

ANNUAL REPORT
OF THE
COMMISSIONER OF
INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1950



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1951

TREASURY DEPARTMENT
 Document No. 3170
Internal Revenue

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OF THE
COMMISSIONER OF INTERNAL REVENUE**

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., January 12, 1951.

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, 1950:

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); and the Federal Firearms Act (52 Stat. 1250, 15 U. S. C. 901-909).

INTERNAL REVENUE COLLECTIONS

The following table shows the collections by general sources of revenue for 1950 as compared with 1949:

Summary of internal revenue collections, fiscal years 1949 and 1950

General source	Fiscal year		Increase or decrease (-)	
	1949	1950	Amount	Percent
Income and profits taxes:				
Individual:				
Withheld by employers.....	\$10,055,501,785	\$9,888,975,639	-\$166,526,146	-1.7
Other.....	7,996,320,132	7,264,332,309	-731,987,823	-9.2
Total individual income taxes.....	18,051,821,917	17,153,307,948	-898,513,969	-5.0
Corporation:				
Income taxes.....	11,342,643,793	10,759,586,067	-583,057,726	-5.1
Excess profits taxes:				
Declared value ¹	16,233,475	7,191,671	-9,041,804	-55.7
Revenue act of 1940, as amended ²	194,495,199	87,365,563	-107,129,636	-55.1
Army and Navy contracts.....	296,768	207,808	-88,960	-30.0
Total corporation income and profits taxes.....	11,553,669,234	10,854,351,109	-699,318,125	-6.1
Total income and profits taxes.....	29,605,491,151	28,007,659,057	-1,597,832,094	-5.4

Summary of internal revenue collections, fiscal years 1949 and 1950—Continued

General source	Fiscal year		Increase or decrease (-)	
	1949	1950	Amount	Percent
Employment taxes:				
Old-age insurance (Federal Insurance Contributions Act).....	1,687,150,996	1,873,401,208	186,250,212	11.0
Unemployment insurance (Federal Unemployment Tax Act).....	226,228,180	223,135,310	-3,092,864	-1.4
Carriers taxes—old-age benefits (Railroad Retirement Tax Act).....	562,733,585	548,038,296	-14,695,289	-2.6
Total employment taxes.....	2,476,112,762	2,644,574,820	168,462,058	6.8
Miscellaneous internal revenue:				
Capital stock tax ¹	6,137,508	266,466	-5,871,042	-95.7
Estate tax.....	735,780,569	657,441,482	-78,339,087	-10.6
Gift tax.....	60,757,344	48,785,057	-11,972,287	-19.7
Alcohol taxes:				
Distilled spirits (imported, excise)....	121,773,303	126,344,110	4,570,807	3.8
Distilled spirits (domestic, excise)....	1,276,180,995	1,295,555,495	19,374,500	1.5
Distilled spirits rectification tax.....	33,793,236	30,069,409	-3,723,827	-11.0
Wines.....	65,781,761	72,600,998	6,819,237	10.4
Floor taxes, wines and liquors.....	19,565	4,994	-14,571	-74.5
Bottle or container stamps.....	12,287,810	12,572,303	284,493	2.3
Fermented malt liquors.....	686,367,516	667,410,819	-18,956,697	-2.8
Special or occupational taxes.....	14,402,982	14,643,955	240,973	1.7
Total alcohol taxes.....	2,210,607,168	2,219,202,085	8,594,917	0.4
Tobacco taxes.....	1,321,874,770	1,328,464,346	6,589,576	0.5
Stamp taxes.....	72,828,043	84,648,199	11,820,156	16.2
Manufacturers' excise taxes.....	1,771,532,723	1,836,053,455	64,520,732	3.6
Retailers' excise taxes.....	449,210,787	409,128,421	-40,082,366	-8.9
Other taxes (communications, transportation, admissions, oleomargarine, etc., and repealed taxes not listed above).....	1,752,792,194	1,720,908,382	-31,883,812	-1.8
Total miscellaneous internal revenue.....	8,381,521,106	8,304,897,892	-76,623,214	-0.9
Grand total.....	40,463,125,019	38,957,131,768	-1,505,993,251	-3.7

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 \$2,216,834,210, were made from the appropriation "Refunding internal revenue collections, 1950 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 1950 as compared with the fiscal year 1949:

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1949 and 1950

Class of tax	Number of claims		Amount refunded or paid		Interest allowed (included in amount refunded)	
	1949	1950	1949	1950	1949	1950
Refunds of internal revenue collections:						
Income and profits taxes:						
Individual.....	38,582,744	29,519,611	\$2,408,761,223	\$1,682,170,691	\$31,695,975	\$28,445,981
Corporation.....	78,919	83,348	413,774,591	466,816,400	51,844,756	61,336,387
Total income and profits taxes.....	38,661,663	29,602,959	2,822,535,814	2,148,987,091	83,540,732	89,782,368
Employment taxes:						
Old-age insurance (Federal Insurance Contributions Act).....	406,744	414,696	7,856,778	7,997,293	139,602	147,434
Unemployment insurance (Federal Unemployment Tax Act).....	13,126	12,945	2,816,346	2,231,438	146,380	90,890
Carriers taxes—old-age benefits (Railroad Retirement Tax Act).....	412	531	570,210	607,720	104,571	82,982
Total employment taxes.....	420,282	428,172	11,243,334	10,836,450	390,553	321,305
Miscellaneous internal revenue:						
Capital stock tax.....	47	47	31,692	55,469	4,999	11,167
Estate tax.....	2,384	2,885	17,741,471	8,686,259	1,949,567	823,554
Gift tax.....	448	327	1,136,224	650,430	136,080	53,028
Alcohol taxes.....	17,837	18,796	42,503,753	39,222,206	17,267	12,129
Tobacco taxes.....	18	12	961	1,002	32	26
Manufacturers' and retailers' excise taxes.....	1,467	1,385	1,422,438	2,384,195	193,360	194,456
Other taxes.....	4,815	5,459	2,691,086	2,328,481	95,061	139,044
Total miscellaneous internal revenue.....	27,016	28,911	65,527,635	53,328,040	2,396,365	1,233,403
Processing and related taxes.....	12	2	71,687	425,000	7,885	205,343
Total refunds of internal revenue collections.....	39,108,973	30,060,044	2,899,378,470	2,213,576,582	86,335,535	91,542,418
Repayments (not refunds of taxes erroneously collected):						
Redemption of stamps:						
Alcohol tax.....	2,318	2,232	349,420	165,872	25	.....
Miscellaneous taxes:						
Narcotics.....	61	55	3,300	355	8	.....
Silver.....	1	3	76	5,160	.....	420
Tobacco.....	2,195	2,263	2,770,742	2,631,467	.....	.....
Other miscellaneous stamps.....	3,561	3,409	238,439	454,286	11,317	20,736
Total miscellaneous stamps.....	5,818	5,730	3,012,557	3,091,268	11,325	21,156
Total stamp redemptions.....	8,136	7,962	3,361,978	3,257,141	11,350	21,156
Drawbacks:						
Alcohol.....	.....	.....	.....	.....	.....	.....
Tobacco.....	9	3	2,451	488	.....	.....
Total drawbacks.....	9	3	2,451	488	.....	.....
Total refunds and repayments of internal revenue.....	39,117,118	30,068,009	2,902,742,898	2,216,834,210	86,346,884	91,563,575

NOTE.—There was also refunded during the fiscal year 1950 the amount of \$32,194, with no interest, from Puerto Rico trust fund collections, covering 100 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.

