABLE 89.—Summary: Production, withdrawals, losses, and stocks of fermented malt liquors, by months, fiscal year 1949 [Barrels of 31 gallons]

| Month | Production | Tax-paid withdrawals ¹ | | | Tax-free withdrawals | | | Total | Total with-drawals | Losses | Stocks end of month |
|----------------|------------|-----------------------------------|---------------------|---------|----------------------|----------------------|------------|------------|--------------------|-----------|---------------------|
| | | By pipe line for bottling | In barrels and kegs | Total | Consumed on premises | For cereal beverages | For export | | | | |
| July..... | 8,997,615 | 2,711,864 | 8,910,744 | 22,486 | 7,908 | 60,650 | 91,044 | 9,001,788 | 275,841 | 9,604,923 | |
| August..... | 8,682,218 | 2,652,860 | 8,396,955 | 21,717 | 5,256 | 60,769 | 87,742 | 8,483,797 | 279,744 | 9,510,861 | |
| September..... | 7,947,193 | 2,358,910 | 8,054,316 | 20,079 | 5,690 | 61,897 | 87,742 | 8,141,782 | 256,275 | 9,058,751 | |
| October..... | 6,693,005 | 1,961,577 | 8,396,198 | 18,057 | 2,483 | 96,014 | 110,554 | 8,476,752 | 211,159 | 9,063,798 | |
| November..... | 6,173,851 | 2,067,069 | 6,665,890 | 16,778 | 1,433 | 66,960 | 85,191 | 6,751,781 | 207,289 | 8,277,572 | |
| December..... | 6,806,903 | 1,964,920 | 6,567,824 | 17,725 | 1,675 | 61,465 | 79,865 | 6,647,860 | 217,366 | 8,212,430 | |
| January..... | 6,049,775 | 1,686,965 | 5,595,514 | 16,263 | 1,333 | 41,057 | 58,653 | 5,654,167 | 194,300 | 8,410,369 | |
| February..... | 5,721,148 | 1,774,349 | 5,475,171 | 15,671 | 2,500 | 52,854 | 71,025 | 5,548,361 | 186,083 | 8,399,146 | |
| March..... | 7,781,548 | 2,124,809 | 7,084,374 | 17,968 | 4,309 | 61,710 | 83,987 | 7,168,361 | 241,317 | 8,707,696 | |
| April..... | 8,330,848 | 1,913,944 | 6,506,943 | 16,217 | 2,468 | 48,718 | 67,403 | 6,574,551 | 233,925 | 9,247,872 | |
| May..... | 8,258,051 | 2,295,402 | 7,556,783 | 17,611 | 6,419 | 64,129 | 87,159 | 7,643,942 | 277,066 | 9,645,870 | |
| June..... | | 2,488,519 | 8,628,551 | 20,009 | 11,993 | 61,484 | 93,486 | 8,722,037 | 303,460 | 9,878,721 | |
| Total..... | 86,735,647 | 59,967,880 | 85,909,063 | 220,581 | 51,467 | 731,627 | 1,003,875 | 86,812,643 | 2,888,145 | 9,878,721 | |

¹ Tax rate, \$8 per barrel.

TABLE 90.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, by States, fiscal year 1949
[Barrels of 31 gallons]

| State | Production | Tax-paid withdrawals ¹ | | Total | Consumed on premises | Tax-free withdrawals | For export | Total | Total withdrawals | Losses | Stocks June 30 | Number of breweries operated ² |
|----------------------|------------|-----------------------------------|---------------------|------------|----------------------|----------------------|------------|---------|-------------------|-----------|----------------|---|
| | | By pipe line for bottling | In barrels and kegs | | | | | | | | | |
| Arizona | 164,217 | 121,175 | 30,133 | 151,308 | 229 | 137 | 17,871 | 229 | 151,537 | 4,517 | 18,000 | 1 |
| California | 4,455,579 | 3,771,513 | 376,013 | 4,147,526 | 5,967 | 15,313 | 33,321 | 94,303 | 4,241,831 | 158,014 | 459,889 | 24 |
| Colorado | 709,730 | 354,995 | 328,848 | 683,843 | 1,179 | 111,650 | 408 | 2,498 | 685,022 | 11,203 | 88,304 | 5 |
| Connecticut | 182,373 | 61,275 | 109,043 | 170,318 | 864 | 1,051 | 2,071 | 2,498 | 172,811 | 2,068 | 18,371 | 2 |
| Delaware | 145,978 | 107,443 | 35,217 | 142,660 | 471 | 200 | 89 | 2,059 | 143,131 | 3,525 | 11,017 | 2 |
| District of Columbia | 96,028 | 94,728 | 13,189 | 107,917 | 855 | 224 | 13 | 974 | 108,186 | 11,012 | 46,852 | 6 |
| Florida | 382,263 | 317,890 | 61,477 | 379,377 | 324 | 128,278 | 61 | 324 | 380,345 | 7,922 | 7,022 | 6 |
| Georgia | 64,552 | 49,200 | 8,054 | 57,254 | 124 | 18,848 | 61 | 124 | 67,081 | 2,719 | 13,165 | 5 |
| Hawaii | 130,522 | 120,224 | 8,054 | 128,278 | 61 | 17,871 | 13 | 61 | 128,415 | 1,977 | 9,705 | 4 |
| Idaho | 68,796 | 46,812 | 10,848 | 57,660 | 61 | 15,313 | 61 | 61 | 66,721 | 1,977 | 9,705 | 4 |
| Illinois | 5,200,700 | 3,929,479 | 1,282,957 | 5,212,436 | 15,313 | 137 | 17,871 | 33,321 | 5,245,757 | 171,362 | 551,289 | 33 |
| Indiana | 2,914,031 | 2,451,098 | 414,302 | 2,865,400 | 6,462 | 408 | 4,135 | 6,462 | 2,871,862 | 77,011 | 320,588 | 12 |
| Iowa | 112,700 | 46,341 | 65,309 | 111,650 | 408 | 111,650 | 408 | 408 | 112,108 | 3,893 | 10,724 | 3 |
| Kentucky | 2,030,140 | 1,625,032 | 278,212 | 1,896,244 | 4,135 | 4,135 | 2,071 | 4,135 | 1,900,370 | 61,905 | 208,404 | 6 |
| Louisiana | 1,856,813 | 1,690,572 | 94,218 | 1,784,790 | 4,849 | 4,849 | 2,071 | 6,920 | 1,791,710 | 63,964 | 145,011 | 6 |
| Maryland | 2,006,048 | 1,506,517 | 491,388 | 1,997,905 | 4,789 | 10,904 | 1,342 | 13,489 | 1,999,904 | 44,353 | 205,019 | 7 |
| Massachusetts | 1,788,708 | 727,329 | 910,329 | 1,637,658 | 10,904 | 1,180 | 1,342 | 12,245 | 1,649,904 | 86,908 | 177,977 | 14 |
| Michigan | 4,792,571 | 3,553,368 | 1,123,432 | 4,676,800 | 7,963 | 1,180 | 4,101 | 10,067 | 4,686,867 | 105,004 | 402,960 | 22 |
| Minnesota | 3,147,241 | 1,815,484 | 1,078,105 | 2,893,589 | 7,087 | 20,131 | 4,101 | 31,319 | 2,924,908 | 110,701 | 470,182 | 18 |
| Missouri | 7,785,538 | 5,032,451 | 1,649,997 | 6,682,448 | 27,929 | 8 | 25,535 | 53,472 | 7,735,890 | 273,301 | 1,126,349 | 11 |
| Montana | 195,259 | 115,096 | 78,703 | 194,800 | 697 | 194,800 | 697 | 697 | 195,497 | 5,073 | 82,883 | 8 |
| Nebraska | 990,749 | 700,945 | 160,247 | 861,192 | 1,520 | 1,520 | 1,520 | 1,520 | 862,712 | 20,579 | 87,801 | 4 |
| Nevada | 31,161 | 17,092 | 10,624 | 28,216 | 80 | 80 | 80 | 80 | 28,296 | 1,134 | 5,083 | 1 |
| New Hampshire | 7,295,419 | 13,565 | 13,034 | 26,599 | 147 | 147 | 147 | 147 | 26,746 | 1,461 | 2,534 | 1 |
| New Jersey | 10,530,959 | 3,855,998 | 3,217,648 | 7,073,646 | 8,012 | 8,012 | 79,328 | 87,810 | 7,161,456 | 241,850 | 886,317 | 13 |
| New York | 69,742 | 5,257,334 | 5,042,772 | 10,290,106 | 29,959 | 13,769 | 117,888 | 161,610 | 10,441,722 | 300,120 | 1,200,987 | 40 |
| North Carolina | 69,742 | 49,659 | 12,878 | 62,537 | 246 | 246 | 246 | 246 | 62,783 | 2,828 | 7,943 | 40 |
| Ohio | 5,243,888 | 3,638,728 | 1,492,020 | 5,130,748 | 16,237 | 2,003 | 8,719 | 26,955 | 5,157,707 | 108,394 | 626,123 | 39 |
| Oklahoma | 56,103 | 52,147 | 4,673 | 56,820 | 566 | 566 | 566 | 566 | 56,820 | 1,218 | 7,371 | 1 |
| Oregon | 401,365 | 195,727 | 191,405 | 387,132 | 566 | 566 | 1,776 | 2,342 | 389,474 | 5,532 | 50,003 | 2 |
| Pennsylvania | 9,572,875 | 5,461,882 | 9,280,026 | 14,761,912 | 29,446 | 13,765 | 13,765 | 43,233 | 9,323,259 | 212,552 | 873,882 | 60 |
| Rhode Island | 830,047 | 373,701 | 404,389 | 778,087 | 2,715 | 2,715 | 3,881 | 7,595 | 785,683 | 37,307 | 97,298 | 2 |
| Tennessee | 230,523 | 214,155 | 7,301 | 221,456 | 1,852 | 1,852 | 1,852 | 1,852 | 222,638 | 9,940 | 25,001 | 2 |
| Texas | 1,000,052 | 1,434,469 | 92,310 | 1,516,783 | 4,076 | 4,076 | 1,582 | 4,076 | 1,520,861 | 55,588 | 186,145 | 7 |
| Utah | 178,583 | 92,528 | 72,387 | 164,915 | 480 | 480 | 1,582 | 480 | 166,395 | 8,026 | 32,240 | 2 |
| Virginia | 130,452 | 133,805 | 16,827 | 150,632 | 547 | 547 | 4,032 | 4,032 | 154,664 | 4,029 | 215,052 | 4 |
| Washington | 69,245 | 1,102,391 | 577,032 | 1,679,423 | 1,821 | 1,821 | 380 | 380 | 1,683,476 | 45,192 | 215,052 | 11 |
| West Virginia | 12,192,295 | 9,083,513 | 2,283,472 | 11,367,025 | 21,146 | 12,748 | 345,880 | 379,774 | 11,746,799 | 378,121 | 1,324,604 | 53 |
| Wisconsin | 35,490 | 46,331 | 16,114 | 62,445 | 326 | 326 | 326 | 326 | 62,771 | 11,221 | 12,566 | 3 |
| Wyoming | 89,735,647 | 59,967,880 | 25,841,388 | 85,809,268 | 229,281 | 51,467 | 731,527 | 783,027 | 86,540,795 | 2,883,145 | 9,878,721 | 440 |
| Total | 89,735,647 | 59,967,880 | 25,841,388 | 85,809,268 | 229,281 | 51,467 | 731,527 | 783,027 | 86,540,795 | 2,883,145 | 9,878,721 | 440 |

¹ Represents number operated during any part of the year.

TABLE 91.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, fiscal years 1934 to 1949, inclusive
[Barrels of 31 gallons]

| Fiscal year ended June 30 | Production | Withdrawals | | | Tax-free | Grand total | Losses | Stocks June 30 | Number of breweries operated |
|---------------------------|------------|---------------------------|---------------------|------------|-----------|-------------|-----------|----------------|------------------------------|
| | | Tax-paid | | Total | | | | | |
| | | By pipe line for bottling | In barrels and kegs | | | | | | |
| 1934 | 37,678,313 | 8,011,588 | 24,254,451 | 32,266,039 | 450,503 | 32,716,542 | 1,304,262 | 6,908,581 | 714 |
| 1935 | 45,228,005 | 10,954,702 | 31,274,069 | 42,228,831 | 553,547 | 42,782,378 | 1,587,255 | 7,706,433 | 750 |
| 1936 | 51,812,062 | 16,328,542 | 32,431,208 | 48,759,840 | 555,043 | 49,315,483 | 1,603,530 | 8,650,482 | 732 |
| 1937 | 58,748,087 | 22,929,824 | 32,462,139 | 55,391,960 | 532,304 | 55,924,264 | 1,895,607 | 9,591,466 | 720 |
| 1938 | 56,340,163 | 24,266,003 | 29,669,055 | 53,926,018 | 460,813 | 54,386,831 | 1,891,617 | 9,600,903 | 696 |
| 1939 | 53,870,553 | 24,720,985 | 27,069,859 | 51,810,874 | 416,266 | 52,227,140 | 1,877,024 | 9,447,169 | 633 |
| 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 | 27,840,107 | 24,969,014 | 52,799,181 | 479,034 | 53,278,215 | 1,922,057 | 9,037,708 | 574 |
| 1942 | 63,716,097 | 35,256,910 | 25,599,309 | 60,856,219 | 798,873 | 61,655,092 | 2,173,238 | 8,335,242 | 530 |
| 1943 | 71,018,257 | 41,112,864 | 27,523,570 | 68,636,434 | 682,268 | 69,318,702 | 2,362,051 | 8,285,508 | 491 |
| 1944 | 81,725,820 | 47,232,871 | 29,736,803 | 76,969,764 | 1,612,024 | 78,581,788 | 2,572,252 | 8,862,356 | 469 |
| 1945 | 86,694,080 | 50,404,576 | 29,186,022 | 79,590,598 | 3,976,091 | 83,566,689 | 2,655,624 | 9,261,900 | 468 |
| 1946 | 84,977,730 | 53,380,008 | 27,997,733 | 81,286,821 | 2,278,437 | 83,565,258 | 2,644,509 | 8,035,303 | 471 |
| 1947 | 87,856,902 | 54,875,027 | 27,754,414 | 82,629,441 | 1,015,998 | 83,645,439 | 2,665,884 | 9,664,515 | 465 |
| 1948 | 91,291,219 | 59,540,635 | 27,452,160 | 86,992,795 | 1,014,712 | 88,007,507 | 2,877,858 | 9,888,149 | 466 |
| 1949 | 89,735,647 | 59,967,880 | 25,841,388 | 85,809,268 | 1,003,575 | 86,812,843 | 2,883,145 | 9,878,721 | 440 |

TABLE 92.—Summary: Production, withdrawals, and stocks of cereal beverages,¹ by months, fiscal year 1949
[Barrels of 31 gallons]

| Month | Production | Withdrawals | Stocks end of month |
|-----------|------------|-------------|---------------------|
| July | 7,971 | 8,680 | 3,456 |
| August | 4,927 | 4,614 | 3,678 |
| September | 5,165 | 5,447 | 3,259 |
| October | 2,730 | 2,761 | 3,185 |
| November | 1,802 | 2,283 | 2,670 |
| December | 813 | 1,162 | 2,248 |
| January | 1,403 | 1,870 | 2,488 |
| February | 2,746 | 1,616 | 3,012 |
| March | 4,318 | 4,128 | 2,797 |
| April | 2,565 | 3,833 | 1,567 |
| May | 4,983 | 3,897 | 2,506 |
| June | 9,496 | 5,218 | 4,014 |
| Total | 48,939 | 46,509 | 4,614 |

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 1949
[Barrels of 31 gallons]

| State | Production | Withdrawals | Stocks June 30 | Number of breweries at which cereal beverage transactions occurred ² |
|---------------|------------|-------------|----------------|---|
| Connecticut | 5,822 | 5,574 | 232 | 1 |
| Illinois | 1,297 | 1,285 | — | 1 |
| Massachusetts | 493 | 462 | — | 1 |
| Michigan | 1,190 | 1,784 | 3,050 | 1 |
| Minnesota | 15,320 | 14,143 | — | 1 |
| Missouri | 8 | — | — | 1 |
| New Jersey | 440 | 419 | — | 1 |
| New York | 12,610 | 11,860 | 1,058 | 2 |
| Ohio | 2,003 | — | — | 1 |
| Wisconsin | 9,756 | 9,982 | 274 | 2 |
| Total | 48,939 | 46,509 | 4,614 | 13 |

¹ See footnote 1, table 92.

² Represents number operated during any part of the year.