Summary of internal revenue collections, fiscal years 1949 and 1950—Continued

General source	Fiscal year		Increase or decrease (-)	
	1949	1950	Amount	Percent
Employment taxes:				
Old-age insurance (Federal Insurance Contributions Act).....	1,687,150,996	1,873,401,208	186,250,212	11.0
Unemployment insurance (Federal Unemployment Tax Act).....	226,228,180	223,135,316	-3,092,864	-1.4
Carriers taxes—old-age benefits (Railroad Retirement Tax Act).....	562,733,585	548,038,296	-14,695,289	-2.6
Total employment taxes.....	2,476,112,762	2,644,574,820	168,462,058	6.8
Miscellaneous internal revenue:				
Capital stock tax ¹	6,137,508	266,466	-5,871,042	-95.7
Estate tax.....	735,780,569	657,441,482	-78,339,087	-10.6
Gift tax.....	60,757,344	48,785,057	-11,972,287	-19.7
Alcohol taxes:				
Distilled spirits (imported, excise).....	121,773,303	126,344,110	4,570,807	3.8
Distilled spirits (domestic, excise).....	1,276,180,995	1,295,555,495	19,374,500	1.5
Distilled spirits rectification tax.....	33,793,236	30,069,409	-3,723,827	-11.0
Wines.....	65,781,761	72,600,998	6,819,237	10.4
Floor taxes, wines and liquors.....	19,565	4,994	-14,571	-74.5
Bottle or container stamps.....	12,287,810	12,572,303	284,493	2.3
Fermented malt liquors.....	686,367,518	667,410,819	-18,956,697	-2.8
Special or occupational taxes.....	14,402,982	14,643,955	240,973	1.7
Total alcohol taxes.....	2,210,607,168	2,219,202,085	8,594,917	0.4
Tobacco taxes.....	1,321,874,770	1,328,464,346	6,589,576	0.5
Stamp taxes.....	72,828,043	84,648,199	11,820,156	16.2
Manufacturers' excise taxes.....	1,771,532,723	1,836,053,455	64,520,732	3.6
Retailers' excise taxes.....	449,210,787	409,128,421	-40,082,366	-8.9
Other taxes (communications, transportation, admissions, oleomargarine, etc., and repealed taxes not listed above).....	1,752,792,194	1,720,908,382	-31,883,812	-1.8
Total miscellaneous internal revenue.....	8,381,521,106	8,304,897,892	-76,623,214	-0.9
Grand total.....	40,463,125,019	38,957,131,768	-1,505,993,251	-3.7

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 \$2,216,834,210, were made from the appropriation "Refunding internal revenue collections, 1950 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 1950 as compared with the fiscal year 1949:

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1949 and 1950

Class of tax	Number of claims		Amount refunded or paid		Interest allowed (in-cluded in amount refunded)	
	1949	1950	1949	1950	1949	1950
Refunds of internal revenue collections:						
Income and profits taxes:						
Individual.....	38,582,744	29,519,611	\$2,408,761,223	\$1,682,170,691	\$31,695,975	\$28,445,981
Corporation.....	78,919	83,348	413,774,591	466,816,400	51,844,756	61,336,387
Total income and profits taxes.....	38,661,663	29,602,959	2,822,535,814	2,148,987,091	83,540,732	89,782,368
Employment taxes:						
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Tobacco taxes.....	18	12	961	1,002	32	26
Manufacturers' and retailers' excise taxes.....	1,467	1,385	1,422,438	2,384,195	193,360	194,456
Other taxes.....	4,815	5,459	2,691,086	2,328,481	95,061	139,044
Total miscellaneous internal revenue.....	27,016	28,911	65,527,635	53,328,040	2,396,365	1,233,403
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Repayments (not refunds of taxes erroneously collected):						
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Alcohol tax.....	2,318	2,232	340,420	165,872	25	-----
Miscellaneous taxes:						
Narcotics.....	61	55	3,300	355	8	-----
Silver.....	1	3	76	5,160	-----	420
Tobacco.....	2,195	2,263	2,770,742	2,631,407	-----	-----
Other miscellaneous stamps.....	3,561	3,409	238,439	454,286	11,317	20,736
Total miscellaneous stamps.....	5,818	5,730	3,012,557	3,091,268	11,325	21,156
Total stamp redemptions.....	8,136	7,962	3,361,978	3,257,141	11,350	21,156
Drawbacks:						
Alcohol.....	-----	-----	-----	-----	-----	-----
Tobacco.....	9	3	2,451	488	-----	-----
Total drawbacks.....	9	3	2,451	488	-----	-----
Total refunds and repayments of internal revenue.....	39,117,118	30,068,009	2,902,742,898	2,216,834,210	86,346,884	91,563,575

NOTE.—There was also refunded during the fiscal year 1950 the amount of \$32,194, with no interest, from Puerto Rico trust fund collections, covering 100 claims.
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methods in the offices of collectors of internal revenue was reemployed to study the organizational structure of the Bureau as a whole, and submitted its report in August 1949. Several important procedural changes recommended in the report have been made. The recommendations concerning organization are still under study. Very beneficial results were obtained from the incentive awards and work simplification programs which enlist the participation of all Bureau employees in management. As a result of the Bureau's over-all management program, notable progress was made during the year in several areas of operation.

Utilization of Equipment.—The use of punch card tabulating equipment and processes was extended during the year. A new installation was made in the office of the collector for the First District of Pennsylvania, and additional applications of the punch card technique were made in the six establishments (serving eight offices) which had used the equipment in the preceding year. These were (1) the use of punch cards in lieu of books of accounts in assessment list form, (2) the use of a punch card as a mailing slip, and (3) the use of tabulating equipment in the mathematical verification of individual income tax returns on Form 1040. The last-named operation involves the processing of a punch card (containing the taxpayer's determination and supporting tax-base data) through a high-speed electronic calculator which makes a redetermination and records the difference in those cases having mathematical errors. The computation of individual income tax on Form 1040-A was also performed by these calculators.