X. WINES

[Produced by bonded wineries]

TABLE 94.—Materials: ¹ Used in production of still wines, by kinds and by months, fiscal year 1949

| Month | A. Fruit (pounds) | | | | | | | | | Total |
|-----------|-------------------|-----------|-----------|-----------|-----------|---------|----------|---------|---------|---------------|
| | Grapes | Raisins | Berries | Peaches | Apples | Figs | Apricots | Plums | Other | |
| July | 5,402,657 | 163,416 | 641,227 | 999,097 | 338,303 | | 401,106 | 513,845 | 135,737 | 8,595,398 |
| August | 31,077,330 | 96,320 | 238,091 | 513,945 | 25,889 | | | | 41,509 | 31,991,094 |
| September | 511,685,726 | 33,150 | 362,937 | 28,000 | 602,232 | | 30,000 | | 15,000 | 512,757,045 |
| October | 1,401,781,804 | 251,048 | 440,386 | 26,437 | | | | | 37,443 | 1,402,537,118 |
| November | 726,470,433 | 98,644 | 390,199 | 80,000 | 99,715 | | | | | 727,138,991 |
| December | 28,614,585 | 5,800 | 706,576 | | 159,650 | 653,420 | 35,000 | | 30,747 | 30,205,778 |
| January | 1,478,875 | 224,610 | 701,413 | 95,658 | | 332,780 | | | 51,193 | 2,884,529 |
| February | 721,457 | 126,800 | 577,974 | 91,500 | | | | | 50,132 | 1,567,863 |
| March | 624,475 | 165,050 | 674,477 | 198,925 | 103,500 | | 22,000 | | 81,387 | 1,864,814 |
| April | 273,250 | 8,500 | 749,300 | 106,358 | | | | | 10,660 | 1,148,068 |
| May | 347,447 | 130,777 | 512,077 | | | | 8,000 | | 77,969 | 1,076,270 |
| June | 929,723 | 151,910 | 1,235,153 | | | | 30,000 | | 72,500 | 2,419,286 |
| Total | 2,709,407,762 | 1,456,025 | 7,227,810 | 2,134,920 | 1,329,289 | 986,200 | 626,106 | 513,845 | 604,277 | 2,724,186,234 |

| Month | B. Juice and concentrate (gallons) | | | | | | Total |
|-----------|------------------------------------|--------|---------|--------|--------|--------|-----------|
| | Grape | Raisin | Apple | Orange | Berry | Other | |
| July | 152,806 | 80,563 | 10,625 | 15,000 | 1,444 | 3,882 | 264,320 |
| August | 66,910 | | 7,182 | 23,000 | 2,694 | 1,364 | 101,150 |
| September | 506,730 | | 182,924 | | 3,500 | | 693,154 |
| October | 881,926 | | 162,195 | | 1,000 | | 1,045,121 |
| November | 4,923,626 | | 40,935 | | | 712 | 4,965,273 |
| December | 282,099 | 16,309 | 4,777 | | 500 | 8,709 | 292,394 |
| January | 228,588 | | 7,197 | | | 1,345 | 235,130 |
| February | 298,427 | | 110 | | 375 | 4,332 | 301,244 |
| March | 335,886 | | 11,362 | | 10,942 | 6,040 | 364,230 |
| April | 262,541 | | 580 | | 1,900 | 2,973 | 267,994 |
| May | 202,398 | | 12,184 | | 30 | | 214,612 |
| June | 222,973 | | 12,628 | 282 | 1,204 | | 237,077 |
| Total | 8,340,910 | 96,872 | 452,599 | 38,282 | 23,679 | 29,357 | 8,981,699 |

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 5,760,428 pounds of blackberries, 682,208 pounds of loganberries, 409,941 pounds of elderberries, 298,610 pounds of boysenberries, 52,886 pounds of youngberries, 22,800 pounds of gooseberries, 570 pounds of dewberries, and 267 pounds of strawberries.

³ Represents 346,292 pounds of cherries, 75,928 pounds of oranges, 65,795 pounds of currants, 64,157 pounds of nectarines, 33,681 pounds of rhubarb, 17,460 pounds of honey, and 974 pounds of grapefruit.

⁴ Represents 14,511 gallons of blackberry juice, 8,524 gallons of elderberry juice, and 644 gallons of loganberry juice.

⁵ Represents 10,461 gallons of cherry juice, 9,850 gallons of peach juice, and 46 gallons of currant juice.

TABLE 95.—Materials: ¹ Used in production of still wines, by kinds and by States, fiscal year 1949

| Kind | Arkansas | California | New Jersey | New York | Ohio | Oregon | Washington | All other States ² | Total |
|--|----------|---------------|------------|------------|-----------|---------|------------|-------------------------------|---------------|
| A. Fruit (pounds): | | | | | | | | | |
| Grapes | 648,788 | 2,665,381,089 | 3,445,664 | 19,367,225 | 1,372,006 | 333,252 | 7,843,958 | 7,11,015,780 | 2,709,407,762 |
| Raisins | | 1,379,048 | 74,477 | 2,500 | | | | | 1,456,025 |
| Blackberries | 494 | 726,610 | 1,740,000 | 1,747,761 | 59,915 | 246,118 | 5,725 | 1,233,805 | 5,780,428 |
| Peaches | | 1,049,903 | | 359,487 | | | | 725,530 | 2,134,920 |
| Apples | 614,632 | 32,992 | | | | | 362,865 | 318,800 | 1,329,289 |
| Figs | | 986,200 | | | | | | | 986,200 |
| Loganberries | | 165,895 | | | 18,099 | 264,315 | 212,047 | 21,852 | 682,208 |
| Apricots | | 401,106 | 8,000 | 95,000 | | | | 22,000 | 526,106 |
| Plums | | 513,845 | | | | | | | 513,845 |
| Elderberries | | | | 163,444 | 750 | | 90,960 | 154,787 | 409,941 |
| Cherries | | | | 202,947 | | 4,989 | 91,980 | 46,376 | 346,292 |
| Boysenberries | | 298,610 | | | | | | | 298,610 |
| Oranges | | | | | | | | 75,928 | 75,928 |
| Currants | | 38,500 | | | | | 27,295 | | 65,795 |
| Nectarines | | 64,157 | | | | | | | 64,157 |
| Youngberries | | | | | | | | 51,186 | 51,186 |
| Rhubarb | 1,800 | | | | | | 33,681 | | 33,681 |
| Gooseberries | | | | | | | 22,800 | | 22,800 |
| Honey | | | | 17,460 | | | | | 17,460 |
| Grapefruit | | | | | | | | 974 | 974 |
| Dewberries | 570 | | | | | | | | 570 |
| Strawberries | 267 | | | | | | | | 267 |
| B. Juice and concentrate (gallons): | | | | | | | | | |
| Grape | 7,362 | 5,820,649 | 24,737 | 1,130,422 | 204,406 | | 43,356 | 7,110,978 | 8,340,910 |
| Raisin | | 96,872 | | | | | | | 96,872 |
| Apple | 18,000 | 41,709 | 10,035 | 15,046 | 16,520 | | | 351,289 | 452,599 |
| Orange | | 38,000 | | | | | | | 38,000 |
| Cherry | | | | 16,488 | 2,973 | | | | 19,461 |
| Blackberry | 225 | 7,542 | | 5,050 | | | | | 14,511 |
| Peach | | | 850 | | | | | 9,000 | 9,850 |
| Elderberry | | | | 8,524 | | | | | 8,524 |
| Loganberry | | | | | | | 644 | | 644 |
| Currant | | | | | | 46 | | | 46 |

¹ See footnote 1, table 94.

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

³ Includes 691,904 pounds used in Illinois, 1,101,379 pounds in Iowa, 290,226 pounds in Maryland, 6,252,537 pounds in Michigan, 252,231 pounds in Missouri, and 2,526,044 pounds in North Carolina.

⁴ Includes 908,178 pounds used in Hawaii.

⁵ Includes 629,234 pounds used in Georgia.

⁶ Includes 318,800 pounds used in Virginia.

⁷ Includes 729,227 gallons used in Illinois and 283,217 gallons in Michigan.

⁸ Includes 336,319 gallons used in Virginia.

TABLE 96.—Production: Still wines produced and treatment of wines after fermentation, by months, fiscal year 1949

[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..... | 563,990 | 6,211 | 563,990 | 1,492,595 | 2,056,585 | 489,871 | 519,174 | 234,901 | 272,253 | 4,079,146 |
| August..... | 762,941 | 84,070 | 769,152 | 2,619,235 | 3,288,387 | 736,426 | 850,698 | 537,571 | 616,172 | 4,546,446 |
| September..... | 15,440,913 | 345,607 | 15,524,983 | 32,008,399 | 47,633,382 | 1,638,677 | 1,833,580 | 10,232,079 | 12,246,466 | 6,025,560 |
| October..... | 64,829,714 | 286,124 | 64,975,221 | 133,682,710 | 198,657,931 | 5,529,089 | 6,308,287 | 41,452,887 | 49,230,780 | 13,960,625 |
| November..... | 47,923,974 | 65,652 | 48,210,098 | 97,666,367 | 145,876,466 | 3,347,290 | 7,012,012 | 33,264,109 | 39,033,771 | 15,793,598 |
| December..... | 5,347,678 | 172 | 5,347,850 | 13,475,937 | 18,889,267 | 1,287,745 | 3,700,852 | 8,394,962 | 9,475,834 | 16,011,136 |
| January..... | 886,556 | 1,429 | 886,728 | 1,059,521 | 1,946,249 | 1,111,962 | 1,420,244 | 1,079,443 | 1,219,587 | 8,906,815 |
| February..... | 831,661 | 15,000 | 833,090 | 490,815 | 1,323,906 | 1,644,558 | 1,211,468 | 463,516 | 523,709 | 9,873,252 |
| March..... | 805,506 | 820,606 | 1,626,112 | 1,801,998 | 2,622,504 | 1,644,558 | 1,845,396 | 1,034,647 | 1,177,440 | 8,011,871 |
| April..... | 613,568 | 26,825 | 640,393 | 405,324 | 1,045,717 | 1,048,921 | 1,162,403 | 786,992 | 890,469 | 7,167,046 |
| May..... | 646,959 | 11,164 | 658,123 | 928,908 | 1,587,031 | 870,483 | 963,755 | 412,232 | 472,365 | 5,979,209 |
| June..... | 556,645 | 27,479 | 584,124 | 513,310 | 1,097,434 | 1,052,504 | 1,194,828 | 972,458 | 1,113,338 | 7,263,244 |
| Total..... | 139,010,105 | 869,633 | 139,879,738 | 286,045,119 | 425,924,657 | 24,908,065 | 28,012,097 | 98,865,797 | * 116,283,184 | 107,517,948 |

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 14, table 98.) Is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 13, table 98.)³ In producing fortified wines, 34,580,370 proof gallons of brandy and spirits—fruit were used.

TABLE 97.—Production: Still wines produced and treatment of wines after fermentation, by States, fiscal year 1949

[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..... | | 576 | 576 | | 576 | | | | | |
| Arkansas..... | 140,235 | | 140,235 | | 140,235 | 196,815 | 223,179 | 132,746 | 151,839 | 4,257 |
| California..... | 128,196,297 | 761,499 | 128,959,796 | 285,541,772 | 414,501,568 | 13,259,943 | 15,382,146 | 96,042,931 | 113,153,021 | 96,359,785 |
| Colorado..... | 22,152 | | 22,152 | 15,478 | 37,630 | 46,713 | 50,439 | 9,356 | 10,759 | 60,676 |
| Connecticut..... | 82,194 | | 82,194 | 4,064 | 86,258 | 34,089 | 36,717 | 80,072 | 92,993 | |
| Florida..... | 6,491 | | 6,491 | | 6,491 | 8,435 | 8,786 | | | |
| Georgia..... | 358,936 | | 358,936 | | 358,936 | 318,617 | 341,369 | | | 30,538 |
| Hawaii..... | 1,317 | | 1,317 | | 1,317 | | | 19,538 | 21,929 | |
| Illinois..... | 846,772 | 15,361 | 862,133 | | 862,133 | 777,998 | 894,439 | | | 1,031,724 |
| Iowa..... | 35,674 | 2,543 | 38,217 | | 38,217 | 1,975 | 2,133 | | | 75,582 |
| Kentucky..... | 650 | | 650 | | 650 | | | | | |
| Louisiana..... | | 7,885 | 7,885 | | 7,885 | | | | | |
| Maryland..... | 180,178 | 22,449 | 202,627 | | 202,627 | 222,883 | 232,585 | 118,213 | 127,570 | 41,229 |
| Michigan..... | 998,044 | | 998,044 | | 998,044 | 1,044,662 | 1,110,967 | 410,491 | 436,446 | 1,089,550 |
| Minnesota..... | | | | | | | | | | 204 |
| Missouri..... | 31,013 | | 31,013 | | 31,013 | 9,641 | 11,866 | 2,544 | 2,738 | 95,918 |
| New Jersey..... | 892,295 | | 892,295 | | 892,295 | 769,977 | 819,252 | 120,114 | 138,945 | 2,187,545 |
| New Mexico..... | 11,738 | | 11,738 | | 11,738 | 141 | 150 | | | |
| New York..... | 5,083,044 | 55,219 | 5,138,263 | | 5,138,263 | 6,399,504 | 6,973,466 | 1,059,617 | 1,177,337 | 5,788,590 |
| North Carolina..... | 286,534 | | 286,534 | | 286,534 | 68,805 | 72,834 | | | |
| Ohio..... | 402,353 | 3,915 | 406,268 | | 406,268 | 238,653 | 258,253 | 85,235 | 95,998 | 308,257 |
| Oregon..... | 177,988 | 186 | 178,174 | | 178,174 | 224,539 | 234,897 | | | 276,719 |
| Pennsylvania..... | 26,647 | | 26,647 | | 26,647 | 16,836 | 17,913 | 13,641 | | |
| South Carolina..... | 46,413 | | 46,413 | | 46,413 | 12,936 | 13,690 | | | |
| Texas..... | 7,906 | | 7,906 | 2,669 | 10,575 | 7,906 | 2,965 | | | 15,068 |
| Virginia..... | 429,758 | | 429,758 | | 429,758 | 232,429 | 242,327 | 215,348 | 242,856 | 23,129 |
| Washington..... | 763,476 | | 763,476 | 481,136 | 1,244,612 | 1,019,678 | 1,081,714 | 556,052 | 614,462 | 109,089 |
| Total..... | 139,010,105 | 869,633 | 139,879,738 | 286,045,119 | 425,924,657 | 24,908,065 | 28,012,097 | 98,865,797 | * 116,283,184 | 107,517,948 |

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 14, table 99.) Is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 13, table 99.)³ See footnote 3, table 96.

TABLE 98.—Withdrawals: Still wines, by months, fiscal year 1949

[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 aperitif wines other than 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 | 1,545,018 | 5,690,491 | 2,128 | 7,237,637 | 66,510 | 94,720 | 32,886 | 38,032 | 32,460 | 911 | 384 | 417,920 | 1,520,826 | 2,204,649 |
| August | 1,790,768 | 6,497,732 | 390 | 8,288,890 | 129,497 | 135,818 | 508 | 50,633 | 18,406 | 1,107 | 202 | 165,458 | 2,389,859 | 2,891,488 |
| September | 2,273,566 | 8,009,413 | 318 | 10,283,297 | 70,785 | 140,442 | 630 | 60,333 | 5,064 | 1,227 | ----- | 1,452,428 | 2,579,952 | 31,310,861 |
| October | 2,610,557 | 8,683,040 | 439 | 11,294,036 | 57,640 | 174,987 | 56,700 | 39,001 | 50,388 | 1,480 | 7 | 3,129,869 | 132,538,568 | 136,048,640 |
| November | 3,216,245 | 9,090,185 | 332 | 12,306,762 | 90,852 | 147,792 | 9,020 | 50,599 | 6,363 | 1,441 | ----- | 3,589,035 | 99,814,034 | 103,709,136 |
| December | 3,146,024 | 8,047,629 | 704 | 11,194,357 | 68,678 | 143,831 | 56,736 | 43,044 | 44,078 | 4,189 | ----- | 1,857,359 | 14,730,237 | 16,948,152 |
| January | 2,595,381 | 7,260,755 | 202 | 9,856,338 | 118,009 | 207,956 | 28,048 | 33,416 | 19,766 | 1,375 | ----- | 677,633 | 1,086,554 | 2,172,757 |
| February | 2,427,184 | 7,267,561 | 1,600 | 9,696,405 | 69,289 | 197,271 | 44,282 | 25,903 | 14,625 | 1,318 | ----- | 490,247 | 238,011 | 1,086,946 |
| March | 3,084,018 | 8,615,584 | 3,830 | 11,703,432 | 67,728 | 278,510 | 3,118 | 82,056 | 34,364 | 1,914 | 2 | 341,757 | 1,799,754 | 2,609,203 |
| April | 2,398,699 | 7,184,656 | 1,450 | 9,584,805 | 193,004 | 129,619 | 29,335 | 70,648 | 13,840 | 1,446 | ----- | 323,482 | 401,004 | 1,162,378 |
| May | 1,982,296 | 6,903,037 | 110 | 8,885,383 | 97,595 | 182,908 | 3,510 | 66,234 | 9,801 | 2,487 | ----- | 177,455 | 790,346 | 1,330,336 |
| June | 2,033,393 | 6,781,644 | 310 | 8,815,347 | 184,237 | 145,674 | 692 | 73,251 | 12,643 | 6,176 | 79 | 408,794 | 703,120 | 1,534,066 |
| Total | 29,063,089 | 90,031,727 | 11,873 | 119,106,689 | 1,213,824 | 1,979,528 | 265,465 | 633,150 | 261,798 | 25,071 | 674 | 13,037,437 | 285,592,265 | 303,009,212 |

¹ These figures represent withdrawals subject to tax at the following rates: 15 cents per wine gallon on wines not over 14 percent alcohol, 60 cents on wines over 14 and not over 21 percent alcohol, and \$2 on wines over 21 and not over 24 percent alcohol.

TABLE 99.—Withdrawals: Still wines, by States, fiscal year 1949

[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 aperitif wines other than 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 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 200 |
| Arkansas | 23,936 | 151,673 | 3,771 | 179,380 | ----- | ----- | ----- | ----- | ----- | 2,715 | ----- | 33,680 | ----- | 36,395 |
| California | 12,951,313 | 55,387,619 | 8,102 | 68,347,034 | 437,746 | 600,136 | ----- | 374,273 | 215,074 | 11,356 | 362 | 12,578,088 | 285,094,237 | 299,371,272 |
| Colorado | 39,410 | 376,106 | ----- | 415,516 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 4,361 | 11,158 | 15,519 |
| Connecticut | 197,435 | 611,435 | ----- | 808,870 | ----- | 140,731 | 800 | ----- | ----- | ----- | ----- | 2,092 | 4,064 | 147,693 |
| Florida | 25,949 | 23,825 | ----- | 49,774 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 197 |
| Georgia | 308,220 | 215,601 | ----- | 523,821 | ----- | 1,540 | ----- | ----- | 348 | ----- | ----- | 34,996 | ----- | 36,884 |
| Hawaii | ----- | 1,377 | ----- | 1,377 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Idaho | ----- | 21 | ----- | 21 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 9 |
| Illinois | 1,606,235 | 2,968,244 | ----- | 4,574,479 | ----- | ----- | ----- | 1,555 | ----- | ----- | ----- | ----- | ----- | 1,555 |
| Indiana | 2,526 | ----- | ----- | 2,526 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Iowa | 6,396 | 187,624 | ----- | 194,020 | ----- | ----- | ----- | ----- | ----- | ----- | 162 | ----- | ----- | 162 |
| Kentucky | 30,574 | 1,235,070 | ----- | 1,265,644 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Louisiana | 29,146 | 464,281 | ----- | 493,427 | ----- | ----- | ----- | ----- | 14,378 | 55 | ----- | ----- | ----- | 14,433 |
| Maine | ----- | 112,700 | ----- | 112,700 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Maryland | 356,880 | 2,042,285 | ----- | 2,399,165 | ----- | 550 | ----- | 2,481 | 6,081 | 27 | ----- | ----- | ----- | 9,139 |
| Massachusetts | 200,821 | 1,707,762 | ----- | 1,908,583 | ----- | 1,636 | ----- | 2,200 | ----- | ----- | ----- | ----- | ----- | 3,836 |
| Michigan | 693,702 | 985,958 | ----- | 1,679,660 | 15,354 | 7,500 | ----- | 6,460 | ----- | ----- | ----- | ----- | ----- | 29,314 |
| Minnesota | 186 | 232 | ----- | 418 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Missouri | 65,281 | 862,617 | ----- | 927,898 | 68,166 | ----- | ----- | ----- | 250 | 381 | ----- | ----- | ----- | 68,797 |
| Nevada | 6,220 | ----- | ----- | 6,220 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| New Jersey | 1,939,163 | 2,319,330 | ----- | 4,258,493 | 70,338 | 399,855 | ----- | 60,281 | 8,641 | 1,218 | 233 | ----- | ----- | 540,566 |
| New Mexico | 8,269 | ----- | ----- | 8,269 | ----- | ----- | ----- | ----- | ----- | 905 | ----- | ----- | ----- | 905 |
| New York | 7,778,688 | 10,978,985 | ----- | 18,757,673 | 543,294 | 760,077 | 11,368 | 146,312 | 11,524 | 813 | 79 | ----- | ----- | 1,473,467 |
| North Carolina | 105,699 | 246,655 | ----- | 352,354 | ----- | ----- | ----- | ----- | ----- | 575 | ----- | ----- | ----- | 575 |
| Ohio | 528,671 | 1,623,634 | ----- | 2,152,305 | 78,299 | 6,482 | ----- | 3,915 | 5,502 | 4,630 | ----- | 42,490 | ----- | 141,318 |
| Oregon | 198,040 | ----- | ----- | 198,040 | ----- | ----- | ----- | ----- | ----- | 774 | ----- | ----- | ----- | 774 |
| Pennsylvania | 1,082,562 | 4,208,406 | ----- | 5,290,968 | ----- | ----- | 253,297 | 3,173 | ----- | ----- | ----- | ----- | ----- | 256,470 |
| South Carolina | 22,709 | ----- | ----- | 22,709 | ----- | ----- | ----- | ----- | ----- | 2 | ----- | ----- | ----- | 2 |
| Texas | 28,768 | 1,060,202 | ----- | 1,088,970 | 63 | ----- | ----- | ----- | ----- | 50 | ----- | ----- | ----- | 113 |
| Virginia | 682,423 | 1,188,680 | ----- | 1,871,103 | ----- | ----- | ----- | 32,500 | ----- | 257 | ----- | 158,104 | 2,669 | 193,530 |
| Washington | 138,205 | 855,076 | ----- | 993,281 | ----- | ----- | ----- | ----- | ----- | 745 | ----- | 183,626 | 480,137 | 664,508 |
| West Virginia | ----- | 56,804 | ----- | 56,804 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Wisconsin | 5,662 | 159,525 | ----- | 165,187 | 564 | 1,015 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 1,579 |
| Total | 29,063,089 | 90,031,727 | 11,873 | 119,106,689 | 1,213,824 | 1,979,528 | 265,465 | 633,150 | 261,798 | 25,071 | 674 | 13,037,437 | 285,592,265 | 303,009,212 |

¹ See footnote 1, table 98.

TABLE 100.—Summary: Production, withdrawals, losses, and stocks of still wines, by months, fiscal year 1949

[Wine gallons]

| Month | Production ¹ | Withdrawals | | | Losses | Stocks and of month ² | | | |
|-----------|-------------------------|-------------|-----------------------|-------------|-----------|----------------------------------|---|---|-------------|
| | | 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 |
| July | 2,056,585 | 7,237,637 | 2,204,649 | 9,442,286 | 164,700 | 48,128,926 | 89,299,953 | 2,449,343 | 139,873,222 |
| August | 3,288,387 | 8,248,890 | 2,891,488 | 11,140,378 | 95,860 | 46,499,120 | 83,203,361 | 2,195,396 | 131,897,877 |
| September | 47,533,382 | 10,283,297 | 31,310,861 | 41,594,158 | 128,789 | 48,500,710 | 84,586,777 | 3,691,690 | 136,779,177 |
| October | 198,557,931 | 11,294,036 | 136,048,640 | 147,342,676 | 106,897 | 66,740,093 | 123,136,513 | 5,209,938 | 195,036,544 |
| November | 145,876,465 | 12,306,762 | 108,709,135 | 116,015,898 | 248,886 | 75,968,416 | 149,589,336 | 7,612,026 | 233,169,778 |
| December | 18,889,267 | 11,194,357 | 16,948,152 | 28,142,509 | 2,835,736 | 67,780,861 | 149,424,685 | 6,568,324 | 223,773,870 |
| January | 1,946,249 | 9,856,336 | 2,172,757 | 12,029,095 | 163,324 | 64,756,630 | 143,168,073 | 5,669,971 | 213,594,674 |
| February | 1,323,905 | 8,696,405 | 1,086,946 | 10,783,351 | 96,282 | 62,331,569 | 136,511,128 | 4,724,892 | 203,617,584 |
| March | 2,622,604 | 11,703,432 | 2,609,203 | 14,312,635 | 127,887 | 58,933,658 | 128,592,374 | 4,273,274 | 191,799,306 |
| April | 1,045,717 | 8,584,805 | 1,152,378 | 10,747,183 | 145,144 | 56,164,136 | 122,364,926 | 3,626,554 | 182,155,616 |
| May | 1,587,031 | 8,885,383 | 1,330,336 | 10,215,719 | 157,203 | 54,226,469 | 116,100,203 | 3,191,251 | 173,517,923 |
| June | 1,097,434 | 8,815,347 | 1,534,666 | 10,350,013 | 1,748,441 | 50,838,508 | 108,970,159 | 2,777,475 | 162,586,142 |
| Total | 425,924,857 | 119,106,689 | 303,009,212 | 422,115,901 | 6,019,149 | 50,838,508 | 108,970,159 | 2,777,475 | 162,586,142 |

¹ Includes distilling materials (substandard wines produced with excessive water or residue materials).
² Includes 298,639,702 wine gallons removed as distilling materials for use in the production of brandy, consisting of 13,037,437 wine gallons of still wines and 285,592,265 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 on hand June 30, of still wines, and premises operated, by States, fiscal year 1949

[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 | 576 | | 200 | 200 | 131 | | 2,415 | | 2,415 | 1 | |
| Arkansas | 140,285 | 179,380 | 36,395 | 215,775 | 32,787 | 118,954 | 189,363 | | 307,263 | 85 | |
| California | 414,501,668 | 63,347,034 | 299,371,272 | 367,718,306 | 4,659,133 | 40,997,394 | 99,768,946 | 18,946 | 143,211,556 | 374 | 86 |
| Colorado | 37,530 | 415,516 | 15,519 | 431,035 | 8,501 | 44,635 | 78,141 | 2,445,215 | 119,776 | | |
| Connecticut | 86,258 | 808,870 | 147,693 | 956,563 | 29,750 | 13,303 | 218,977 | | 285,080 | 3 | 2 |
| Florida | 6,491 | 49,774 | 197 | 49,971 | 7,220 | 110,868 | 5,487 | 63,400 | 110,845 | 4 | |
| Georgia | 358,936 | 423,821 | 36,884 | 560,705 | 52,488 | 167,466 | 32,102 | | 199,568 | 4 | |
| Hawaii | 1,317 | 1,377 | | 1,377 | 368 | 1,300 | 863 | | 2,163 | 1 | |
| Idaho | 21 | | 9 | 30 | 133 | 3,494 | 3,465 | | 6,949 | 1 | |
| Illinois | 862,133 | 4,574,479 | 1,565 | 4,576,034 | 86,706 | 278,774 | 560,118 | | 828,892 | 5 | 10 |
| Indiana | | 2,526 | | 2,526 | 2 | | | | | 1 | |
| Iowa | 38,217 | 194,020 | 152 | 194,182 | 3,844 | 35,664 | 24,817 | | 60,481 | 3 | |
| Kentucky | 650 | 1,265,644 | | 1,265,644 | 22,645 | 79,808 | 289,289 | | 349,067 | 2 | |
| Louisiana | 7,835 | 493,427 | 14,433 | 507,860 | 17,690 | 9,328 | 75,634 | | 84,962 | 6 | |
| Maine | | 112,700 | | 112,700 | 2,491 | | 29,291 | | 29,291 | | 1 |
| Maryland | 182,527 | 2,399,165 | 9,189 | 2,408,354 | 31,898 | 54,391 | 171,693 | | 226,084 | 6 | 1 |
| Massachusetts | | 1,908,583 | 3,836 | 1,912,419 | 27,286 | 33,087 | 254,556 | 1,194 | 288,537 | 4 | 3 |
| Michigan | 998,044 | 1,679,660 | 29,314 | 1,708,974 | 47,118 | 1,034,971 | 653,838 | | 1,688,809 | 14 | 3 |
| Minnesota | 418 | | | 418 | 8,457 | 37,831 | 2,127 | | 39,958 | 1 | |
| Missouri | 31,013 | 927,898 | 68,797 | 996,695 | 12,207 | 157,886 | 109,819 | | 267,705 | 6 | 3 |
| Nevada | | 6,220 | | 6,220 | 82 | 796 | 1,800 | | 2,596 | 1 | 1 |
| New Jersey | 892,295 | 4,268,493 | 540,566 | 4,799,059 | 70,074 | 701,202 | 419,974 | 7,163 | 1,128,359 | 29 | 8 |
| New Mexico | 11,738 | | 905 | 905 | 833 | 16,866 | | | 16,866 | 15 | |
| New York | 5,138,263 | 18,757,673 | 1,423,467 | 20,231,140 | 541,056 | 4,592,112 | 3,706,089 | 231,074 | 8,529,275 | 93 | 12 |
| North Carolina | 286,534 | 352,354 | 575 | 352,929 | 16,883 | 269,036 | 29,632 | | 298,668 | 13 | |
| Ohio | 406,268 | 2,152,305 | 141,318 | 2,293,623 | 134,639 | 1,220,245 | 875,049 | 10,483 | 2,105,777 | 97 | 7 |
| Oregon | 178,174 | 193,040 | 254,071 | 452,111 | 29,851 | 156,533 | 2,581 | | 158,124 | 14 | |
| Pennsylvania | 28,647 | 5,290,968 | 3,173 | 5,294,141 | 47,973 | 208,816 | 306,681 | | 515,497 | 6 | 8 |
| South Carolina | 46,413 | 22,709 | 2 | 22,711 | 503 | 37,691 | | | 37,691 | 3 | |
| Texas | 7,906 | 1,088,970 | 213 | 1,089,083 | 8,967 | 24,128 | 60,200 | | 84,328 | 10 | 2 |
| Virginia | 432,427 | 1,871,103 | 193,530 | 2,064,633 | 29,583 | 107,160 | 105,491 | | 212,651 | 9 | |
| Washington | 1,244,612 | 993,281 | 664,508 | 1,557,789 | 90,237 | 325,108 | 1,126,621 | | 1,451,929 | 21 | |
| West Virginia | | 56,804 | | 56,804 | 549 | | 7,396 | | 7,396 | 1 | 2 |
| Wisconsin | | 155,167 | 1,578 | 166,766 | 2,083 | 671 | 10,634 | | 11,205 | 1 | |
| Total | 425,924,857 | 119,106,689 | 303,009,212 | 422,115,901 | 6,019,149 | 50,838,508 | 108,970,159 | 2,777,475 | 162,586,142 | 789 | 116 |

¹ See footnote 1, table 100. ² See footnote 2, table 100. ³ See footnote 3, table 100. ⁴ Represent number operated during any part of the year.

TABLE 102.—Summary: Production, withdrawals, losses, and stocks of sparkling wines,¹ by months, fiscal year 1949

[Half-pint units]

| Month | Production | Withdrawals | | | Losses | Stocks end of month |
|-----------|------------|-----------------------|-----------|------------|---------|---------------------|
| | | Tax-paid ² | Tax-free | Total | | |
| July | 1,278,778 | 1,133,989 | 51,291 | 1,185,280 | 50,997 | 36,516,803 |
| August | 2,436,116 | 1,380,963 | 63,949 | 1,444,912 | 76,593 | 37,429,803 |
| September | 1,362,400 | 2,358,144 | 119,038 | 2,477,182 | 58,033 | 36,247,646 |
| October | 1,088,840 | 2,546,049 | 103,877 | 2,649,926 | 60,597 | 34,587,415 |
| November | 1,610,139 | 3,242,836 | 93,330 | 3,336,166 | 88,808 | 32,802,593 |
| December | 1,423,798 | 3,366,164 | 142,306 | 3,508,470 | 222,736 | 30,505,306 |
| January | 2,008,616 | 1,354,274 | 210,004 | 1,564,278 | 50,577 | 30,897,183 |
| February | 1,201,390 | 1,142,156 | 302,149 | 1,444,305 | 42,787 | 30,599,487 |
| March | 1,473,716 | 1,303,712 | 372,175 | 1,675,887 | 45,899 | 30,305,593 |
| April | 3,757,816 | 1,051,024 | 136,687 | 1,187,711 | 39,297 | 32,941,298 |
| May | 1,951,013 | 1,240,712 | 106,052 | 1,346,764 | 47,468 | 33,453,611 |
| June | 3,263,150 | 1,545,233 | 109,872 | 1,655,105 | 196,858 | 34,859,413 |
| Total | 22,836,772 | 21,665,256 | 1,810,730 | 23,475,986 | 971,310 | 34,859,413 |

¹ Includes artificially carbonated wines as follows: Production, 497,046; tax-paid withdrawals, 480,345; tax-free withdrawals, 3,375; losses, 2,847; and stocks June 30, 149,881 half-pint units.

² These figures represent withdrawals subject to tax at the following rates: 15 cents per half-pint unit on naturally carbonated wines and 10 cents on artificially carbonated wines.

³ Represents 1,299,942 half-pint units removed for conversion to still wines and 510,788 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 1949

[Half-pint units]

| State | Production | Withdrawals | | | Losses | Stocks June 30 | Number of premises operated ² |
|---------------|------------|-----------------------|-----------|------------|---------|----------------|--|
| | | Tax-paid ³ | Tax-free | Total | | | |
| California | 8,087,584 | 6,514,963 | 1,061,444 | 7,676,407 | 169,565 | 9,844,765 | 36 |
| Florida | | 2,456 | | 2,456 | 332 | 4,316 | 1 |
| Illinois | | 162,820 | | 162,820 | 916 | 130,208 | 3 |
| Louisiana | | 1,392 | | 1,392 | | 2,880 | 1 |
| Maryland | | 2,016 | | 2,016 | | 1,296 | 1 |
| Massachusetts | | 2,952 | | 2,952 | 32 | 5,688 | 2 |
| Michigan | 308,028 | 323,616 | 7,369 | 330,985 | 5,927 | 481,444 | 4 |
| Missouri | 1,297,778 | 1,614,222 | 32,229 | 1,646,451 | 66,343 | 4,761,385 | 2 |
| New Jersey | 1,095,067 | 946,963 | 201,200 | 1,150,162 | 36,055 | 1,338,915 | 11 |
| New York | 10,528,517 | 10,954,349 | 471,330 | 11,425,679 | 596,325 | 13,863,688 | 40 |
| Ohio | 1,496,640 | 1,016,728 | 37,158 | 1,053,886 | 92,659 | 4,372,168 | 14 |
| Pennsylvania | | 1,720 | | 1,720 | 4 | 624 | 1 |
| Texas | 1,078 | 460 | | 460 | 48 | 772 | 1 |
| Wisconsin | 21,080 | 18,600 | | 18,600 | 1,104 | 51,264 | 1 |
| Total | 22,836,772 | 21,665,256 | 1,810,730 | 23,475,986 | 971,310 | 34,859,413 | 118 |

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 1,299,942 half-pint units removed for conversion to still wines and 510,788 removed for export from California, Missouri, New Jersey, New York, and Ohio.