Tests were conducted in several collectors' offices of new equipment recommended by the management-engineering firm. The use of continuous-feed, dual platen electric typewriters to speed up preparation of identification and account records proved to be highly satisfactory, as did the use of new high-speed posting machines, with subtraction and auxiliary equipment, to make both original and subsequent postings directly to unit ledger cards in lieu of assessment lists. The use of such equipment and procedures will be extended to additional collectors' offices in 1951. Some of the newer types of mechanical equipment tested were found unsuitable for Bureau purposes, while others, still in the trial stage, give preliminary indications of increased production. The installation of metering devices, for the collection of liquor taxes, in lieu of the conventional stamp, was authorized by legislation enacted during the year and a pilot model of such a device was constructed and demonstrated prior to testing by the Bureau of Standards. Recording machines were installed in the offices of several internal revenue agents in charge to speed up the preparation of conference reports and thus increase the production of conference cases and assist in maintaining a normal conference inventory. On the basis of experiments completed by the Bureau in cooperation with the Division of Disbursement of the Bureau of Accounts, plans have been made to prepare all schedules of income tax refunds by the so-called "transfer-posting" process. This process involves the use of a special transfer carbon insert in the refund schedule assembly, which imprints the typing on the face to the reverse side of the schedule, which in turn is later transferred to the face of the refund check.

The program of microfilming documents in collectors' offices was carried on at an increasing rate. A total of 163,229,246 income tax index cards and 3,756,307 returns on Forms SS-1a and W-1 were microfilmed during the year. The value of filing cabinets released through this program totaled \$335,850, and the annual rental value of floor space released amounted to \$67,170, a combined total of \$403,020.

Changes in procedure.—Procedural improvements in the Bureau during 1950 were numerous and varied. The new combined return form (Form 941) for reporting both income tax withheld and Federal Insurance Contributions Act taxes was placed in use on a Nation-wide basis, effective with the quarter beginning January 1, 1950. At the same time, the depositary receipt procedure was extended to Federal Insurance Contributions Act taxes and was revised to permit the use of a new punch card type of depositary receipt in making deposits directly with Federal Reserve banks or through authorized local banks. The combined return form requires a combined audit of the two classes of tax, reduces substantially the burden on employers and simplifies operations in collectors' offices. It also resulted in the transfer to the Employment Tax Unit of the duties performed by the Income Tax Unit in connection with the income tax withholding.

The facilities of the Processing Division in Kansas City were utilized for inserting, sealing, and mailing of individual income tax blank forms for seven of the larger collection districts. The results of this mass operation, involving approximately 13 million mailings, were thoroughly satisfactory, and the collectors were relieved of the necessity of using higher grade employees for this routine task. This procedure will be expanded for handling the 1950 blank forms to cover 37 collection districts and 42 million taxpayers.

An operational cost reporting system covering all office and field activities was introduced in 27 collectors' offices during the third quarter of the fiscal year. It is designed to obtain cost information for general management purposes and statistics for the new performance type budget. The multiplicity and complexity of operations in collectors' offices have retarded the adaptation of the system to Bureau needs, but it will be extended to all collectors' offices during 1951.

Practically all regulations governing the administration of the alcohol tax laws were redrafted during the year. Basic changes in tax determination and collection procedures were made pursuant to Public Laws 261 and 448, Eighty-first Congress. Noteworthy among the changes incorporated in the revised regulations is the provision for bulk gauging of spirits removed from internal revenue bonded warehouses. Tax will no longer be collected on losses except in case of theft or voluntary destruction. This will eliminate many remission claims and will permit the abandonment of individual package gauging where tax-payment tanks are installed for bulk gauging purposes. Provision was also made for pipeline transfer of distilled spirits to contiguous bottling plants, as well as for tank car and tank truck removals. These changes will be of great benefit to the industry, and the source of some savings to the Bureau.

Improvements effected in the operations of the Excess Profits Tax Council resulted in a substantial increase in the number of disposals of claims from taxpayers requesting relief under section 722 of the Internal Revenue Code.

Audit control program.—Examination was made during the year of the 162,000 individual income tax returns for 1948 selected for the first sample test in the Bureau's audit control program. The major purpose of this program is to determine how best to deploy the examining force of the Bureau and on what types of returns. The program is expected to result in a material increase in the number of examinations of "error" cases that can be made with any given examining force by reducing the number of examinations of those cases not in error. It is also expected to raise the standards of voluntary compliance by taxpayers.

Among the highlights of the information obtained during the first year under this program are the following items:

(a) Errors of \$2 or more in tax liability were found in one out of every four individual income tax returns, or 14 million out of 52 million returns.

(b) Ninety-one percent of the errors were against the Government; 9 percent were against the taxpayer.

(c) The understatements in individual income tax aggregate 1.3 billion dollars; the overstatements, 90 million dollars.

(d) The sources of major errors in the 14 million defective returns are: income reported incorrectly, 54.9 percent; personal deductions reported incorrectly, 23.4 percent; exemptions claimed improperly, 16 percent; and mathematical errors, 5.6 percent.

The program for 1949 returns varies somewhat from that for the prior year. The number of individual tax returns to be tested will be greatly reduced, but intensified consideration will be given to business income returns. Also, the program has been extended to cover the returns of smaller corporations, and to include returns of certain Federal excises. This is a long-range program, the benefits from which will be realized progressively over a period of years.

Federal-State audit exchange program.—Detailed plans were developed and are now in operation in respect to the States of Wisconsin and North Carolina, under which the States furnish the Federal Government the results of their audits in exchange for similar information obtained by the Federal Government in connection with its audits. On the basis of the information, deficiencies are proposed for the most part without the necessity of a second audit by the other level of Government, thus reducing the inconvenience to taxpayers and at the same time offering considerable possibility of operating economy. This cooperative arrangement will be extended to other interested states as rapidly as is feasible.

Work simplification and incentive awards programs.—The primary objective of these programs is to enlist the participation of all Bureau employees in the management improvement efforts. They continue to serve this purpose well. During 1950, 362 work simplification improvements were recommended and 147 were installed. Employee suggestions in the number of 2,602 were received and 836 were adopted. 682 cash awards were paid, an increase of 80 over the number paid during the preceding year.

Decentralization of routine work.—Material reductions were effected in the Washington office in the number of clerical and technical operations involved in specific activities, as a result of the Bureau's decentralization program. This program, which has been under way

for several years, is now in the advanced stage and operations in every type of work selected for decentralization are being transferred to field offices as rapidly as these offices are able to absorb them. Because decentralization is an evolutionary process extending over a period of time, its full impact will not be felt until the entire program has become fully effective. One readily apparent and measurable result of the program, however, is the decline in Washington office personnel. The number of employees on the rolls of the Washington office on June 30, 1950, was 251 less than the figure for June 30, 1949. A further reduction is planned for the fiscal year 1951.