TABLE 104.—Summary: Production, withdrawals, losses, and stocks of vermouth, by months, fiscal year 1949

[Wine gallons]

| Month | Production | Withdrawals | | | | | Losses | Stocks end of month |
|-----------|------------|---|---|-----------|---------------------|-----------|--------|---------------------|
| | | Tax-paid ¹ | | | Tax-free for export | Total | | |
| | | Over 14 and not over 21 percent alcohol | Over 21 and not over 24 percent alcohol | Total | | | | |
| July | 101,734 | 87,287 | | 87,287 | 914 | 88,201 | 534 | 1,465,941 |
| August | 124,270 | 122,567 | | 122,567 | 1,016 | 123,583 | 1,615 | 1,467,414 |
| September | 149,105 | 165,554 | | 165,554 | 36 | 165,590 | 6,547 | 1,446,596 |
| October | 191,082 | 240,845 | 2 | 240,847 | 808 | 241,655 | 2,024 | 1,388,530 |
| November | 167,313 | 234,718 | 2 | 234,720 | 874 | 235,594 | 792 | 1,321,376 |
| December | 200,734 | 212,065 | | 212,065 | 6,444 | 218,509 | 28,497 | 1,275,945 |
| January | 190,029 | 177,958 | | 177,958 | 4,414 | 182,372 | 3,441 | 1,288,274 |
| February | 228,383 | 163,836 | | 163,836 | 1,433 | 165,269 | 2,615 | 1,353,247 |
| March | 269,816 | 195,223 | | 195,223 | 1,674 | 196,897 | 1,109 | 1,425,719 |
| April | 145,954 | 177,910 | | 177,910 | 656 | 178,566 | 3,840 | 1,386,024 |
| May | 184,392 | 194,869 | | 194,869 | 1,796 | 196,665 | 2,840 | 1,374,831 |
| June | 185,633 | 153,705 | 3 | 153,708 | 556 | 154,264 | 21,348 | 1,383,258 |
| Total | 2,138,445 | 2,126,637 | 7 | 2,126,644 | 22,624 | 2,149,168 | 75,262 | 1,383,258 |

¹ These figures represent withdrawals subject to tax at the following rates: 60 cents per wine gallon on vermouth over 14 and not over 21 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, and number of premises operated, by States, fiscal year 1949

[Wine gallons]

| State | Production | Withdrawals | | | Losses | Stocks June 30 | Number of premises operated ² |
|---------------|------------|-----------------------|---------------------|-----------|--------|----------------|--|
| | | Tax-paid ³ | Tax-free for export | Total | | | |
| California | 662,131 | 680,602 | 17,659 | 698,261 | 45,870 | 842,294 | 67 |
| Colorado | | 456 | | 456 | 76 | 1,790 | 1 |
| Connecticut | 149,570 | 173,637 | | 173,637 | 1,338 | 33,958 | 4 |
| Florida | | 171 | | 171 | 14 | 66 | 1 |
| Georgia | | 2,057 | 96 | 2,153 | 628 | 1,918 | 1 |
| Illinois | | 22,530 | | 22,530 | 61 | 5,252 | 4 |
| Kentucky | | 1,313 | | 1,313 | 230 | 6,468 | 1 |
| Louisiana | | 405 | | 405 | | 1,212 | 1 |
| Maryland | | 1,745 | 189 | 1,934 | 116 | 969 | 3 |
| Massachusetts | 1,613 | 4,913 | | 4,913 | 107 | 608 | 2 |
| Michigan | 7,500 | 2,707 | | 2,707 | | 13,204 | 1 |
| Missouri | | 12 | | 12 | | 12 | 1 |
| New Jersey | 409,465 | 386,852 | 666 | 387,518 | 7,190 | 84,663 | 23 |
| New York | 900,135 | 826,286 | 4,014 | 830,300 | 18,967 | 376,380 | 59 |
| Ohio | | 7,684 | | 7,684 | 520 | 8,988 | 7 |
| Pennsylvania | 6,482 | 14,341 | | 14,341 | 109 | 3,836 | 3 |
| Wisconsin | 1,008 | 833 | | 833 | 36 | 1,650 | 2 |
| Total | 2,138,445 | 2,126,644 | 22,624 | 2,149,168 | 75,262 | 1,383,258 | 181 |

¹ Represents over 14 and not over 21 percent alcohol with the exception of New York which includes 7 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.

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

TABLE 106.—Summary: Production, withdrawals, losses, and stocks of aperitif wines other than vermouth, by months, fiscal year 1949

[Wine gallons]

| Month | Production | Withdrawals | | | Losses | Stocks end of month |
|----------------|------------|-----------------------|---------------------|---------|--------|---------------------|
| | | Tax-paid ¹ | Tax-free for export | Total | | |
| July..... | 20,350 | 3,894 | ----- | 3,894 | 90 | 60,251 |
| August..... | 28,423 | 9,066 | 900 | 9,966 | 99 | 78,579 |
| September..... | 19,861 | 13,528 | ----- | 13,528 | 61 | 79,971 |
| October..... | 20,082 | 19,413 | ----- | 19,413 | 198 | 80,413 |
| November..... | 34,645 | 36,882 | ----- | 36,882 | 302 | 77,874 |
| December..... | 56,785 | 69,855 | ----- | 69,855 | 457 | 64,367 |
| January..... | 16,152 | 12,612 | 180 | 12,792 | 135 | 67,583 |
| February..... | 22,067 | 4,312 | 72 | 4,384 | ----- | 85,265 |
| March..... | 29,762 | 4,109 | 69 | 4,178 | ----- | 110,858 |
| April..... | 17,635 | 6,566 | ----- | 6,566 | 94 | 120,508 |
| May..... | 21,114 | 13,683 | ----- | 13,683 | 336 | 127,593 |
| June..... | 20,418 | 4,916 | ----- | 4,916 | 52 | 143,043 |
| Total..... | 307,394 | 203,876 | 1,212 | 205,088 | 1,824 | 143,043 |

¹ Represents wines over 14 and not over 21 percent alcohol, subject to tax at 60 cents per wine gallon.

TABLE 107.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of aperitif wines other than vermouth, and number of premises operated, by States, fiscal year 1949

[Wine gallons]

| State | Production | Withdrawals | | | Losses | Stocks June 30 | Number of premises operated ² |
|-------------------|------------|-----------------------|---------------------|---------|--------|----------------|--|
| | | Tax-paid ¹ | Tax-free for export | Total | | | |
| Connecticut..... | 275 | 275 | ----- | 275 | ----- | 1 | |
| New York..... | 8,040 | 2,483 | 12 | 2,495 | 412 | 7 | |
| Pennsylvania..... | 299,079 | 201,118 | 1,200 | 202,318 | 1,412 | 1 | |
| Total..... | 307,394 | 203,876 | 1,212 | 205,088 | 1,824 | 9 | |

¹ See footnote 1, table 106.

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

TABLE 108.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of still and sparkling wines, and premises operated, fiscal years 1934 to 1949, inclusive

| Fiscal year ended June 30— | Still wines and distilling materials (wine gallons) | | | | | | | | | |
|----------------------------|---|---|----------------------|----------------------|-------------|-------------------------------------|-------------------------------|-----------------------------|-----------------|--|
| | Production ¹ | | | | | Stocks June 30 | | | | |
| | Still wines | | Distilling materials | | | Still wines | | Distilling materials | | |
| | Not over 14 percent alcohol | Over 14 and not over 21 percent alcohol | Total | Distilling materials | Grand total | Tax-paid withdrawals of still wines | Stocks June 30 of still wines | Number of premises operated | Bonded wineries | Bonded storerooms and field warehouses |
| 1934..... | 126,369,335 | 1,178,482 | 127,547,817 | 186,158,446 | 313,706,263 | 14,625,688 | 50,168,336 | 101 | 744 | 101 |
| 1935..... | 77,668,972 | 644,023 | 78,312,995 | 116,911,790 | 195,224,783 | 35,400,404 | 56,494,407 | 92 | 1,116 | 92 |
| 1936..... | 99,530,461 | 644,018 | 100,175,379 | 164,677,476 | 264,852,853 | 47,471,404 | 78,946,340 | 112 | 1,246 | 112 |
| 1937..... | 107,919,013 | 335,524 | 108,254,536 | 206,728,819 | 314,983,153 | 67,031,287 | 68,128,002 | 104 | 1,206 | 104 |
| 1938..... | 116,020,922 | 665,857 | 116,686,779 | 290,240,202 | 379,933,981 | 67,175,882 | 107,016,413 | 102 | 1,175 | 102 |
| 1939..... | 169,057,654 | 569,775 | 169,627,429 | 345,707,766 | 451,327,195 | 67,376,684 | 94,641,570 | 98 | 1,137 | 98 |
| 1940..... | 104,876,425 | 545,124 | 105,421,549 | 203,903,247 | 269,324,837 | 82,376,686 | 95,244,003 | 106 | 1,064 | 106 |
| 1941..... | 139,010,105 | 809,633 | 139,819,738 | 296,045,119 | 425,924,857 | 85,692,353 | 117,866,723 | 116 | 1,010 | 116 |
| 1942..... | ..... | ..... | ..... | ..... | ..... | 102,016,313 | 137,196,452 | 122 | 980 | 122 |
| 1943..... | ..... | ..... | ..... | ..... | ..... | 84,426,857 | 91,081,471 | 119 | 911 | 119 |
| 1944..... | ..... | ..... | ..... | ..... | ..... | 84,872,638 | 94,313,027 | 110 | 908 | 110 |
| 1945..... | ..... | ..... | ..... | ..... | ..... | 88,591,749 | 102,724,527 | 113 | 860 | 113 |
| 1946..... | ..... | ..... | ..... | ..... | ..... | 88,064,500 | 100,014,100 | 107 | 840 | 107 |
| 1947..... | ..... | ..... | ..... | ..... | ..... | 107,911,960 | 160,210,696 | 111 | 821 | 111 |
| 1948..... | ..... | ..... | ..... | ..... | ..... | 110,114,160 | 147,708,345 | 111 | 821 | 111 |
| 1949..... | ..... | ..... | ..... | ..... | ..... | 116,106,069 | 162,586,143 | 116 | 789 | 116 |

See footnotes at end of table.

TABLE 108.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of still and sparkling wines, and premises operated, fiscal years 1934 to 1949, inclusive—Continued

| Fiscal year ended June 30— | Sparkling wines * (half-pint units) | | | | Vermouth † (wine gallons) | | | | Apertif wines other than vermouth † (wine gallons) | | | |
|----------------------------|-------------------------------------|-----------------------|----------------|-----------------------------|---------------------------|-----------------------|----------------|-----------------------------|--|-----------------------|----------------|-----------------------------|
| | Production | Tax-paid with-drawals | Stocks June 30 | Number of premises operated | Production | Tax-paid with-drawals | Stocks June 30 | Number of premises operated | Production | Tax-paid with-drawals | Stocks June 30 | Number of premises operated |
| 1934..... | 10,657,488 | 5,688,456 | 9,015,440 | 105 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 1935..... | 6,213,645 | 5,275,465 | 9,273,583 | 152 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 1936..... | 8,277,011 | 5,799,429 | 10,783,785 | 156 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 1937..... | 9,622,525 | 7,905,213 | 11,948,646 | 141 | 164,747 | 182,712 | 68,314 | 54 | ..... | ..... | ..... | ..... |
| 1938..... | 9,780,274 | 7,228,416 | 13,948,748 | 128 | 201,481 | 153,207 | 103,089 | 88 | ..... | ..... | ..... | ..... |
| 1939..... | 6,683,762 | 6,337,945 | 12,643,627 | 118 | 206,184 | 187,288 | 102,024 | 111 | ..... | ..... | ..... | ..... |
| 1940..... | 9,684,791 | 8,376,590 | 13,297,251 | 128 | 479,074 | 394,245 | 176,576 | 126 | ..... | ..... | ..... | ..... |
| 1941..... | 18,210,555 | 14,464,136 | 13,877,251 | 122 | 1,610,701 | 1,077,382 | 643,016 | 195 | ..... | ..... | ..... | ..... |
| 1942..... | 24,381,516 | 17,598,851 | 20,647,807 | 129 | 1,921,514 | 1,474,105 | 979,898 | 225 | ..... | ..... | ..... | ..... |
| 1943..... | 20,347,950 | 22,070,527 | 17,717,510 | 125 | 2,799,750 | 2,584,480 | 916,032 | 169 | ..... | ..... | ..... | ..... |
| 1944..... | 31,016,862 | 26,960,591 | 18,633,677 | 112 | 3,385,612 | 3,960,707 | 1,205,907 | 171 | ..... | ..... | ..... | ..... |
| 1945..... | 40,869,388 | 35,720,721 | 24,467,778 | 109 | 2,896,466 | 2,619,309 | 1,359,729 | 155 | ..... | ..... | ..... | ..... |
| 1946..... | 48,548,043 | 30,964,944 | 39,490,917 | 109 | 2,077,493 | 1,918,933 | 1,438,223 | 194 | ..... | ..... | ..... | ..... |
| 1947..... | 20,422,173 | 20,413,746 | 36,455,412 | 105 | 1,802,757 | 1,685,508 | 1,449,115 | 181 | 44,225 | 308 | 43,855 | (¹) |
| 1948..... | 22,835,772 | 21,965,256 | 34,856,413 | 118 | 2,138,445 | 2,126,544 | 1,383,258 | 181 | 307,394 | 203,876 | 143,043 | 9 |
| 1949..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |

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 provisions of sec. 2801, Internal Revenue Code, as amended.
⁵ Not available.

TABLE 109.—Summary: Materials used for the production of ethyl alcohol, distilled spirits, fermented malt liquors, and vinegar, by kinds, fiscal year 1949¹

| Kind | Industrial alcohol plants | Registered distilleries | Breweries | Vinegar plants using the vaporizing process | Total |
|--------------------------------------|-----------------------------|----------------------------|-------------------------|---|-----------------------------|
| Grain and grain products: | | | | | |
| Malt..... | Pounds 22,586,600 | Pounds 305,660,676 | Pounds 2,751,293,954 | Pounds 1,026,640 | Pounds 3,080,567,870 |
| Corn..... | 56,755,486 | 1,659,522,064 | 818,113,488 | 8,396,560 | 2,542,787,598 |
| Rye..... | 17,236 | 375,918,617 | ..... | 950,634 | 376,886,487 |
| Rice..... | ..... | ..... | 299,961,881 | ..... | 299,961,881 |
| Sorghum grain..... | 58,145,679 | 138,659,105 | 7,909,695 | ..... | 204,804,479 |
| Wheat..... | 1,472,447 | 35,489,975 | 6,927,460 | ..... | 43,889,882 |
| Barley..... | ..... | ..... | 6,464,395 | ..... | 6,464,395 |
| Total..... | 138,977,448 | 2,515,250,437 | 3,890,760,573 | 10,373,834 | 6,555,362,292 |
| Potatoes and potato products..... | 1,128,951,015 | 156,473,978 | 725,040 | ..... | 1,284,140,033 |
| Sugar and syrups..... | 448,826 | 14,711 | 180,631,082 | 152,440 | 181,247,059 |
| Hops and hop extracts..... | ..... | ..... | 39,629,621 | ..... | 39,629,621 |
| Ethylene gas..... | 36,697,438 | ..... | ..... | ..... | 36,697,438 |
| Cassava and cassava products..... | ..... | ..... | 16,920,730 | ..... | 16,920,730 |
| Soy beans and soy bean products..... | ..... | ..... | 3,920,970 | ..... | 3,920,970 |
| Other materials..... | 2,772,013 | 1,927,507 | ..... | 43,467 | 4,742,987 |
| Sulphite liquors..... | Gallons 229,549,200 | Gallons | Gallons | Gallons | Gallons |
| Molasses..... | 150,731,884 | 5,057,738 | ..... | 6,877,515 | 229,549,200 |
| Ethyl sulphate..... | 131,818,786 | ..... | ..... | ..... | 131,818,786 |
| Other materials..... | 22,219,382 | 5,844 | ..... | 5,233,507 | 27,458,733 |
| Products used in redistillation..... | Proof gallons 24,983,682 | Proof gallons 5,713,487 | Proof gallons | Proof gallons | Proof gallons 30,697,169 |

¹ Exclusive of materials used at fruit distilleries for the production of brandy and spirits—fruit and at wineries for the production of wine.

XI. VINEGAR

[Produced by vinegar plants using the vaporizing process]

TABLE 110.—Summary: Materials used at vinegar plants, and production and stocks of vinegar, by months, fiscal year 1949

| Month | Materials used | | | | |
|----------------|--------------------------|---------------|---------------|----------------|-----------------|
| | Grain and grain products | | | Molasses | Yeast mash beer |
| | Corn | Rye | Malt | | |
| | <i>Pounds</i> | <i>Pounds</i> | <i>Pounds</i> | <i>Gallons</i> | <i>Gallons</i> |
| July..... | 495,000 | 54,762 | 69,040 | 466,836 | 495,000 |
| August..... | 240,000 | 27,320 | 29,420 | 506,164 | 407,000 |
| September..... | 525,000 | 58,913 | 63,770 | 489,815 | 401,150 |
| October..... | 670,000 | 75,260 | 81,370 | 522,298 | 427,690 |
| November..... | 755,000 | 84,680 | 91,570 | 477,912 | 396,550 |
| December..... | 870,000 | 97,550 | 105,280 | 451,332 | 443,810 |
| January..... | 930,400 | 104,960 | 113,680 | 471,804 | 425,076 |
| February..... | 940,000 | 105,750 | 114,200 | 487,283 | 366,948 |
| March..... | 1,036,450 | 118,720 | 128,240 | 523,950 | 396,476 |
| April..... | 769,720 | 90,520 | 97,590 | 537,965 | 390,966 |
| May..... | 619,960 | 70,209 | 75,650 | 518,599 | 394,480 |
| June..... | 545,000 | 61,970 | 66,830 | 425,057 | 283,208 |
| Total..... | 8,396,560 | 950,634 | 1,026,640 | 5,877,515 | 4,829,034 |

| Month | Materials used—Continued | | | Vinegar | |
|----------------|--------------------------|---------------|-----------------|--------------------------|--------------------------|
| | Citrus waste concentrate | Chemicals | Other materials | 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..... | 69,900 | 3,359 | — | 2,155,071 | 4,199,561 |
| August..... | 66,036 | 4,158 | — | 2,227,306 | 3,288,374 |
| September..... | 56,505 | 5,768 | — | 2,288,878 | 2,251,882 |
| October..... | 62,809 | 2,716 | 4,975 | 2,329,351 | 2,613,216 |
| November..... | 55,850 | 3,069 | 10,650 | 2,093,211 | 3,225,207 |
| December..... | 47,300 | 1,130 | 9,255 | 2,104,197 | 3,854,176 |
| January..... | 29,500 | 1,786 | 1,660 | 2,131,142 | 4,182,297 |
| February..... | — | 3,293 | 10,726 | 1,930,329 | 4,403,827 |
| March..... | — | 5,041 | 66,844 | 2,139,577 | 4,578,867 |
| April..... | — | 3,868 | 41,718 | 2,049,033 | 4,681,610 |
| May..... | — | 4,181 | 7,602 | 2,102,538 | 4,853,381 |
| June..... | — | 16,573 | 4,098 | 1,916,827 | 2,877,138 |
| Total..... | 404,473 | 42,467 | 153,440 | 25,417,460 | 2,877,138 |

¹ Represents 125,890 pounds of corn sirup, 26,550 pounds of raw sugar, and 1,000 pounds of hydrol.

TABLE 111.—Summary: Materials used at vinegar plants, production and stocks of vinegar, and premises operated, fiscal years 1943 to 1949, inclusive

| Fiscal year ended June 30— | Materials used | | | | | |
|----------------------------|--------------------------|---------------|---------------|---------------|---------------|----------------|
| | Grain and grain products | | | | | Molasses |
| | Corn | Rye | Malt | Wheat | Other | |
| | <i>Pounds</i> | <i>Pounds</i> | <i>Pounds</i> | <i>Pounds</i> | <i>Pounds</i> | <i>Gallons</i> |
| 1943..... | 13,703,436 | 952,050 | 2,149,426 | 65,374 | 196,000 | 4,048,706 |
| 1944..... | 4,064,120 | 933,920 | 1,378,186 | 5,767,582 | 10,865 | 5,438,244 |
| 1945..... | 7,587,069 | 592,104 | 1,370,059 | 1,401,731 | — | 5,178,148 |
| 1946..... | 3,826,424 | 872,292 | 1,172,477 | 3,795,255 | 346,851 | 5,331,935 |
| 1947..... | 8,441,974 | 981,826 | 1,334,799 | 735,445 | — | 5,483,643 |
| 1948..... | 8,472,182 | 951,180 | 1,053,847 | — | — | 5,770,950 |
| 1949..... | 8,396,560 | 950,634 | 1,026,640 | — | — | 5,877,515 |

| 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 | 490,000 | 1,210,946 | 22,126,578 | 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 | 24,759 | — | — | 25,285,255 | 3,014,634 | 13 |
| 1947..... | 21,187,375 | 38,073 | 22,933 | — | 26,855,444 | 3,588,247 | 11 |
| 1948..... | 6,790,400 | 46,662 | 7,735 | 284,861 | 24,816,502 | 4,428,397 | 11 |
| 1949..... | 4,829,034 | 42,467 | 153,440 | 404,473 | 25,417,460 | 2,877,138 | 11 |

¹ Barley.

² Oats.

³ Represents 273,556 pounds of barley and 73,295 pounds of oats.

⁴ Corn sugar.

⁵ Corn sirup.

⁶ Citrus sirup.

⁷ A molasses product.

⁸ Represents 254,311 gallons of citrus waste concentrate and 550 gallons of cane sirup.

⁹ Represents 125,890 pounds of corn sirup, 26,550 pounds of raw sugar, and 1,000 pounds of hydrol.

¹⁰ Citrus waste concentrate.

XII. CLAIMS

TABLE 112.—Claims for redemption of stamps, remission, refund, and abatement of taxes, fiscal year 1949

| | Redemption of stamps | Remission of taxes | Refund of taxes | Abatement of taxes | Uncollectible taxes | Total number | Total amount |
|----------------------------|----------------------|--------------------|-----------------|--------------------|---------------------|--------------|--------------|
| On hand July 1, 1948..... | 264 | 467 | 335 | 40 | 62 | 1,168 | \$1,615,572 |
| Received during year..... | 2,050 | 4,059 | 10,029 | 576 | 1,846 | 18,570 | 15,778,387 |
| Reopened during year..... | 28 | — | 37 | 8 | — | 73 | 138,800 |
| Total..... | 2,352 | 4,526 | 10,401 | 624 | 1,908 | 19,811 | 17,532,859 |
| Allowed..... | 1,969 | 3,250 | 8,984 | 491 | 1,825 | 16,530 | 14,658,699 |
| Rejected..... | 203 | 773 | 886 | 78 | 14 | 1,954 | 964,318 |
| On hand June 30, 1949..... | 180 | 493 | 531 | 55 | 68 | 1,327 | 1,909,842 |
| Total..... | 2,352 | 4,526 | 10,401 | 624 | 1,908 | 19,811 | 17,532,859 |

TABLE 113.—Claims for drawback, fiscal year 1949

| | 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, 1948..... | 52 | \$418,755 | 52 | \$193,078 | 1 | \$45,150 |
| Received during year..... | 4,159 | 29,061,348 | 3,644 | 3,270,340 | 6 | 131,608 |
| Total..... | 4,211 | 29,480,103 | 3,696 | 3,463,418 | 7 | 176,758 |
| Allowed..... | 4,102 | 28,728,739 | 3,508 | 3,161,234 | 4 | 95,127 |
| Rejected..... | 61 | 43,653 | 23 | 13,643 | 3 | 178 |
| On hand June 30, 1949..... | 48 | 707,711 | 165 | 288,541 | 3 | 81,453 |
| Total..... | 4,211 | 29,480,103 | 3,696 | 3,463,418 | 7 | 176,758 |

| | 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, 1948..... | 6 | \$38,812 | 1 | \$22 | 112 | \$695,817 |
| Received during year..... | 885 | 849,241 | 9 | 748 | 8,703 | 33,313,285 |
| Total..... | 891 | 888,053 | 10 | 770 | 8,815 | 34,009,102 |
| Allowed..... | 857 | 838,981 | 8 | 286 | 8,479 | 32,824,367 |
| Rejected..... | 34 | 40,072 | 2 | 484 | 86 | 57,958 |
| On hand June 30, 1949..... | 34 | 40,072 | 2 | 484 | 260 | 1,126,777 |
| Total..... | 891 | 888,053 | 10 | 770 | 8,815 | 34,009,102 |

XIII. LABEL ACTIVITY

TABLE 114.—Label activity under Federal Alcohol Administration Act, fiscal year 1949

| | Applications received | | | Certificates issued | | Applications disapproved | Total |
|--------------------------|-----------------------|---------------|--------|---------------------|------------|--------------------------|--------|
| | For approval | For exemption | Total | Approvals | Exemptions | | |
| DISTILLED SPIRITS | | | | | | | |
| Domestic..... | 8,863 | 160 | 9,023 | 8,341 | 165 | 320 | 8,826 |
| Imported..... | 1,405 | — | 1,405 | 1,168 | — | 51 | 1,219 |
| Total..... | 10,268 | 160 | 10,428 | 9,509 | 165 | 371 | 10,045 |
| WINES | | | | | | | |
| Domestic..... | 15,796 | 243 | 16,039 | 14,835 | 158 | 366 | 15,359 |
| Imported..... | 4,161 | — | 4,161 | 3,759 | — | 80 | 3,839 |
| Total..... | 19,957 | 243 | 20,200 | 18,594 | 158 | 446 | 19,198 |
| MALT BEVERAGES | | | | | | | |
| Domestic..... | 1,433 | — | 1,433 | 1,223 | — | 51 | 1,274 |
| Imported..... | 130 | — | 130 | 104 | — | 10 | 114 |
| Total..... | 1,563 | — | 1,563 | 1,327 | — | 61 | 1,388 |
| Grand total..... | 31,788 | 403 | 32,191 | 29,430 | 323 | 878 | 30,631 |

XIV. ENFORCEMENT, ALCOHOL TAX UNIT

TABLE 115.—Enforcement, Alcohol Tax Unit: ¹ Seizures and persons arrested, by months, fiscal year 1949

| Month | Seizures | | | | | | Persons arrested |
|----------------|----------|---|-----------------------------------|---------------------|-------------|--------|------------------|
| | Stills | Non-tax-paid distilled spirits (wine gallons) | Non-tax-paid wines (wine gallons) | Mash (wine gallons) | Automobiles | Trucks |  | Property (appraised value) ^{2} |
| July..... | 620 | 9,208 | 889 | 280,484 | 103 | 37 | \$219,480 |
| August..... | 641 | 10,124 | 421 | 244,748 | 84 | 36 | 263,763 |
| September..... | 568 | 9,424 | 17 | 229,267 | 108 | 45 | 193,451 |
| October..... | 619 | 10,995 | 208 | 320,154 | 98 | 31 | 192,994 |
| November..... | 561 | 8,383 | 548 | 281,895 | 107 | 34 | 195,113 |
| December..... | 875 | 8,786 | 4,182 | 452,176 | 91 | 28 | 170,948 |
| January..... | 739 | 10,745 | 1,177 | 371,042 | 83 | 30 | 160,283 |
| February..... | 666 | 8,507 | 279 | 299,144 | 110 | 26 | 329,211 |
| March..... | 738 | 10,253 | 2,800 | 337,824 | 93 | 28 | 237,182 |
| April..... | 708 | 11,116 | 1,146 | 339,395 | 110 | 42 | 219,727 |
| May..... | 631 | 9,836 | 466 | 273,658 | 97 | 32 | 150,614 |
| June..... | 642 | 11,478 | 550 | 231,645 | 114 | 29 | 142,422 |
| Total..... | 8,008 | 118,855 | 12,683 | 3,661,432 | 1,198 | 398 | 2,475,188 |

¹ Includes seizures and arrests in cases adopted, as well as originated by the Alcohol Tax Unit.² Includes \$62,831, representing the appraised value of 19 automobiles, 1 truck, and 1,504 wine gallons of tax-paid liquors, seized for violations of the Liquor Enforcement Act of 1935, and the value of 33,784 wine gallons of tax-paid liquors seized for violations of other internal revenue laws.

TABLE 116.—Enforcement, Alcohol Tax Unit: 1 Seizures and persons arrested, by States, fiscal year 1949

| State | Seizures | | | | | | Persons arrested | |
|----------------------|----------|---|-----------------------------------|---------------------|-------------|--------|------------------|------------------------------|
| | Stillis | Non-tax-paid distilled spirits (wine gallons) | Non-tax-paid wines (wine gallons) | Mash (wine gallons) | Automobiles | Trucks | | Property (appraised value) 2 |
| Alabama | 1,263 | 10,086 | | 498,468 | 104 | 30 | \$239,605 | 892 |
| Arizona | | 4 | | | | 1 | 75 | 2 |
| Arkansas | 85 | 711 | | 21,241 | 17 | 9 | 19,183 | 107 |
| California | 22 | 230 | 5,841 | 4,612 | 5 | | 3,160 | 36 |
| Colorado | | | | | 1 | | 636 | 3 |
| Connecticut | 5 | 60 | | 180 | 3 | | 8,313 | 12 |
| Delaware | 5 | 7 | | 25 | | | 212 | 6 |
| District of Columbia | | | | | | | | |
| Florida | 1 | 46 | 2 | 300 | 1 | | 490 | 12 |
| Georgia | 285 | 8,708 | | 201,696 | 51 | 27 | 93,375 | 561 |
| Hawaii | 1,571 | 34,437 | | 776,165 | 191 | 90 | 303,902 | 1,461 |
| Idaho | | | | | | | 300 | 4 |
| Illinois | 1 | 407 | 751 | 230 | 5 | 2 | 85,354 | 76 |
| Indiana | 14 | 166 | | 590 | 1 | 2 | 2,130 | 21 |
| Iowa | | | | | 1 | | 850 | 4 |
| Kansas | 3 | 104 | | 520 | 19 | 1 | 60,925 | 38 |
| Kentucky | 311 | 2,121 | | 45,512 | 54 | 12 | 105,937 | 453 |
| Louisiana | 12 | 9 | 7 | 645 | 3 | 1 | 20,515 | 30 |
| Maine | | | | | | | 5 | |
| Maryland | 45 | 795 | | 11,243 | 8 | 2 | 6,652 | 66 |
| Massachusetts | 8 | 158 | | 455 | 6 | | 4,086 | 28 |
| Michigan | 14 | 75 | | 3,148 | 1 | | 2,033 | 18 |
| Minnesota | 2 | 6 | | | 1 | | 700 | 10 |
| Mississippi | 496 | 3,656 | | 170,531 | 87 | 34 | 176,159 | 668 |
| Missouri | 6 | 3 | 45 | 300 | 2 | 1 | 10,023 | 26 |
| Montana | | | | | | | 13 | 5 |
| Nebraska | 1 | 2 | 315 | 10 | 3 | 1 | 6,915 | 9 |
| Nevada | | | | | | | 10 | 4 |
| New Hampshire | | | | | 1 | | 1,873 | 8 |
| New Jersey | 22 | 1,357 | | 51,445 | 7 | 9 | 57,042 | 16 |
| New Mexico | 1 | 6 | 104 | | 7 | 2 | 20,899 | 45 |
| New York | 25 | 3,008 | 4,275 | 75,825 | 30 | 11 | 64,397 | 159 |
| North Carolina | 1,119 | 17,849 | | 601,135 | 197 | 55 | 232,349 | 1,285 |
| North Dakota | | | | | | | 96 | 2 |
| Ohio | 43 | 198 | | 5,330 | 4 | 12 | 3,917 | 44 |
| Oklahoma | 194 | 1,314 | | 44,726 | 22 | | 54,000 | 231 |
| Oregon | 1 | | 1,241 | | | 15 | 100 | 1 |
| Pennsylvania | 87 | 3,591 | | 133,810 | 34 | | 140,823 | 268 |
| Puerto Rico | | | | | | 23 | | 21 |
| South Carolina | 1,118 | 7,342 | | 312,398 | 117 | | 177,658 | 745 |
| South Dakota | 1 | 8 | | 50 | 1 | | 150 | 1 |
| Tennessee | 603 | 7,100 | | 282,340 | 73 | 17 | 330,686 | 515 |
| Texas | 61 | 208 | | 9,175 | 28 | 3 | 32,955 | 00 |
| Utah | 1 | 4 | | 3 | | | 25 | 4 |
| Vermont | | | | | | | 3 | 2 |
| Virginia | 486 | 14,965 | | 402,809 | 101 | 36 | 135,536 | 672 |
| Washington | 2 | | | | 2 | | 4,319 | 8 |
| West Virginia | 86 | 103 | 100 | 5,518 | 3 | | 5,774 | 99 |
| Wisconsin | 1 | | | | 1 | | 45,363 | 7 |
| Wyoming | | | | | 5 | 1 | 15,665 | 46 |
| Total | 8,008 | 118,855 | 12,683 | 3,661,432 | 1,198 | 398 | 2,475,188 | 8,915 |

1 See footnote 1, table 115.
2 See footnote 2, table 115.

TECHNICAL STAFF

TABLE 117.—Analysis of the work of the Technical Staff during the fiscal year 1949—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 | 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 | 3,746,673 |
| Received during year (net—transfers, etc., deducted) | 8,036 | 267,105,926 | 8,624,059 | 51,631,942 |
| Total | 15,960 | 559,090,001 | 15,979,949 | 140,146,349 |
| Disposed of: | | | | |
| Closed | 4,841 | 105,433,750 | 1,837,328 | 31,697,492 |
| Petition to Tax Court | 1,267 | 42,956,119 | 2,684,365 | 6,743,311 |
| Total disposed of | 5,108 | 148,389,869 | 4,521,693 | 38,440,803 |
| Pending at end of year: | | | | |
| Awaiting Staff action | 9,017 | 385,580,103 | 10,681,777 | 95,600,889 |
| Awaiting taxpayer's action on statutory notice directed or sustained | 835 | 25,120,029 | 876,479 | 6,104,657 |
| Total | 9,852 | 410,700,132 | 11,458,256 | 101,705,546 |

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

(B) RESULTS OBTAINED IN CASES CLOSED

| | Number of cases | Staff decision | | |
|---|-----------------|-------------------|-----------|----------------|
| | | Deficiency in tax | Penalty | Overassessment |
| Agreements before statutory notice (including agreed overassessments and agreed claim rejections) | 3,457 | \$54,819,021 | \$745,334 | \$22,513,656 |
| Agreements on agents' statutory notices during 90-day period | 252 | 570,621 | 57,100 | 101,812 |
| Agreements on reconsideration after Staff's statutory notices | 51 | 1,087,576 | 5,732 | 407,207 |
| Defaults on Staff's statutory notices (no petition filed) | 513 | 8,754,825 | 119,424 | 2,115,371 |
| Defaults on agents' statutory notices sustained by Staff (no petition filed) | 119 | 641,307 | 86,561 | 18,123 |
| Unagreed overassessments and claim rejections | 349 | | | 820,646 |
| Total | 4,841 | 65,973,350 | 1,014,241 | 25,976,815 |

NOTE.—Percent of deficiency in tax sustained, 62.5; percent of net deficiency and penalty sustained, 54.3.

TABLE 117.—Analysis of the work of the Technical Staff during the fiscal year 1949—Income, profits, estate, and gift tax cases—Continued

PART II—CASES DOCKETED BY THE TAX COURT

(A) PROGRESS OF WORK

| | Number of cases | Amount stated in statutory notice ¹ | | |
|---|-----------------|--|--------------|----------------|
| | | Deficiency in tax | Penalty | Overassessment |
| Pending at beginning of year..... | 4,991 | \$316,521,893 | \$40,178,287 | \$33,751,427 |
| Received during year (net—transfers, etc., deducted): | | | | |
| Cases considered before petition..... | 1,203 | | | |
| Cases not considered before petition..... | 3,368 | | | |
| Cases reopened after trial..... | 53 | | | |
| Total receipts..... | 4,624 | 158,152,762 | 13,358,288 | 16,373,169 |
| Total to be accounted for..... | 9,615 | 474,674,655 | 53,536,575 | 50,124,596 |
| Disposed of during year: | | | | |
| Closed by stipulation—agreed settlement..... | 3,125 | 95,301,836 | 10,346,522 | 8,296,525 |
| Closed by dismissal or default..... | 413 | 1,787,237 | 173,203 | 85,141 |
| Tried before the Tax Court on merits..... | 946 | 30,837,272 | 1,225,517 | 2,787,986 |
| Total disposed of..... | 4,484 | 127,926,345 | 11,745,242 | 11,169,652 |
| Pending at end of year: | | | | |
| In hands of technical advisors..... | 3,093 | 222,729,170 | 35,404,063 | 12,236,169 |
| In hands of division counsel..... | 2,038 | 124,019,140 | 6,387,270 | 26,728,785 |
| Total..... | 5,131 | 346,748,310 | 41,791,333 | 38,964,944 |

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

(B) RESULTS OBTAINED IN STIPULATED CASES

| | Stipulations filed | Percentage sustained |
|---------------------------------|--------------------|----------------------|
| Number of cases..... | 3,125 | |
| Deficiency in tax..... | \$44,598,868 | 46.8 |
| Penalty..... | 6,945,845 | 67.1 |
| Overassessment..... | 6,084,038 | |
| Net deficiency and penalty..... | 45,460,675 | 46.7 |

TABLE 118.—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 1949, 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 | 267 | 1,301 |
| 1941..... | 4,366 | 3,064 | 239 | 1,522 |
| 1942..... | 3,676 | 2,517 | 175 | 1,269 |
| 1943..... | 3,380 | 2,754 | 163 | 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 |
| 1949..... | 4,537 | 3,065 | 413 | 946 |
| Total..... | 37,393 | 24,760 | 2,414 | 10,709 |

NOTE.—Excess of total disposals, 37,883 docketed cases, over filings of 37,393 represents a reduction of 490 cases in previously existing case inventories.