COST OF ADMINISTRATION

The amount of \$230,500,000 was appropriated for the fiscal year 1950 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 \$230,408,200, leaving an unexpended balance of \$91,800. 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 \$38,957,131,768 during the year was \$0.59 per \$100 compared with \$0.52 per \$100 for 1949.

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, 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. The prevailing level of salaries paid to Bureau personnel and the volume of essential services performed for taxpayers are other examples of these determinative factors. The increase in administrative costs during 1950 is due primarily to additional salary obligations arising from a sizeable increase in Bureau personnel and from the general pay increases provided for by the Classification Act of 1949 (63 Stat. 971 (5), U. S. C. 1151 to 1153).

TAX CONVENTIONS AFFECTING THE BUREAU OF INTERNAL REVENUE PROMULGATED DURING THE FISCAL YEAR 1950

A supplementary convention between the United States and France for the avoidance of double taxation and the prevention of fiscal evasion in the case of taxes on estates and inheritances, and for the modification and supplementing of certain provisions of an earlier convention between the two Governments relating to income taxation proclaimed by the President on January 5, 1945, was proclaimed by the President on October 27, 1949. This convention was effective as of January 1, 1950.

A supplementary protocol between the United States and France modifying in certain respects the convention between the two Governments proclaimed by the President on October 27, 1949, and supplementing certain provisions of the convention between the two Governments proclaimed by the President on January 5, 1945, was proclaimed

by the President on October 27, 1949. This protocol was effective on January 1, 1950.

IMPORTANT LEGISLATION ENACTED DURING THE FISCAL YEAR 1950 AFFECTING
THE BUREAU OF INTERNAL REVENUE

EIGHTY-FIRST CONGRESS, FIRST SESSION

Public Law 240, approved August 17, 1949, adds a new section 3182 to chapter 26 of the Internal Revenue Code (relating to taxes on liquor, etc.) to provide for the manufacture of volatile fruit-flavor concentrates free of the distilled spirits and wine taxes. Section 3182 exempts the manufacture of such concentrates from the provisions of chapter 26, except sections 2810, 2819, 2823, and 2827 to 2830 thereof, subject to specified conditions. Section 3182 also makes all the provisions of chapter 26 pertaining to distilled spirits and wines, including those requiring payment of tax, applicable to the case of the sale, transportation, or use, in violation of chapter 26 or the regulations thereunder, of any such concentrate (or the mash or juice from which it is produced) containing one-half of 1 per centum or more of alcohol.

Public Law 241, approved August 17, 1949, amends the Act of December 5, 1942, 56 Stat. 1041, relating to the admission into the United States or its Territories or possessions free of customs duties and internal revenue taxes, gifts from members of the Armed Forces of the United States on duty outside of the United States, so as to extend the termination date of such Act from July 1, 1949, to July 1, 1951.

Public Law 261, approved August 23, 1949, amends section 3150(b) of the Internal Revenue Code to provide for the use of tax-stamp machines or other devices for paying the tax on fermented liquors. It also amends sections 3157 and 3158 of the Code to provide for the bottling of fermented liquors and cereal beverages in bottling houses on brewery premises. The amendment of section 3158 would also authorize the temporary storage on brewery premises of undelivered tax-paid fermented liquors in stamped barrels and kegs and would permit the storage on brewery and brewery bottling house premises of supplies incidental to the manufacture or bottling of fermented liquors or cereal beverages in addition to such supplies theretofore authorized to be stored on such premises. Public Law 261 also amends sections 3152 and 3153(a) and repeals sections 3151 and 3154 so as to conform subchapter D of chapter 26 of the Code to the changes made by the amendment of sections 3150 and 3157. It also amends section 3159 of the Code to provide penalties for the unlawful removal of bottled fermented liquors from the brewery or brewery bottling house.

Public Law 271, approved August 27, 1949, by section 1 provides that articles entered or withdrawn from warehouses for consumption in the United States, its Territories or possessions, for the official use of members of the armed forces of any foreign country on duty in the United States, its Territories or possessions, or for the personal use of any such person or member of his family, shall be admitted free of internal revenue taxes imposed upon or by reason of importation, including the taxes imposed by sections 3350 and 3365 of the Internal Revenue Code. This exemption is conditioned on reciprocal treatment by the foreign country with respect to members of the Armed

Forces of the United States and their families. Section 2 extends to December 31, 1950, the time in which a taxpayer who failed to take a war loss under section 127 of the Internal Revenue Code for a taxable year beginning in 1941 or 1942 may file a claim for credit or refund for any overpayment of tax, notwithstanding the period of limitation prescribed in section 322(b)(1) of the Code. This extension is accomplished by an amendment of Public Law 828 (Eightieth Congress), approved June 29, 1948, which provided that such claims had to be made before December 31, 1949. Section 3 amends sections 22(b)(9) and 22(b)(10) of the Code, relating to the exclusion from gross income of corporations of income attributable to a discharge of indebtedness, so as to make such provisions inapplicable to any discharge occurring in a taxable year beginning after December 31, 1950. Section 4 inserts at the end of chapter 38 of the Code a new section 3809, which provides penalties for the willful making and subscribing of any return or other document which contains or is verified by a written declaration that it was made under penalties of perjury. Such section 3809 also provides that the fact that an individual's name is signed to a return or other document filed shall be *prima facie* evidence that the return or document was actually signed by him. It also authorizes the Commissioner, under regulations prescribed by him, with the approval of the Secretary, to require that any return or other document required to be filed under the internal revenue laws shall contain or be verified by a written declaration that it is made under the penalties of perjury, and such declaration shall be in lieu of any oath otherwise required by law. Section 4 also repeals sections 51(b), 145(c), and 1630 of the Code to conform to the provisions of the new section 3809. Section 5 repeals section 148(f) of the Code, relating to reports of compensation of corporate officers and employees exceeding \$75,000. Section 6 repeals section 1626(c) of the Code and amends section 1631 of the Code to provide for an addition to the tax of \$5 in the case of an employer who fails to file a return or pay over any income or employment tax withheld by him. Section 7 adds at the end of section 3310 of the Code a new subsection (f) which gives the Commissioner the authority to fix the period for which certain tax returns should be made. The returns affected by this provision are those for taxes on admissions and dues, safe deposit boxes, retailers' excise taxes, coconut oil, transportation and communications, sugar, pistols and revolvers, and manufacturers' excise taxes. Section 7 also amends section 8 of the Second Liberty Bond Act, as amended (31 U. S. C. 771), by substituting "internal revenue taxes" for "income and excess profits taxes." Section 8 adds at the end of chapter 35 of the Code a new section 3647 authorizing the Commissioner to delegate to any officer or employee of the Internal Revenue Bureau the power to make assessments under section 3640, 3641 or 3642 of the Code. Section 9 amends section 3770(a) of the Code so as to authorize the Commissioner to credit the overpayment of one class of tax against any other class of tax due, and so as to raise the ceiling on refunds which may be made by collectors from \$1,000 to \$10,000. Section 10 repeals section 3776 of the Code, relating to reports to Congress of refunds. It amends section 3777 of the Code, relating to the review of refunds and credits by the Joint Committee on Internal Revenue Taxation