TABLE 119.—Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1949

| | Compromise cases | Extension of time cases | Final closing agreement cases |
|-------------------------------------|------------------|-------------------------|-------------------------------|
| On hand July 1, 1948..... | 1,197 | 7 | 27 |
| Received (net)..... | 2,434 | 108 | 183 |
| Total to be disposed of..... | 3,631 | 115 | 210 |
| Accepted, granted, or approved..... | 881 | 13 | 135 |
| Rejected..... | 681 | 98 | 25 |
| Withdrawn..... | 245 | | |
| Transferred..... | 135 | | |
| Total disposed of..... | 1,942 | 111 | 160 |
| On hand June 30, 1949..... | 1,689 | 4 | 50 |

OFFICE OF THE CHIEF COUNSEL

APPEALS DIVISION—WASHINGTON OFFICE

TABLE 120.—Cases appealed from Tax Court decisions to appellate courts, fiscal year 1949

| | |
|---|------------|
| Pending beginning of fiscal year | 332 |
| Received from field for appeal to circuit courts of appeals | 297 |
| Total | 629 |
| Closed: | |
| By decision on merits | 215 |
| Transferred to field—remanded for further hearing | 5 |
| Total | 220 |
| Pending end of fiscal year | 409 |

TABLE 121.—Number and amounts of cases shown in table 120 for the fiscal year 1949, by class of tax and amounts involved

| Class of tax | Pending July 1, 1948 | | Filed, reopened, and received from field, fiscal year 1949 | | Closed and transferred to field, fiscal year 1949 | | Pending June 30, 1949 | |
|--------------|----------------------|-------------------|--|-------------------|---|-------------------|-----------------------|-------------------|
| | Number | Amount in dispute | Number | Amount in dispute | Number | Amount in dispute | Number | Amount in dispute |
| Income | 288 | \$18,646,411 | 271 | \$21,863,275 | 194 | \$7,736,806 | 365 | \$32,772,880 |
| Estate | 34 | 4,987,269 | 16 | 2,251,562 | 20 | 4,377,929 | 30 | 2,860,902 |
| Gift | 10 | 148,064 | 10 | 171,378 | 6 | 115,421 | 14 | 204,021 |
| Total | 332 | 23,781,744 | 297 | 24,286,215 | 220 | 12,230,156 | 409 | 35,837,803 |

TABLE 122.—Circuit and Supreme Court cases pending June 30, 1949

| Class of tax | Pending July 1, 1948 | | New appeals to circuit courts of appeals and reopened | | Closed during fiscal year 1949 | | Pending June 30, 1949 | |
|--------------|----------------------|-------------------|---|-------------------|--------------------------------|-------------------|-----------------------|-------------------|
| | Number | Amount in dispute | Number | Amount in dispute | Number | Amount in dispute | Number | Amount in dispute |
| Income | 280 | \$16,372,117 | 256 | \$14,758,670 | 188 | \$6,460,636 | 348 | \$24,670,151 |
| Estate | 33 | 4,904,530 | 17 | 2,334,301 | 20 | 4,377,929 | 30 | 2,860,902 |
| Gift | 10 | 148,064 | 10 | 171,378 | 6 | 116,421 | 14 | 204,021 |
| Total | 323 | 21,424,711 | 283 | 17,264,349 | 214 | 10,953,986 | 392 | 27,735,074 |

TABLE 123.—Status of cases pending before The Tax Court of the United States, June 30, 1949

| | |
|---|-----------|
| On reserve calendar | 2 |
| Tried by the Tax Court of the United States: Awaiting expiration of appeal period | 11 |
| Total | 13 |

TABLE 124.—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, 1949

| 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 | 81 | 2 | Favorable to Commissioner | 144 | 3 |
| Appealed by taxpayers | 219 | 1 | Favorable to taxpayers | 57 | |
| Appealed by both | 20 | | Modified | 10 | |
| Total | 320 | 3 | Total | 211 | 3 |
| Appealed during fiscal year: | | | Pending end of fiscal year: | | |
| By Commissioner | 96 | 5 | Appealed by Commissioner | 104 | 5 |
| By taxpayers | 180 | 4 | Appealed by taxpayers | 267 | 4 |
| By both | 7 | | Appealed by both | 12 | |
| Total | 283 | 9 | Total | 383 | 9 |

TABLE 125.—Disposition of Supreme Court, Circuit Court, and Tax Court cases closed during the fiscal year 1949

| Character of closing | Number of cases | Amount in dispute | | Amount approved | | Net result | Percentage of recovery |
|----------------------|-----------------|-------------------|-------------|-----------------|-------------|-------------|------------------------|
| | | Deficiency | Overpayment | Deficiency | Overpayment | | |
| Decision on merits | 215 | \$11,043,470 | \$1,023,840 | \$5,983,534 | \$36,245 | \$6,971,129 | 57.76 |

TABLE 126.—Disposition of cases closed by The Tax Court of the United States during the fiscal year 1949

| Character of closing | Number of cases | Amount in dispute | | Amount approved | | Net result | Percentage of recovery |
|----------------------|-----------------|-------------------|-------------|-----------------|-------------|------------|------------------------|
| | | Deficiency | Overpayment | Deficiency | Overpayment | | |
| Decision on merits | 6 | \$972,824 | \$303,346 | \$400,535 | \$1,826 | \$702,055 | 55.01 |

FIELD OFFICES

APPEALS DIVISION—FIELD OFFICES

TABLE 127.—Number and amounts of cases pending in filed divisions, by class of tax and amounts involved

| Class of tax | Pending June 30, 1948 | | Filed and reopened, fiscal year 1949 | | Closed, fiscal year 1949 | | Pending June 30, 1949 | |
|-----------------------|-----------------------|-------------------|--------------------------------------|-------------------|--------------------------|-------------------|-----------------------|-------------------|
| | Number | Amount in dispute | Number | Amount in dispute | Number | Amount in dispute | Number | Amount in dispute |
| Income and profite... | 5,384 | \$434,931,738 | 4,191 | \$157,931,004 | 4,001 | \$122,561,824 | 5,574 | \$470,300,918 |
| Estate and gift..... | 477 | 96,762,825 | 381 | 42,007,162 | 332 | 29,363,610 | 526 | 109,406,377 |
| Total..... | 5,861 | 531,694,563 | 4,572 | 199,938,166 | 4,333 | 151,925,434 | 6,100 | 579,707,295 |

TABLE 128.—Disposition of cases by The Tax Court of the United States during the fiscal year 1949

| Character of closing | Number of cases | Amount in dispute | | Amount approved | | Net result | Percentage of recovery |
|------------------------|-----------------|-------------------|--------------|-----------------|--------------|-------------|------------------------|
| | | Deficiency | Over-payment | Deficiency | Over-payment | | |
| Default..... | 413 | \$1,960,440 | \$56,592 | \$1,951,027 | \$4,661 | \$2,002,958 | 99.3 |
| Decision on merits... | 795 | 30,668,105 | 2,716,046 | 14,434,863 | 125,680 | 17,003,717 | 50.6 |
| Agreed settlement..... | 3,125 | 105,648,358 | 10,675,993 | 51,544,713 | | 62,443,540 | 53.7 |
| Total..... | 4,333 | 138,476,903 | 13,448,531 | 67,930,603 | 130,341 | 81,450,215 | 53.6 |

CIVIL DIVISION

TABLE 129.—Cases received and disposed of during the fiscal year 1949¹

| | |
|---|-----------------|
| Pending July 1, 1948: | Number |
| In court (exclusive of lien cases)..... | 1,425 |
| Not pending in court (exclusive of lien cases)..... | 148 |
| Cases in court involving liens..... | 582 |
| Cases not in court involving liens..... | 49 |
| Total..... | 2,204 |
| Received during the year: | 664 |
| Suits by taxpayers..... | 796 |
| Suits involving liens..... | 172 |
| Cases for suit by the United States..... | 362 |
| Lien cases not in court..... | 1,994 |
| Total..... | 4,198 |
| Total to be disposed of..... | 4,198 |
| Closed during the year: | 538 |
| Cases (exclusive of lien cases)..... | 1,099 |
| Cases involving liens..... | 1,637 |
| Total..... | 2,561 |
| Pending June 30, 1949..... | Amount |
| Pending July 1, 1948..... | \$92,950,825.16 |
| Received during fiscal year..... | 31,657,014.95 |
| Total..... | 124,607,840.11 |
| Closed during fiscal year..... | 16,493,951.86 |
| Pending June 30, 1949..... | 108,113,888.25 |

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

TABLE 130.—Results obtained in cases closed during the fiscal year 1949¹

| | Number of cases | Amount claimed | Recovered from taxpayers | Amount refunded |
|--|-----------------|-----------------|--------------------------|-----------------|
| Suits instituted by taxpayers..... | 411 | \$11,889,331.44 | | \$7,134,126.48 |
| Suits and claims by the United States..... | 127 | 4,604,620.42 | \$941,833.66 | |
| Total..... | 538 | 16,493,951.86 | 941,833.66 | 7,134,126.48 |

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

TABLE 131.—Results obtained in lien cases closed during the fiscal year 1949¹

| | Number of cases | Amount collected |
|--------------------------------------|-----------------|------------------|
| Lien cases pending in court..... | 753 | \$252,558.35 |
| Lien cases not pending in court..... | 946 | 1,139,695.61 |
| Total..... | 1,099 | 1,392,253.96 |

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

TABLE 132.—Civil cases pending at the beginning and end of the fiscal year 1949¹

| | Pending July 1, 1948 | Pending June 30, 1949 |
|---|----------------------|-----------------------|
| For suit by the United States..... | 148 | 196 |
| Pending in district courts..... | 1,197 | 1,396 |
| Involving liens..... | 631 | 690 |
| Pending in circuit courts of appeals..... | 47 | 46 |
| Pending in Court of Claims..... | 134 | 171 |
| Pending in Supreme Court..... | 0 | 2 |
| Pending payment of judgment claims..... | 47 | 61 |
| State courts and miscellaneous..... | 0 | 0 |
| Total..... | 2,204 | 2,561 |

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

TABLE 133.—Number of Civil Division cases tried by the Department of Justice and number decided by the courts during the fiscal year 1949

| Courts | Cases tried | Cases decided | | | Total |
|--------------------------------|-------------|--------------------|--------------------|--|-------|
| | | For the Government | Against Government | Partly for and partly against Government | |
| District courts..... | 98 | 88 | 82 | 9 | 179 |
| Circuit courts of appeals..... | 47 | 42 | 26 | 1 | 69 |
| Court of Claims..... | 5 | 6 | 8 | 0 | 14 |
| Supreme Court..... | 1 | 2 | 0 | 0 | 2 |
| Total..... | 141 | 138 | 116 | 10 | 264 |

CLAIMS DIVISION

TABLE 134.—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 1949, inclusive

| | 1939 | 1940 | 1941 | 1942 | 1943 | 1944 | 1945 | 1946 | 1947 | 1948 | 1949 |
|----------------------------------|------|------|------|------|------|------|------|------|------|------|------|
| Pending beginning of fiscal year | 52 | 83 | 93 | 103 | 70 | 60 | 54 | 39 | 28 | 13 | 10 |
| Filed during year | 107 | 120 | 103 | 38 | 22 | 5 | | 2 | | | |
| Total | 159 | 203 | 196 | 141 | 92 | 66 | 54 | 41 | 28 | 13 | 10 |
| Closed: | | | | | | | | | | | |
| By dismissal | 76 | 89 | 61 | 20 | 1 | 1 | | | | | |
| By agreed settlement | | 9 | 8 | 22 | 16 | 3 | 3 | 12 | 8 | | 6 |
| By decision on merits | | 12 | 24 | 29 | 15 | 7 | 12 | 1 | 7 | 3 | 2 |
| Total | 76 | 110 | 93 | 71 | 32 | 11 | 16 | 13 | 15 | 3 | 7 |

¹ United States Processing Tax Board of Review was abolished December 31, 1942, and its jurisdiction and functions were transferred to The Tax Court of the United States (sec. 510, Revenue Act of 1942).

TABLE 135.—Number, and amounts, of cases shown in table 134 for the fiscal year 1949 only, by class of tax and amounts involved

| Class of tax | Pending June 30, 1948 | | Filed during fiscal year 1949 | | Closed during fiscal year 1949 | | Pending June 30, 1949 | |
|--------------|-----------------------|-------------------|-------------------------------|-------------------|--------------------------------|-------------------|-----------------------|-------------------|
| | Number | Amount in dispute | Number | Amount in dispute | Number | Amount in dispute | Number | Amount in dispute |
| Processing | 10 | \$8,789,624 | | | 7 | \$636,766 | 3 | \$8,152,858 |

TABLE 136.—Status of processing tax cases pending before The Tax Court of the United States, including those appealed to appellate courts, June 30, 1949

| | Number |
|-------------------------------|--------|
| In process of preparation: | |
| Field calendar | 2 |
| In circuit courts of appeals: | |
| Awaiting decision | 1 |
| Total | 3 |

TABLE 137.—Results obtained in processing tax cases closed before The Tax Court of the United States, including those appealed to appellate courts, fiscal year 1949

| Character of closing | Number of cases | Amount of claims in dispute | Amount of claims recovered by taxpayers | Percentage of claims recovered by taxpayers |
|----------------------|-----------------|-----------------------------|---|---|
| Agreed settlement | 5 | \$70,180 | \$9,660 | 13.76 |
| Decision on merits | 2 | 566,586 | 0 | 0 |
| Total | 7 | 636,766 | 9,660 | 1.52 |

TABLE 138.—Civil cases received and disposed of by Processing Tax Section, Claims Division, and number decided by courts during the fiscal year 1949

| | Not in suit | District courts | Circuit courts of appeals | Court of Claims | Supreme Court | Total |
|----------------------------------|-------------|-----------------|---------------------------|-----------------|---------------|-------|
| Pending beginning of fiscal year | | 26 | | 2 | | 28 |
| Received during fiscal year | | | | | | |
| Total | | 26 | | 2 | | 28 |
| Disposed of during fiscal year | | 13 | | 1 | | 14 |
| Pending end of fiscal year | | 13 | | 1 | | 14 |

TABLE 139.—Civil cases received and disposed of by Processing Tax Section, Claims Division, during the fiscal year 1949, by number of cases and amounts involved

| | Number of cases | Amount involved |
|----------------------------------|-----------------|-----------------|
| Pending beginning of fiscal year | 28 | \$1,636,607.74 |
| Received during fiscal year | | |
| Total | 28 | 1,636,607.74 |
| Disposed of during fiscal year | 14 | 100,170.32 |
| Pending end of fiscal year | 14 | 1,536,437.42 |

TABLE 140.—Cases received and disposed of by Reorganization Section, Claims Division, during fiscal year 1949

| | |
|----------------------------------|-------|
| Pending beginning of fiscal year | 665 |
| Received during fiscal year | 937 |
| Total | 1,602 |
| Disposed of during fiscal year | 596 |
| Pending end of fiscal year | 1,006 |

TABLE 141.—Results obtained in cases closed in Reorganization Section, Claims Division, during fiscal year 1949

| Character of closing | Number of cases | Amount involved | Amount collected |
|--------------------------|-----------------|-----------------|------------------|
| Payment | 189 | \$5,352,044.74 | \$4,648,465.00 |
| Uncollectible | 1 | 239.31 | |
| Abatement | 4 | 2,718.54 | |
| Transferred from section | 298 | 5,971,257.59 | |
| No tax due | 65 | | |
| Other | 39 | 47,152.16 | |
| Total | 596 | 11,373,412.34 | 4,648,465.00 |

TABLE 142.—Liability involved in cases of Reorganization Section, Claims Division, pending June 30, 1949

| | |
|-----------|------------------|
| Taxes | \$103,827,568.00 |
| Interest | 11,174,865.33 |
| Penalties | 1,677,883.50 |
| Total | 116,680,316.83 |

TABLE 143.—Cases received and disposed of by Bankruptcy and Receivership Section, Claims Division, during the fiscal year 1949

| | |
|---------------------------------------|---------------|
| Pending beginning of fiscal year..... | 3, 009 |
| Received during fiscal year..... | 4, 137 |
| Total..... | 7, 146 |
| Disposed of during fiscal year..... | 2, 177 |
| Pending end of fiscal year..... | 4, 969 |

TABLE 144.—Cases received and disposed of by Compromise Section, Claims Division, during fiscal year 1949

| | |
|---------------------------------------|---------------|
| Pending beginning of fiscal year..... | 2, 591 |
| Received during fiscal year..... | 2, 382 |
| Total..... | 4, 973 |
| Disposed of during fiscal year..... | 1, 732 |
| Pending end of fiscal year..... | 3, 241 |

TABLE 145.—Liability involved in cases of Compromise Section, Claims Division, pending June 30, 1949

| | |
|------------------------|-------------------------|
| Taxes..... | \$38, 158, 509. 71 |
| Interest assessed..... | 2, 514, 199. 98 |
| Interest accrued..... | 549, 899. 55 |
| Penalties..... | 1, 556, 404. 98 |
| Lien fees..... | 352. 95 |
| Total..... | 42, 779, 367. 17 |

TABLE 146.—Results obtained in cases closed in Compromise Section, Claims Division, fiscal year 1949

| Character of closing | Number of cases | Amount involved | Amount collected |
|-------------------------------|-----------------|-------------------------|------------------------|
| Payment..... | 1, 281 | \$8, 045, 115. 07 | \$4, 892, 724. 82 |
| Compromise..... | 81 | 21, 037, 183. 02 | 1, 532, 425. 27 |
| Abatement..... | 61 | 801, 589. 22 | |
| Uncollectible..... | 264 | 565, 846. 35 | |
| Barred by limitations..... | 1 | 2, 457. 17 | |
| Transferred from section..... | 17 | 132, 647. 96 | |
| Other..... | 27 | 97, 823. 21 | |
| Total..... | 1, 732 | 30, 682, 662. 00 | 6, 425, 150. 09 |