by raising the ceiling on such reports from \$75,000 to \$200,000 for each refund or credit. Section 11 amends section 3944(b) of the Code, relating to the adjustment and limit of collectors' salaries by removing the \$7,500 limitation of the annual salary of the collector. Section 12 amends section 3792 of the Code so as to give the Commissioner the power to prescribe regulations, without the approval of the Secretary, for the payment of rewards to informers.

Public Law 299, approved September 7, 1949, provides that certain property in the District of Columbia owned by the National Society of the Colonial Dames of America shall be exempt from taxation, national and municipal, so long as the same is used for nonprofit purposes.

Public Law 351, approved October 12, 1949, by section 402(h) provides that that part of the disability retirement pay (provided in section 402) computed on the basis of years of active service which is in excess of the disability retirement pay that a member (including a retired person) of the uniformed services would receive if such disability pay were computed on the basis percentage of disability shall not be deemed to be a pension, annuity, or similar allowance for personal injury or sickness resulting from active service in the armed services in the armed forces of any country within the meaning of section 22(b)(5) of the Internal Revenue Code.

Public Law 372, approved October 25, 1949, amends the Act of June 16, 1934 (48 Stat. 972) so as to provide that all property, real and personal, belonging to or held by the National Society of the Sons of the American Revolution in the District of Columbia shall be exempt from taxation, national and municipal, so long as the same is owned, used, and occupied by such society.

Public Law 378, approved October 25, 1949, amends section 60(a) of the Internal Revenue Code, relating to the declaration of estimated tax by farmers, so as to provide that if a farmer files an income tax return on or before January 31 of the succeeding taxable year, and pays in full the amount computed on the return, such return shall be the equivalent of a declaration of estimated tax within the meaning of section 58(d)(3) of the Code. Section 2 amends section 131(c) of the Code, relating to adjustments on the payment of accrued foreign taxes, so as to provide that in redetermining the tax due the United States for the year affected, the foreign tax refunded shall be reduced by the foreign tax imposed by the foreign country on the refund. Section 3 amends section 23(q) of the Code, relating to charitable and other contributions, so as to permit corporations to deduct from gross income an amount of charitable contributions if payment thereof is made before the due date of the return for the taxable year in question. Section 3 also amends section 102(b)(1)(B), section 336(a)(2), and section 505(a)(2) of the Code so as to correlate such provisions with the amendment of section 23(q). Section 4 amends section 1802(b) of the Code so as to exempt from the stamp tax on the sale and transfer of shares of stock where the transfer is from a corporation to a registered nominee of such corporation, or from one such nominee to another such nominee, provided in either case the shares continue to be held by such nominee for the same purpose for which they would be held if retained by such corporation. It also exempts from such tax transfers from such a nominee to such

a corporation. Section 4 also provides that in the case of the death before the date of enactment of Public Law 378 (October 25, 1949) of a nominee of a corporation (whether or not such nominee was registered) the tax under section 1802(b) of the Code shall not be imposed upon any delivery or transfer of stock from the executor or administrator of such nominee to such corporation if such delivery or transfer is made on or before the date of enactment of Public Law 378 or within 1 year after such date. Section 5 amends section 165 of the Code, relating to employees' trusts, by adding at the end thereof a new subsection (d) which liberalizes the provisions with respect to certain employees' annuities. Section 6 amends section 1000 of the Code, relating to the imposition of the gift tax, by adding at the end thereof a new subsection (g), relating to the relinquishing of powers in the case of certain types of reciprocal trusts. Section 6 also makes a similar amendment of section 501 of the Revenue Act of 1932. Section 7 amends section 811(c) of the Code, relating to transfers in contemplation of or taking effect at death, so as to exempt several types of lifetime transfers already made by persons living or dead, and also creates stricter rules with respect to transfers not yet made. Section 8 provides for the release of certain life estates free of the gift tax where the transfer of the property was made prior to June 7, 1932, by a person still living at the end of 1949. Section 10 amends subchapter B of chapter 3 of the Code, relating to the estate tax, by adding at the end thereof a new section 939 which exempts from the additional estate tax the estates of certain citizens or residents of the United States who die while members of the military or naval services of the United States or any of the other United Nations.

EIGHTY-FIRST CONGRESS, SECOND SESSION

Public Law 442, approved February 7, 1950, amends section 5 of the Federal Firearms Act (U. S. C., title 15, section 905) to provide for the seizure, forfeiture, and disposition of any firearm or ammunition involved in any violation of the Act or the regulations prescribed thereunder.

Public Law 448, approved February 21, 1950, amends sections 2800(a)(1) and 3112(b) of the Internal Revenue Code to provide for the use of tax-stamp machines or other devices for paying the tax on domestic distilled spirits and alcohol (including alcohol imported under section 3125) and prescribes penalties for fraudulent acts relating to tax-stamp machines. The Act also amends section 2901 of the Code to provide relief from the tax on all distilled spirits lost or destroyed while in bond, except in the case of theft or voluntary destruction under certain circumstances. The Act so amends section 2903(a) of the Code as to eliminate the provision for the bottling of distilled spirits in bond after tax-payment. The Act makes technical amendments of sections 2802, 2844(a), 2861(a), 2877(a), 2882(a), 2884(a), 2886(a), 2887, and 2915(a), and repeals sections 2906 and 3302 of the Code and all other laws or parts of laws in conflict with the changes made by the Act. The Act amends section 2883 to extend the permanent provisions thereof and to provide legislation of a permanent nature to take the place of its temporary war emer-

agency provisions. The amendment makes provision for the transfer, warehousing, tax-payment and withdrawal of distilled spirits of 160° of proof or more produced at registered distilleries (including fruit distilleries). Provision is made for the transfer of such spirits by pipeline and tank cars and the storage thereof in warehouse storage tanks. The Act removes the maximum limitation on the proof of fortifying spirits permitted to be transferred by pipeline to the fortification rooms of contiguous wineries. Rum of not less than 150° of proof may be transferred by pipeline from distillery receiving cisterns or storage tanks in an internal revenue bonded warehouse on the distillery premises to a denaturing bonded warehouse on such premises. Gin of any proof may be transferred by pipeline from distillery receiving cisterns to storage tanks in an internal revenue bonded warehouse on or contiguous to the distillery and, upon tax-payment, from such receiving cisterns and storage tanks to contiguous tax-paid premises. The amendment also provides for the transfer of distilled spirits of any proof from a distillery or an internal revenue bonded warehouse to any distillery for redistillation.

Public Law 459, approved March 16, 1950, repeals section 2301 of the Internal Revenue Code, relating to the tax on oleomargarine. It also repeals part I of subchapter A of chapter 27 of the Code, relating to the occupational tax on manufacturers, wholesalers, and retailers of oleomargarine and provides that such repeal shall not be construed to entitle any manufacturer, wholesaler, or retailer to a refund of any occupational tax heretofore paid.

Public Law 566, approved June 17, 1950, amends section 3 of the Act of June 18, 1934 (19 U. S. C. 81c) to provide for the sale, exhibition and manufacture of merchandise in a foreign trade zone. The amendment provides that whenever the privilege shall be requested and there has been no manipulation or manufacture effecting a change in tariff classification the collector of customs may take under supervision foreign merchandise brought into a zone and cause it to be appraised and the taxes determined and the duties liquidated, whereupon such merchandise may be stored, manipulated or manufactured under the supervision and regulations of the Secretary of the Treasury and whether mixed or manufactured with domestic merchandise or not may under regulations be exported or destroyed or sent into customs territory upon payment of such duties and taxes. The amendment also provides that articles which have been taken into a zone from customs territory for the sole purpose of exportation, destruction (except destruction of distilled spirits, wines, and fermented malt liquors), or storage shall be considered to be exported for the purpose of the statutes and bonds exacted for the payment of drawback, refund, or exemption from liability for internal revenue taxes and for the purposes of the internal revenue laws generally and regulations thereunder. The amendment forbids the return of such articles to customs territory for domestic consumption except where the Foreign-Trade Zones Board deems such return to be in the public interest. The amendment further provides that no operation involving any foreign or domestic merchandise brought into a zone which operation would be subject to any provision of section 1807, chapter 15, chapter 16, chapter 17, chapter 21, chapter 23, chapter 24, chapter 25, chapter 26, or chapter 32 of the Internal Revenue Code if performed in customs

territory, shall be permitted in a zone except those operations (other than rectification of distilled spirits and wines, or the manufacture or production of alcoholic products unfit for beverage purposes) which were permissible under the Act prior to July 1, 1949.

Public Law 578, approved June 27, 1950, amends sections 403(d) (3) and 452(c) of the Revenue Act of 1942 by extending to July 1, 1951, the period for releasing certain powers of appointment free of estate or gift tax.

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 89,270,216 tax returns filed in collectors' offices during the fiscal year 1950, as compared with 92,841,730 returns filed during the previous year. Of the total returns filed, 59,223,230 were income tax, excess profits tax returns, and declarations, and 12,165,376 were withholding tax returns, as compared with 61,373,932 income tax returns and 10,873,987 withholding tax returns during the previous year.

A total of 21,106,695,972 revenue stamps, valued at \$3,653,847,166, was issued to collectors of internal revenue and to the Postmaster General, as compared with 20,707,066,479 stamps, valued at \$3,631,121,654 issued during 1949.

The face value of revenue stamps returned by collectors of internal revenue and by the Postmaster General and credited to their accounts amounted to \$844,373,752. There were 34 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed, compared with 31 applications in the preceding year.

During the year, 903,070 individual income tax, 63,376 withholding tax, 146,992 miscellaneous tax, and 70,066 employment tax returns were verified by field deputy collectors. At the close of business June 30, 1950, there were in the hands of deputy collectors for verification 357,227 income tax returns, compared with 351,958 as of June 30, 1949.

Collectors of internal revenue, after having taken the necessary administrative action transmitted to the Bureau or otherwise disposed of 563,486 claims, as compared with 693,291 claims in 1949, a decrease of 129,805. The number of open claims on hand in collectors' offices at the end of the fiscal year was 284,754, compared with 156,721 at the close of the previous fiscal year.

The collectors of internal revenue certified for refund 28,254,345 overpayments of income tax, based on figures submitted on currently filed Forms 1040 and 1040-A for the year 1949. This big refunding operation was completed within 3 months of March 15, the due date for the returns. The streamline procedure in effect for this refunding operation resulted in substantial saving in interest payments as will be noted upon reference to the following table. These figures do not include refunds shown on returns which obviously required audit action, nor on returns which disclosed overassessment in audit action,

or on those returns where part of the overpayment was applied to credit on estimated tax or to prior-year indebtedness. Such refunds certified by the collector are included in the Table of Refunds in the General Section on page 3 of this report.

Taxable year	Number of refunds	Principal	Interest
1943.....	16,059,028	\$588,596,165	\$21,926,678
1944.....	22,211,755	979,740,659	17,186,337
1945.....	30,472,926	1,384,293,318	4,708,759
1946.....	30,998,723	1,407,052,911	1,419,296
1947.....	30,865,584	1,476,265,843	1,182,703
1948.....	36,554,135	2,035,793,715	1,221,156
1949.....	28,254,345	1,460,554,359	675,356

NOTE.—Years 1943 to 1948, inclusive, refunds of \$1,000 or less. Year 1949, refunds of \$10,000 or less.

Claims for special refund, under section 1401(d) of the Federal Insurance Contribution Act, received and disposed of during the fiscal year 1950 were as follows:

Claims:	Number
Pending at beginning of year.....	44,550
Filed during year (new claims).....	399,073
Total to be disposed of.....	443,623
Allowed in full or in part.....	382,924
Rejected.....	16,992
Returned to taxpayers for correction.....	400
Total disposed of.....	400,316
Pending at end of year.....	43,307

NOTE.—The amount recommended for refund was \$6,197,562 and the amount recommended for rejection was \$273,590.

During the year, the collectors of internal revenue disposed of 63,917,145 individual income tax returns in all. At the beginning of the fiscal year 1950, there were 70,076,523 returns on hand for action and 52,936,446 returns were received during the year, making a total of 123,012,969 returns to be considered; disposal of 63,917,145 during the year left 59,095,824 on hand for audit action at the close of the year.

The additional taxes, interest, and penalties collected or reported for assessment during the year as the result of collectors' investigative operations totaled \$355,426,000. Of this total \$302,245,000 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 \$340,168,000, of which \$289,760,000 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 1,640,275 warrants for distraint during the year as compared with 2,086,118 warrants issued in the preceding year. The amount collected by field deputy collectors as a result of the issu-

ance of warrants for distraint totaled \$368,384,768 for the fiscal year 1950, representing a substantial increase over the 1949 total of \$346,509,480. There were 848,744 warrants for distraint in custody of the collectors' field forces on June 30, 1950, as compared with 1,010,810 on hand June 30, 1949.