TABLE 147.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1949
A. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE¹

| District | Salaries of collectors, deputies, clerks, etc. | Travel expenses | Rent | Telegraph | Telephone | Supplies and equipment | Miscellaneous | Total |
|----------------------|--|-----------------|---------------|-----------|--------------|------------------------|---------------|-------------------|
| Alabama..... | \$1, 040, 879. 96 | \$25, 925. 28 | \$10, 582. 00 | \$12. 01 | \$4, 033. 13 | \$5, 212. 62 | \$7, 125. 05 | \$1, 108, 879. 46 |
| Arizona..... | 385, 548. 17 | 13, 112. 24 | 1, 100. 00 | 7. 34 | 2, 142. 10 | 1, 769. 69 | 1, 707. 01 | 414, 274. 65 |
| Arkansas..... | 660, 396. 67 | 38, 628. 94 | | 2. 65 | 3, 362. 60 | 4, 107. 11 | 2, 219. 27 | 719, 017. 14 |
| California: | | | | | | | | |
| First district..... | 3, 154, 072. 24 | 54, 018. 19 | 77, 638. 34 | 7. 68 | 23, 371. 31 | 16, 989. 37 | 12, 748. 46 | 3, 287, 496. 69 |
| Sixth district..... | 4, 102, 927. 59 | 70, 987. 34 | 77, 087. 82 | 0. 67 | 30, 015. 39 | 35, 983. 64 | 59, 470. 78 | 4, 288, 332. 66 |
| Colorado..... | 4, 842, 813. 69 | 16, 638. 80 | 74, 447. 80 | 0. 67 | 4, 641. 80 | 4, 081. 43 | 2, 006. 64 | 4, 881, 458. 60 |
| Connecticut..... | 1, 525, 000. 40 | 10, 993. 92 | 116, 148. 12 | 1. 68 | 8, 195. 22 | 16, 791. 12 | 8, 373. 23 | 1, 548, 888. 68 |
| Delaware..... | 1, 226, 821. 61 | 8, 470. 88 | | | 8, 300. 64 | 1, 891. 64 | 864. 73 | 1, 246, 288. 60 |
| Florida..... | 4, 960, 641. 98 | 41, 960. 64 | 20, 433. 60 | 23. 50 | 5, 278. 17 | 11, 710. 69 | 8, 054. 27 | 4, 988, 260. 25 |
| Georgia..... | 1, 210, 441. 62 | 41, 688. 13 | 17, 825. 00 | 69. 98 | 2, 430. 84 | 8, 288. 86 | 4, 751. 42 | 1, 288, 227. 70 |
| Hawaii..... | 450, 457. 04 | 5, 036. 18 | 761. 17 | 4. 38 | 2, 430. 84 | 11, 830. 89 | 3, 223. 63 | 458, 927. 92 |
| Idaho..... | 376, 427. 16 | 9, 730. 15 | | | 1, 757. 94 | 2, 320. 51 | 2, 698. 24 | 383, 865. 74 |
| Illinois: | | | | | | | | |
| First district..... | 4, 880, 080. 73 | 22, 359. 98 | 84, 951. 92 | 8. 03 | 23, 708. 39 | 33, 739. 71 | 95, 326. 88 | 4, 989, 176. 64 |
| Eighth district..... | 1, 840, 084. 73 | 49, 137. 06 | 49, 141. 00 | 6. 98 | 7, 681. 82 | 12, 061. 20 | 6, 029. 87 | 1, 965, 022. 36 |
| Indiana..... | 2, 232, 330. 57 | 45, 634. 83 | 15, 359. 70 | 16. 28 | 9, 814. 76 | 18, 826. 47 | 9, 263. 83 | 2, 431, 376. 42 |
| Iowa..... | 1, 267, 330. 22 | 58, 241. 43 | 7, 293. 43 | 1. 16 | 5, 436. 83 | 12, 377. 65 | 3, 202. 38 | 1, 332, 765. 25 |
| Kansas..... | 1, 265, 080. 65 | 59, 994. 32 | 27, 910. 63 | 1. 40 | 4, 438. 83 | 4, 266. 44 | 2, 445. 51 | 1, 302, 143. 19 |
| Kentucky..... | 1, 202, 240. 65 | 30, 593. 01 | | 5. 35 | 5, 883. 46 | 11, 636. 83 | 6, 481. 38 | 1, 264, 824. 68 |
| Louisiana..... | 1, 642, 447. 26 | 28, 301. 42 | 10, 725. 00 | 11. 40 | 3, 244. 83 | 4, 701. 45 | 4, 702. 03 | 1, 777, 919. 39 |
| Maine..... | 2, 418, 067. 68 | 30, 013. 65 | 4, 628. 75 | 11. 71 | 4, 204. 97 | 6, 041. 67 | 4, 610. 83 | 2, 574, 445. 45 |
| Maryland..... | 3, 178, 812. 47 | 13, 085. 86 | 59, 713. 67 | 7. 67 | 11, 726. 92 | 43, 666. 31 | 37, 182. 64 | 3, 418, 811. 64 |
| Massachusetts..... | 3, 001, 626. 09 | 22, 622. 65 | 154, 015. 04 | 4. 67 | 17, 884. 49 | 31, 204. 47 | 16, 852. 64 | 3, 212, 007. 33 |
| Michigan..... | 1, 827, 731. 58 | 47, 175. 68 | 115, 638. 25 | 9. 35 | 17, 884. 49 | 60, 431. 94 | 59, 219. 63 | 2, 003, 356. 98 |
| Minnesota..... | 1, 647, 676. 22 | 31, 111. 63 | 2, 825. 33 | 11. 32 | 9, 127. 67 | 4, 608. 62 | 3, 278. 15 | 1, 777, 919. 39 |
| Mississippi..... | | | | | | | | |
| First district..... | 1, 454, 117. 84 | 23, 824. 05 | 5, 555. 00 | | 3, 684. 89 | 8, 268. 73 | 2, 688. 96 | 1, 498, 174. 17 |
| Sixth district..... | 495, 086. 59 | 27, 172. 03 | 5, 710. 00 | | 2, 716. 43 | 3, 035. 20 | 2, 035. 00 | 1, 038, 000. 73 |
| Montana..... | 437, 018. 11 | 19, 145. 01 | 6, 274. 00 | 0. 40 | 2, 100. 06 | 1, 949. 18 | 2, 151. 74 | 462, 656. 40 |
| Nebraska..... | 674, 830. 68 | 30, 704. 61 | 42, 468. 93 | | 3, 680. 30 | 7, 053. 74 | 5, 381. 80 | 1, 014, 270. 80 |
| Nevada..... | 137, 421. 96 | 8, 468. 81 | | 6. 83 | 3, 671. 45 | 2, 247. 25 | 613. 92 | 174, 429. 24 |
| New Hampshire..... | 385, 248. 85 | 8, 131. 47 | 17, 614. 60 | 1. 98 | 2, 034. 49 | 7, 656. 10 | 8, 632. 07 | 424, 317. 62 |
| New Jersey..... | | | | | | | | |
| First district..... | 867, 876. 02 | 11, 801. 49 | 1, 922. 04 | | 1, 922. 04 | 4, 945. 69 | 4, 330. 70 | 910, 045. 84 |
| Fifth district..... | 2, 561, 948. 88 | 16, 539. 29 | 53, 849. 69 | 1. 23 | 17, 586. 45 | 17, 611. 83 | 20, 792. 68 | 2, 692, 362. 05 |
| New Mexico..... | 311, 928. 99 | 14, 249. 76 | 53, 848. 00 | 4. 78 | 17, 833. 16 | 4, 015. 66 | 1, 462. 45 | 333, 472. 72 |

¹ From the appropriation "Collecting the Internal Revenue, 1949."

TABLE 147.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1949—Continued

A. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE¹—Continued

| District | Salaries of collectors, deputies, clerks, etc. | Travel expenses | Rent | Telegraph | Telephone | Supplies and equipment | Miscellaneous | Total |
|-----------------------------|--|-----------------|--------------|-----------|-------------|------------------------|---------------|----------------|
| New York: | | | | | | | | |
| First district..... | \$3,342,997.10 | \$6,458.07 | \$253,323.81 | | \$19,830.53 | \$26,954.07 | \$9,533.07 | \$3,659,096.65 |
| Second district..... | 1,426,141.39 | 1,234.49 | 34,993.86 | | 10,394.58 | 8,822.18 | 74,670.31 | 1,556,256.81 |
| Third district..... | 2,077,966.48 | 893.15 | 49,353.96 | \$8.49 | 19,555.69 | 24,370.13 | 9,420.27 | 2,181,568.11 |
| Fourth district..... | 2,128,458.27 | 16,780.07 | 18,213.50 | .77 | 11,329.44 | 15,816.15 | 5,027.80 | 2,198,631.10 |
| Twenty-first district..... | 1,003,004.31 | 15,560.18 | 15,496.99 | 107.92 | 2,546.86 | 5,699.01 | 2,642.95 | 1,045,058.22 |
| Twenty-second district..... | 1,472,813.38 | 13,430.62 | 4,026.00 | | 4,474.46 | 10,817.13 | 3,840.01 | 1,509,401.60 |
| Twenty-third district..... | 1,305,899.23 | 39,815.84 | 69,389.02 | 27.30 | 4,087.51 | 27,697.02 | 8,496.58 | 1,465,412.50 |
| North Carolina..... | 389,425.45 | 17,715.76 | | 5.40 | 1,271.40 | 1,137.51 | 1,083.71 | 410,639.23 |
| North Dakota..... | | | | | | | | |
| Ohio: | | | | | | | | |
| First district..... | 1,172,787.73 | 7,570.70 | 6,545.00 | 1.65 | 2,557.82 | 5,252.18 | 6,637.45 | 1,201,352.53 |
| Tenth district..... | 733,079.77 | 12,683.59 | 10,413.33 | 45.53 | 3,796.75 | 4,372.63 | 2,829.06 | 767,220.66 |
| Eleventh district..... | 760,275.43 | 14,640.60 | 3,060.00 | | 3,532.15 | 5,286.73 | 3,252.20 | 790,037.10 |
| Eighteenth district..... | 2,317,009.43 | 24,152.10 | 436,488.44 | 8.13 | 13,303.76 | 19,225.19 | 107,987.42 | 2,918,844.46 |
| Oklahoma..... | 1,139,579.82 | 52,843.71 | 23,089.00 | 9.51 | 6,377.76 | 7,624.65 | 3,438.24 | 1,232,962.69 |
| Oregon..... | 1,042,357.09 | 27,661.17 | 20,394.95 | | 6,120.06 | 8,674.27 | 5,748.16 | 1,110,955.70 |
| Pennsylvania: | | | | | | | | |
| First district..... | 3,229,827.98 | 23,613.16 | 97,862.02 | | 15,635.42 | 21,006.74 | 14,504.86 | 3,402,450.18 |
| Twelfth district..... | 919,957.26 | 16,071.17 | 9,208.50 | 10.66 | 2,110.53 | 4,207.08 | 3,582.28 | 949,147.50 |
| Twenty-third district..... | 1,847,789.24 | 18,764.22 | 12,097.00 | 4.64 | 3,025.35 | 9,387.18 | 8,101.52 | 1,999,169.15 |
| Rhode Island..... | 615,058.88 | 3,471.07 | 61,202.51 | 4.65 | 3,390.16 | 9,750.57 | 6,312.06 | 597,189.90 |
| South Carolina..... | 621,962.84 | 24,011.94 | 5,740.00 | | 2,787.68 | 2,776.69 | 1,387.37 | 472,995.06 |
| South Dakota..... | 442,034.02 | 22,504.59 | 3,650.00 | | 1,607.00 | 2,678.00 | 521.45 | 1,156,962.38 |
| Tennessee..... | 1,115,954.80 | 27,232.41 | 171.60 | 6.04 | 4,211.85 | 5,526.53 | 3,860.85 | 1,166,962.38 |
| Texas: | | | | | | | | |
| First district..... | 1,884,117.03 | 45,006.70 | 37,981.50 | 26.01 | 9,453.83 | 19,209.61 | 10,158.42 | 2,005,953.10 |
| Second district..... | 1,816,763.99 | 51,370.08 | 41,248.34 | 13.88 | 8,477.95 | 10,123.82 | 4,277.93 | 1,932,280.39 |
| Utah..... | 386,629.86 | 6,525.57 | | | 1,230.81 | 1,518.67 | 2,124.39 | 398,129.30 |
| Vermont..... | 265,898.01 | 7,847.91 | 8,698.25 | 3.74 | 3,110.10 | 3,503.89 | 2,362.90 | 291,419.80 |
| Virginia..... | 1,459,082.74 | 47,540.00 | 44,657.41 | 57.53 | 7,067.22 | 14,543.32 | 13,615.60 | 1,583,501.82 |
| Washington..... | 1,827,010.87 | 35,089.41 | 84,940.67 | 265.52 | 10,864.55 | 19,354.79 | 10,701.43 | 1,988,227.24 |
| West Virginia..... | 526,981.36 | 21,404.02 | 1,455.00 | 19.01 | 3,651.41 | 5,367.13 | 4,314.00 | 863,191.93 |
| Wisconsin..... | 2,285,971.81 | 65,136.90 | 22,665.42 | .63 | 8,749.89 | 12,669.72 | 8,371.99 | 2,402,966.36 |
| Wyoming..... | 210,147.55 | 10,217.19 | 660.00 | 19.25 | 871.04 | 1,683.55 | 1,060.48 | 224,679.06 |
| Total..... | 90,461,119.32 | 1,649,014.20 | 2,302,775.67 | 913.01 | 449,149.66 | 753,992.18 | 750,709.82 | 96,367,678.86 |

¹From the appropriation "Collecting the Internal Revenue, 1949."

B. DISBURSEMENTS FOR INTERNAL REVENUE AGENTS¹

| District | Salaries of agents, clerks, etc. | Travel expenses | Rent | Telegraph | Telephone | Supplies and equipment | Miscellaneous | Total |
|----------------------|----------------------------------|-----------------|--------------|-----------|------------|------------------------|---------------|---------------|
| Atlanta..... | \$510,514.17 | \$22,029.20 | \$700.00 | | \$10.89 | \$1,188.49 | \$3,941.05 | \$2,250.38 |
| Baltimore..... | 1,376,599.73 | 15,411.48 | 56,120.87 | | 5,080.83 | 4,053.54 | 1,227.84 | 1,458,494.29 |
| Birmingham..... | 314,662.73 | 15,071.19 | 15,096.39 | 1.40 | 1,119.15 | 2,835.97 | 1,550.06 | 350,338.89 |
| Boston..... | 1,672,695.97 | 22,482.42 | 38,921.41 | 2.41 | 4,475.02 | 3,690.99 | 6,498.87 | 1,748,787.09 |
| Brooklyn..... | 1,174,697.45 | 7,306.20 | 37,679.52 | | 4,475.84 | 13,021.97 | 3,615.45 | 1,240,796.53 |
| Buffalo..... | 897,789.96 | 17,857.61 | 34,685.66 | 9.11 | 3,012.14 | 4,570.18 | 1,581.58 | 959,506.24 |
| Chicago..... | 2,800,580.30 | 14,446.69 | 155,681.90 | | 9,455.21 | 13,798.46 | 18,755.55 | 3,012,619.11 |
| Cincinnati..... | 735,540.51 | 26,651.55 | 37,434.43 | | 1,789.34 | 3,503.11 | 1,842.00 | 806,781.04 |
| Cleveland..... | 1,409,430.76 | 28,463.77 | 99,613.87 | | 5,228.99 | 4,945.84 | 4,937.20 | 1,552,620.43 |
| Dallas..... | 234,335.61 | 12,059.88 | 8,122.36 | | 1,098.15 | 2,370.29 | 697.87 | 268,684.16 |
| Deuver..... | 1,729,929.30 | 84,458.01 | 61,997.85 | 6.46 | 3,949.14 | 5,729.37 | 3,757.42 | 1,899,826.55 |
| Detroit..... | 505,744.79 | 11,399.00 | 1,815.00 | | 1,824.36 | 3,013.67 | 686.04 | 524,492.28 |
| Greensboro..... | 1,717,876.60 | 18,599.60 | 68,930.86 | | 6,789.82 | 6,009.24 | 4,812.16 | 1,822,078.28 |
| Honolulu..... | 593,181.87 | 31,363.63 | | 6.88 | 2,015.64 | 4,500.91 | 1,675.29 | 632,644.22 |
| Huntington..... | 224,734.30 | 3,594.32 | 9,672.50 | | 607.65 | 1,746.68 | 1,485.48 | 241,840.93 |
| Indianapolis..... | 291,549.91 | 12,342.22 | 2,465.29 | 3.08 | 782.29 | 2,234.25 | 851.27 | 310,228.41 |
| Jacksonville..... | 653,296.05 | 20,530.53 | 23,395.52 | .47 | 2,789.74 | 4,866.89 | 1,831.31 | 707,210.51 |
| Los Angeles..... | 698,924.66 | 21,569.53 | 25,300.13 | 5.24 | 2,393.35 | 3,864.65 | 3,106.22 | 755,163.68 |
| Louisville..... | 1,720,924.03 | 21,255.96 | 83,913.21 | 1.34 | 8,194.09 | 9,020.03 | 3,949.95 | 1,848,143.55 |
| Milwaukee..... | 381,621.98 | 15,984.73 | 13,216.28 | | 1,218.40 | 1,616.14 | 805.28 | 414,162.81 |
| Nashville..... | 681,364.71 | 14,612.07 | 25,896.09 | | 2,981.89 | 3,370.33 | 2,301.60 | 730,426.59 |
| Newark..... | 628,263.92 | 21,501.96 | 15,837.74 | 3.21 | 1,884.29 | 3,005.07 | 3,404.86 | 675,901.04 |
| New Haven..... | 1,638,149.13 | 11,787.61 | 54,413.05 | | 9,636.08 | 6,934.17 | 1,996.66 | 1,722,856.70 |
| New Orleans..... | 1,008,015.93 | 15,602.64 | 55,991.70 | 2.31 | 4,853.73 | 7,220.23 | 13,884.83 | 1,105,671.07 |
| New York: | | | | | | | | |
| Second Division..... | 683,209.71 | 28,231.70 | 25,301.48 | 11.83 | 2,656.50 | 6,462.55 | 2,874.73 | 748,799.80 |
| Upper Division..... | 2,947,878.43 | 12,267.43 | 1,920.00 | 1.26 | 5,516.99 | 9,972.20 | 1,358.28 | 2,976,988.49 |
| Oklahoma City..... | 3,281,579.00 | 8,752.00 | | | 10,238.12 | 2,650.05 | 3,315.24 | 3,315,245.82 |
| Omaha..... | 532,646.88 | 24,281.70 | 27,852.87 | 1.04 | 1,498.84 | 3,323.31 | 1,611.89 | 690,216.03 |
| Philadelphia..... | 656,979.21 | 31,859.14 | 25,638.58 | 13.83 | 1,898.92 | 2,960.36 | 2,616.88 | 721,950.92 |
| Pittsburgh..... | 1,902,639.06 | 32,687.32 | 146,985.00 | | 6,695.73 | 7,519.25 | 4,178.79 | 2,100,605.15 |
| Richmond..... | 1,016,616.81 | 15,284.97 | 43,936.25 | | 1,859.01 | 4,336.64 | 1,189.65 | 1,086,223.33 |
| Salt Lake City..... | 658,533.08 | 27,945.68 | 4,384.54 | 2.71 | 2,222.23 | 5,297.83 | 1,510.68 | 599,896.65 |
| San Francisco..... | 343,415.48 | 18,729.71 | 9,828.83 | 4.83 | 1,900.14 | 3,284.59 | 2,331.97 | 379,395.55 |
| Seattle..... | 1,287,856.23 | 21,316.69 | 94,170.64 | 3.03 | 6,124.55 | 8,039.94 | 2,542.71 | 1,410,663.84 |
| Springfield..... | 762,439.58 | 25,747.33 | 28,945.45 | .72 | 3,902.99 | 7,329.00 | 3,501.54 | 831,856.61 |
| St. Louis..... | 342,799.63 | 10,547.28 | 10,083.26 | 3.12 | 854.95 | 1,841.33 | 1,473.23 | 376,502.80 |
| St. Paul..... | 1,048,759.35 | 21,026.24 | 39,369.26 | 2.99 | 2,892.61 | 4,991.62 | 3,418.53 | 1,118,460.50 |
| Wichita..... | 730,462.31 | 31,487.70 | 13,649.09 | 3.88 | 2,666.69 | 3,058.88 | 4,530.33 | 808,858.83 |
| Wichita..... | 473,064.50 | 32,313.05 | 13,695.00 | 2.84 | 1,156.91 | 2,359.98 | 1,105.54 | 624,597.92 |
| Total..... | 40,071,203.73 | 837,859.57 | 1,421,061.96 | 104.93 | 137,711.11 | 207,697.56 | 128,828.67 | 42,799,467.55 |