An average of 9,550 deputy collectors made a total of 3,535,640 revenue-producing investigations, including the serving of warrants for distraint, as compared with 3,252,330 revenue-producing investigations made by an average of 8,451 field deputy collectors in the preceding fiscal year. The total amount collected and reported for assessment by deputy collectors was \$626,019,286, as compared with \$608,368,524 in the previous year. In addition, 58,548 claims were disallowed, involving a reduction in refunds in the amount of \$7,001,090. Statistics on claims disallowed have not been shown in prior years. The average number of investigations made per deputy and the average amount of tax collected and reported for assessment, including claims disallowed, were 376 and \$66,285, respectively, compared with 385 and \$71,988, respectively, in 1949, not including claims disallowed. The number of investigations made by the 9,550 deputy collectors other than the above revenue cases total 3,689,037, or an average of 386 nonrevenue cases per deputy for the year. These figures are not available for prior years.

The supervisors of Accounts and Collections submitted 73 reports covering their examination of the accounts of collectors of internal revenue during the year, compared with 77 reports submitted during the year ended June 30, 1949. Five new collectors and two 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 three collection districts, prepared refund schedules for certification by the collectors concerned. During the fiscal year, approximately 122,000,000 documents of all kinds were received and were in process.

The Planning Division, throughout the year, was engaged in the study of operations in collectors' offices, and succeeded in bringing about improvement and simplification of numerous procedures and forms, resulting in greater efficiency. Among these were:

- (1) Extension and additional application of the punch card techniques.
- (2) Mailing of income tax forms by the Processing Division.
- (3) Test made in several collectors' offices of dual platen electric typewriters and high-speed posting machines.
- (4) Adoption of a new form (941) combining the reporting of Federal Insurance Contributions Act taxes and income tax.
- (5) Extension of the microfilming program.
- (6) Installation of an operational cost reporting system.

Details with respect to these improvements are given in the section on the management improvement program beginning on page 5 of this report.

Work was begun on a new loose-leaf, six-part manual to be known as "Internal Revenue Collectors' Manual" and two parts were sub-

mitted for printing. This manual will eventually supersede, up to a current date, the collectors' mimeograph and circular series.

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 1,608 monthly accounts of the collectors of internal revenue, internal revenue agents in charge, district supervisors, heads of Technical Staff Divisions, head of the Processing Division, Kansas City, Mo., and foreign account (Paris, France), including the San Juan, Puerto Rico, branch of the District of Maryland, comprising a total of 193,124 vouchers. In addition, 13,685 travel expense vouchers of employees and 25,769 vouchers covering passenger and freight transportation and miscellaneous expenses were audited and passed to the Chief Disbursing Officer, Treasury Department, or to the General Accounting Office for payment, making a total of 232,578 vouchers handled during the 1950 fiscal year.

EMPLOYMENT TAX UNIT

The Employment Tax Unit administers the employment taxes imposed under 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; subchapter C (Federal Unemployment Tax Act) relates to the tax on employers (other than carriers) of eight or more individuals; and subchapter D relates to the collection of income tax at source on wages. The administration of the collection of income tax at source on wages was transferred from the Income Tax Unit to the Employment Tax Unit on April 1, 1950.

Collections of employment taxes (other than income tax withholding) for the fiscal year 1950 were \$2,644,574,820, an increase of \$168,462,058 compared with collections for the preceding year. Collections of income tax withholding for the fiscal year were \$9,888,975,639, a decrease of \$166,526,146 compared with collections for the preceding year.

Assessments of employment taxes.—During the year, 5,713 assessment lists, totaling \$4,507,490,593 were approved by the Commissioner. These lists included original and additional assessments of employment taxes. The additional assessments of tax resulting from the audit of returns under the Federal Unemployment Tax Act in the Employment Tax Unit amounted to \$3,838,617. Included in the total number of assessment lists were 1,593 lists prepared by the

collectors' offices totaling \$4,499,708,160, and 4,120 lists prepared in the Bureau totaling \$7,782,433.

The 1,593 lists prepared by the collectors' offices included assessments of \$1,422,852,543 under the Federal Insurance Contributions Act; \$234,763,348 under the Federal Unemployment Tax Act; \$610,338,637 under the Railroad Retirement Tax Act; and \$2,231,753,632 under subchapter D (income tax withholding) for the period April 1, 1950, through June 30, 1950. These assessments include interest assessments of \$4,069,002.

Analysis of employment tax assessments appearing on Commissioner's lists

Source	Items	Tax	Penalty	Interest	Total ¹
Federal Insurance Contributions Act.....	9,406	\$893,978	\$167,107	\$30,051	\$1,091,136
Federal Unemployment Tax Act.....	24,079	4,675,735	353,364	368,290	5,397,389
Railroad Retirement Tax Act.....	33	38,912	None	2,120	41,032
Subchapter D ¹	2,130	1,028,370	204,795	22,711	1,252,876
Total.....	35,648	6,633,995	725,266	423,172	7,782,433

¹ For the period Apr. 1, 1950, through June 30, 1950.

Tax under subchapter D of the Code.—Collections of income tax withholding amounted to \$9,888,975,639 for the year, as compared with \$10,055,501,785 for 1949, a decrease of \$166,526,146. Returns under subchapter D are required on a quarterly basis, 7,378,539 being filed during the fiscal year for income tax withholding only, and 4,786,837 being filed which included both income tax withholding and taxes under the Federal Insurance Contributions Act. The complete and final audit of returns under subchapter D is conducted in the offices of collectors of internal revenue.

Offers in compromise.—The Employment Tax Unit began handling offers in compromise involving income tax withholding on April 1, 1950. During the period April 1, 1950, through June 30, 1950, there were 163 offers received, in the total amount of \$137,944, and involving an aggregate liability of \$676,939. Three offers were disposed of, leaving on hand at the close of the year 160 offers totaling \$137,886 and involving liability of \$675,239.