¹From the appropriation "Collecting the Internal Revenue, 1949."

TABLE 147.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1949—Continued

C. DISBURSEMENTS FOR DISTRICT SUPERVISORS' OFFICES¹

| District | Salaries of supervisors, clerks, etc. | Travel expenses | Rent | Telegraph | Telephone | Supplies and equipment | Miscellaneous | Total |
|---------------|---------------------------------------|-----------------|--------------|-----------|-------------|------------------------|---------------|------------------|
| Boston | \$227, 105.92 | \$22, 600.66 | \$44, 191.63 | \$11.35 | \$3, 041.19 | \$13, 303.92 | \$33, 671.33 | \$1, 043, 925.94 |
| New York | 1, 255, 667.43 | 32, 091.86 | 60, 779.98 | 8.75 | 5, 290.80 | 28, 547.12 | 59, 103.05 | 1, 453, 488.99 |
| Philadelphia | 1, 372, 942.94 | 40, 087.48 | 6, 689.47 | 23.85 | 3, 325.60 | 17, 368.35 | 36, 338.32 | 1, 476, 726.01 |
| Newark | 645, 771.16 | 11, 894.90 | 34, 965.12 | 8.14 | 2, 451.73 | 10, 812.08 | 15, 615.36 | 722, 118.45 |
| Baltimore | 1, 513, 581.72 | 80, 407.04 | 6, 153.99 | 66.02 | 7, 079.70 | 27, 035.51 | 69, 473.98 | 1, 703, 797.96 |
| Atlanta | 1, 839, 161.92 | 51, 953.99 | 25, 546.37 | 83.90 | 4, 507.33 | 27, 471.38 | 95, 292.68 | 1, 982, 220.90 |
| Louisville | 877, 395.25 | 51, 152.46 | 7, 526.97 | 35.58 | 3, 800.34 | 14, 897.20 | 47, 040.42 | 1, 004, 788.85 |
| Detroit | 1, 812, 862.39 | 33, 821.28 | 30, 074.36 | 36.37 | 3, 794.88 | 16, 092.26 | 42, 446.83 | 2, 073, 745.72 |
| Chicago | 861, 119.56 | 57, 994.33 | 13, 938.00 | 70.31 | 3, 925.08 | 19, 962.02 | 64, 993.09 | 986, 545.35 |
| New Orleans | 797, 392.15 | 55, 117.82 | 5, 774.01 | 40.80 | 4, 082.92 | 13, 781.43 | 46, 628.76 | 929, 078.24 |
| Kansas City | 652, 628.19 | 54, 799.97 | 11, 771.87 | 79.84 | 4, 068.97 | 15, 506.34 | 46, 369.10 | 857, 795.87 |
| St. Paul | 242, 218.29 | 31, 597.33 | 21, 194.36 | 23.18 | 2, 471.79 | 12, 105.78 | 37, 770.24 | 286, 023.66 |
| Denver | 1, 517, 987.92 | 18, 572.53 | 11, 424.30 | 13.94 | 1, 070.24 | 8, 862.88 | 13, 861.48 | 1, 655, 079.99 |
| San Francisco | 365, 880.07 | 53, 222.65 | 8, 939.78 | 61.41 | 4, 608.94 | 22, 263.22 | 42, 995.17 | 423, 613.84 |
| Seattle | 365, 880.07 | 25, 801.47 | 963.00 | 19.91 | 2, 497.08 | 12, 311.29 | 20, 136.02 | 423, 613.84 |
| Total | 15, 575, 238.28 | 625, 865.71 | 289, 938.21 | 588.35 | 56, 016.49 | 280, 120.83 | 670, 696.82 | 17, 478, 464.69 |

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 | \$225, 660.69 | \$1, 818.31 | \$13, 548.37 | | \$1, 830.67 | \$1, 867.59 | \$1, 561.59 | \$246, 287.22 |
| Central | 157, 878.85 | 2, 431.78 | 18, 080.40 | \$1.15 | 1, 826.82 | 4, 033.40 | 2, 158.19 | 185, 408.59 |
| Chicago | 261, 876.81 | 891.05 | 63, 059.79 | 7.94 | 3, 539.06 | 2, 390.13 | 5, 274.04 | 337, 088.82 |
| Eastern | 355, 760.02 | 954.62 | 77, 087.08 | 9.40 | 3, 512.89 | 5, 542.88 | 3, 258.18 | 446, 125.07 |
| New England | 130, 979.02 | 1, 232.11 | 2, 750.00 | 2.31 | 1, 314.28 | 1, 438.04 | 1, 184.94 | 138, 950.70 |
| New York | 461, 655.35 | 1, 053.21 | 125, 596.65 | 9.51 | 3, 922.94 | 5, 623.00 | 4, 863.90 | 602, 729.56 |
| North Central | 245, 052.43 | 1, 331.44 | 33, 207.20 | 2.71 | 1, 844.94 | 2, 268.44 | 2, 746.90 | 286, 110.42 |
| Northwestern | 84, 136.61 | 987.80 | 11, 723.95 | | 2, 251.77 | 7, 018.16 | 1, 108.05 | 107, 569.98 |
| Pacific | 265, 638.02 | 2, 194.84 | 43, 086.42 | 3.15 | 3, 119.48 | 4, 826.14 | 3, 768.78 | 322, 636.81 |
| Southern | 181, 315.47 | 3, 483.33 | 27, 185.35 | 22.39 | 2, 882.46 | 3, 654.69 | 2, 200.89 | 220, 744.58 |
| Southwestern | 301, 984.56 | 1, 533.70 | 51, 094.36 | 4.16 | 3, 523.03 | 5, 978.05 | 6, 417.33 | 370, 525.19 |
| Western | 214, 292.70 | 3, 938.58 | 29, 473.50 | | 1, 708.90 | 4, 221.07 | 4, 201.62 | 257, 836.37 |
| Total | 2, 886, 228.53 | 21, 850.77 | 495, 883.07 | 62.72 | 31, 327.24 | 48, 916.59 | 38, 744.39 | 3, 523, 013.31 |

¹ From the Appropriation "Collecting the Internal Revenue, 1949."

E. DISBURSEMENTS FOR CHIEF COUNSEL, FIELD DIVISIONS¹

| Division | Salaries of Chief Counsel, field employees | Travel expenses | Rent | Telegraph | Telephone | Miscellaneous | Total |
|---------------|--|-----------------|------------|-----------|-----------|---------------|----------------|
| Atlantic | \$76, 971.78 | \$436.55 | | | | | \$77, 408.33 |
| Central | 50, 344.13 | 1, 351.51 | | | | \$7.00 | 51, 702.64 |
| Chicago | 339, 426.17 | 4, 464.12 | 18, 702.64 | | \$0.72 | 1, 798.59 | 367, 022.64 |
| Eastern | 209, 252.54 | 2, 501.09 | | | | | 211, 753.63 |
| New England | 56, 188.41 | 577.29 | | | | 16.75 | 56, 782.45 |
| New York | 451, 585.08 | 2, 470.40 | 19, 693.62 | | | 1, 869.40 | 476, 800.77 |
| North Central | 105, 339.37 | 1, 187.07 | | | | | 106, 526.44 |
| Northwestern | 51, 656.27 | 1, 155.88 | | | | | 52, 812.15 |
| Pacific | 239, 868.67 | 5, 008.52 | | | 2.32 | 1, 073.25 | 297, 900.92 |
| Southern | 183, 633.62 | 5, 545.20 | | | 1.77 | 763.51 | 190, 785.95 |
| Southwestern | 121, 430.68 | 4, 453.85 | | | | 841.85 | 125, 884.53 |
| Western | 72, 171.03 | 3, 583.98 | | | | | 75, 755.01 |
| Total | 2, 007, 737.95 | 32, 735.46 | 38, 396.26 | 4.81 | 6, 336.56 | 6, 032.42 | 2, 091, 243.46 |

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, 1949 | \$28, 246, 325.27 | \$328, 270.44 | \$353, 070.47 | \$5, 743.66 | \$92, 379.90 | \$2, 836, 317.38 | \$190, 926.79 | \$326, 877.66 | \$801, 609.05 | \$33, 680, 610.62 |

¹ From the appropriation "Collecting the Internal Revenue, 1949."

TABLE 147.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1949—Continued

G. RECAPITULATION

| Appropriation | Salaries | Travel expenses | Rent | Telegraph | Telephone | Supplies and equipment | Miscellaneous | Total |
|--|-----------------|-----------------|----------------|-----------|--------------|------------------------|---------------|-----------------|
| Collecting the Internal Revenue, 1949: | | | | | | | | |
| Collectors..... | \$90,461,119.32 | \$1,649,014.20 | \$2,372,775.57 | \$918.01 | \$449,149.66 | \$753,992.18 | \$750,709.52 | \$96,387,678.56 |
| Agents..... | 40,071,273.73 | 837,869.57 | 1,421,061.98 | 104.86 | 137,711.11 | 207,097.56 | 128,828.67 | 42,794,467.35 |
| Supervisors..... | 15,575,238.26 | 625,865.71 | 283,938.21 | 588.35 | 56,016.49 | 260,120.83 | 670,696.82 | 17,478,464.69 |
| Technical Staff, field force..... | 2,886,228.53 | 21,850.77 | 495,883.07 | 62.72 | 31,327.24 | 48,916.59 | 38,744.39 | 3,523,013.31 |
| Chief Counsel, field force..... | 2,007,737.95 | 32,735.46 | 38,396.26 | 4.81 | 6,336.56 | | 6,032.42 | 2,091,243.46 |
| Departmental service and field forces operating from Washington..... | 28,246,325.27 | 828,270.44 | 353,070.47 | 5,743.66 | 92,379.96 | 3,026,244.17 | 1,128,576.71 | 33,680,610.62 |
| Total..... | 179,247,853.05 | 3,995,596.15 | 4,901,128.66 | 7,422.48 | 772,920.96 | 4,296,971.83 | 2,718,888.83 | 195,940,478.49 |

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, 1948..... | \$8,697,316.59 | \$472,054.90 | \$398,877.70 | \$3,346.10 | \$122,371.94 | \$819,568.75 | \$764,616.92 | \$11,268,251.90 |
| Collecting the Internal Revenue, 1947..... | 2,918.47 | -440.94 | 1,120.63 | -39.80 | 1,787.87 | 14,704.82 | 12,462.28 | 32,553.33 |

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATION

| Appropriation | Total |
|---|--------------------|
| Refunding internal revenue collections..... | \$2,902,742,898.30 |

TABLE 148.—Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1948 and 1949

| Kind | Quantity | | Value | |
|--|-----------------------|-----------------------|-------------------------|-------------------------|
| | 1948 | 1949 | 1948 | 1949 |
| Liquors: | | | | |
| Distilled spirits cask stamps..... | 1,966,800 | 1,862,800 | \$870,609,880.00 | \$844,530,480.00 |
| Certificate of tax payment, distilled spirits for shipment in tank cars..... | 2,800 | 5,200 | (1) | (1) |
| Export (secs. 2878 and 2885, I. R. C.)..... | 44,400 | 45,600 | 4,440.00 | 4,560.00 |
| Bottled-in-bond, export (blue strips)..... | 1,008,000 | 1,050,000 | 10,080.00 | 10,500.00 |
| Bottled-in-bond, domestic (green strips)..... | 36,626,000 | 34,548,000 | 328,760.00 | 289,230.00 |
| Container or bottle stamps (red strip)..... | 1,194,383,550 | 1,236,474,000 | 11,657,635.50 | 12,138,165.00 |
| Rectified, class B..... | 255,940 | 248,500 | 22,463,829.00 | 18,408,170.00 |
| Rectified, Puerto Rico..... | | 200,000 | | 124,000.00 |
| Rectified, class A..... | 4,900 | 4,000 | (2) | (2) |
| Alcohol warehousing..... | 7,250 | 18,000 | (2) | (2) |
| Wholesale liquor dealer's packages..... | 4,000 | 2,000 | (2) | (2) |
| Wine..... | 30,953,900 | 34,280,100 | 60,731,630.85 | 62,266,041.75 |
| Fermented malt liquor..... | 54,704,760 | 49,869,620 | 702,549,000.00 | 687,542,800.00 |
| Tobacco: | | | | |
| Manufactured tobacco..... | 1,395,676,890 | 1,363,206,340 | 37,680,815.92 | 36,040,972.21 |
| Snuff..... | 438,766,248 | 375,071,176 | 7,886,425.71 | 7,310,817.44 |
| Cigars, large..... | 151,872,620 | 146,460,800 | 49,388,342.61 | 46,478,489.30 |
| Cigars, small..... | 10,221,000 | 7,915,000 | 77,381.25 | 59,700.00 |
| Cigarettes, class A..... | 17,293,474,400 | 17,309,210,000 | 1,210,487,402.95 | 1,211,888,154.40 |
| Cigarettes, class B..... | 125,600 | 128,900 | 31,192.56 | 24,475.92 |
| Cigarette tubes..... | | | | |
| Oleomargarine: | | | | |
| Domestic, colored..... | 3,690,025 | 8,806,400 | 5,836,555.00 | 13,827,520.00 |
| Domestic, uncolored..... | 36,775,150 | 29,124,000 | 2,139,446.50 | 1,752,447.50 |
| Process or rennated butter..... | 285,000 | 120,000 | 3,125.00 | 3,500.00 |
| Playing cards..... | 63,381,300 | 65,954,600 | 8,289,569.00 | 8,674,098.00 |
| Documentary..... | 34,426,612 | 27,962,248 | 61,332,959.00 | 51,357,381.00 |
| Stock transfer..... | 4,938,396 | 4,163,516 | 22,421,728.00 | 16,781,207.00 |
| Silver transfer..... | 8,052 | 8,184 | 362,552.00 | 176,788.00 |
| Narcotic..... | 8,754,775 | 6,771,625 | 567,309.50 | 281,960.25 |
| Order forms for optum..... | 1,448,500 | 1,585,500 | 14,485.00 | 15,855.00 |
| Marihuana..... | 100 | 100 | 100.00 | 100.00 |
| Order forms for marihuana..... | | 30 | | .60 |
| National Firearms Act (sec. 2720, I. R. C.): | | | | |
| Machine guns, silencers, etc..... | 40 | | 8,000.00 | |
| Certain short guns..... | 1,150 | 150 | 1,150.00 | 150.00 |
| Special or occupational stamps..... | 1,997,510 | 1,970,110 | 660,664,009.00 | 611,294,091.00 |
| Total..... | 20,765,825,668 | 20,707,066,479 | 3,735,387,804.35 | 3,631,121,654.37 |

Value inserted when purchased. Have no money value.

TABLE 149.—Cost of printing and binding for Internal Revenue Service, fiscal years 1948 and 1949

| Class of work | 1948 | | 1949 | |
|--|--------------------|------------------|----------------------|------------------|
| | Quantity | Cost | Quantity | Cost |
| Tax return forms..... | 650,899,000 | \$1,671,188 | 773,142,000 | \$1,730,258 |
| Instructions for tax returns..... | 118,187,000 | 263,975 | 56,416,000 | 272,760 |
| Administrative forms..... | 152,357,000 | 494,961 | 272,778,000 | 656,378 |
| Reports, regulations, etc..... | 2,062,000 | 167,927 | 1,545,000 | 171,775 |
| Letterheads, miscellaneous binding, etc..... | 43,255,000 | 81,919 | 42,100,000 | 79,329 |
| Total..... | 966,760,000 | 2,670,000 | 1,145,980,000 | 2,910,500 |