Taxes under the Federal Insurance Contributions Act.—Collections of taxes imposed under the Federal Insurance Contributions Act amounted to \$1,873,401,208 for the year, as compared with \$1,687,150,996 for 1949, an increase of \$186,250,212. These amounts include both the employees' tax and the employers' tax. Each tax was imposed at the rate of 1 percent of taxable wages paid during 1949, and at the rate of 1½ percent of taxable wages paid during 1950. Returns under the Act are required on a quarterly basis, 8,424,745 being filed during the fiscal year for taxes under the Federal Insurance Contributions Act only, and 4,786,837 being filed which included both taxes under the Federal Insurance Contributions Act and subchapter D of the Code (income tax withholding). The complete and final audit of returns under the Federal Insurance Contributions 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:

Claims under the Federal Insurance Contributions Act received and disposed of during the fiscal year 1950

Claims:	Number
Pending at beginning of year.....	2, 752
Filed during year (new claims).....	13, 692
Received from other sources.....	171
Total to be disposed of.....	16, 615
Allowed in full or in part.....	14, 095
Rejected.....	1, 288
Canceled.....	259
Total disposed of.....	15, 642
Pending at end of year.....	973
Certificates of overassessment and certificates of allowance issued when no claims were filed.....	764
Overassessments settled by:	Amount
Abatement.....	\$685, 354. 15
Credit.....	154, 386. 91
Refund.....	981, 543. 18
Total.....	1, 821, 284. 24
Interest.....	136, 817. 35
Grand total.....	1, 958, 101. 59

NOTE.—Included in the allowed claims shown in the above tabulation were 4,669 collectors' claims for abatement, of which 297 were multiple-item claims involving 4,135 items. There were also allowed 1,799 collectors' claims recommending refunds of \$43,501 plus interest of \$1,398. The amount involved in the claims rejected during the year totaled \$286,721.

Offers in compromise.—On July 1, 1949, there were on hand 291 offers in compromise, aggregating \$115,116, which had been submitted in settlement of an aggregate liability of \$363,295, incurred under title VIII of the Social Security Act and/or the Federal Insurance Contributions Act. There were 514 offers received, in the total amount of \$110,794, involving an aggregate liability of \$366,709; 193 offers in the amount of \$42,744 were accepted in settlement of liability of \$136,548; 76 offers, amounting to \$29,945 and involving liability of \$123,085, were rejected; 12 offers, totaling \$3,855 for liability of \$11,109, were withdrawn; and 8 offers, amounting to \$2,000, payable on the installment basis, covering liability of \$4,091, were terminated by default, leaving on hand at the close of the year 516 offers, totaling \$147,366 and involving liability of \$455,171.

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, 22 inquiries from the Administration relating to such provisions were pending before the Bureau. During the fiscal year, 120 similar inquiries were received from the Administration, and 117 were disposed of, leaving 25 pending at the close of the fiscal year. Copies of 73 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 \$223,135,316, as compared with \$226,228,180 for the fiscal year 1949, a decrease of \$3,092,864. Returns on Form 940 are required on an annual basis, 537,867 being filed during the fiscal year, as compared with 517,769 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 1949, 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 1,284,675 such statements for the years 1936 to 1949, 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 1949, 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, show-

ing 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 1950 and the number pending at the beginning and close of the year, by tax years

Tax year	On hand July 1, 1949	Received during year	Reopened during year	Total	Disposed of during year	On hand June 30, 1950
1936 through 1945.....	744	2,334	2,385	5,463	5,129	334
1946.....	3,467	7,135	4,618	15,220	14,405	815
1947.....	28,386	9,721	6,425	44,532	42,567	1,965
1948.....	485,110	19,355	7,477	511,942	479,794	32,148
1949.....	None	486,326	144	486,470	2,880	483,590
Total.....	517,707	524,871	21,049	1,063,627	544,775	518,852

Claims under the Federal Unemployment Tax Act received and disposed of during the fiscal year 1950

Claims:	Number
Pending at beginning of year.....	3,945
Filed during year (new claims).....	14,348
Received from other sources.....	287
Total to be disposed of.....	18,580
Allowed in full or in part.....	13,295
Rejected.....	1,652
Canceled.....	124
Total disposed of.....	15,071
Pending at end of year.....	3,509
Certificates of overassessment and certificates of allowance issued when no claims were filed.....	1,537
Overassessments settled by:	Amount
Abatement.....	\$2,023,497.09
Credit.....	31,902.43
Refund.....	2,104,805.98
Total.....	4,160,205.50
Interest.....	90,807.05
Grand total.....	4,251,012.55

NOTE.—Included in the allowed claims shown in the above tabulation were 1,097 collectors' claims for abatement, of which 46 were multiple-item claims involving 208 items. There were also allowed 3,422 collectors' claims recommending refunds of \$149,700 plus interest of \$4,421. The amount involved in claims rejected during the year totaled \$569,120.

Offers in compromise.—On July 1, 1949, there were on hand 168 offers in compromise, aggregating \$43,471, which had been submitted in settlement of an aggregate liability of \$344,554, incurred under title IX of the Social Security Act and/or the Federal Unemployment Tax Act. There were 321 offers received, in the total amount of \$60,462, involving an aggregate liability of \$439,818; 134 offers in the amount of \$17,689 were accepted in settlement of liability of \$144,307; 85 offers amounting to \$24,577 and involving liability of \$179,897 were rejected; 7 offers amounting to \$1,103 and involving liability of \$4,773

were withdrawn, leaving on hand at the close of the year 263 offers totaling \$60,564 and involving liability of \$455,395.

Railroad Retirement Tax Act.—Collections of employers' tax and employees' tax under the Railroad Retirement Tax Act aggregated \$547,952,102, as compared with \$562,620,309 for the previous year, a decrease of \$14,668,207. Each tax was imposed at the rate of 6 percent of the taxable compensation paid. Collections of employee representatives' tax, which was imposed at the rate of 12 percent of the taxable compensation paid, amounted to \$86,194, as compared with \$113,277 for the previous year, a decrease of \$27,083. Returns are required on a quarterly basis, 24,580 being filed by employers, a decrease of 668; 1,326 returns were filed by employee representatives, a decrease of 1,209 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:

Claims under the Railroad Retirement Tax Act received and disposed of during the fiscal year 1950

Claims:	Number
Pending at beginning of year.....	95
Filed during year (new claims).....	581
Received from other sources.....	31
Total to be disposed of.....	707
Allowed in full or in part.....	608
Rejected.....	52
Canceled.....	3
Total disposed of.....	663
Pending at end of year.....	44
Certificates of allowance and certificates of overassessment issued when no claims were filed.....	4
Overassessments settled by:	Amount
Abatement.....	\$260,267.41
Credit.....	21,495.35
Refund.....	470,800.94
Total.....	752,563.70
Interest.....	68,804.46
Grand total.....	821,368.16

NOTE.—The amount involved in claims filed during the year 1950 was \$2,122,893. The amount involved in claims rejected during the year totaled \$221,213.

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 171 opinions of the General Counsel of the Railroad Retirement 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 relating to taxes on the incomes of individuals, fiduciaries, and corporations, the excess profits of corporations, and on estates and gifts. The administration includes the preparation of regulations, interpretative and procedural rulings, and instructions regarding such laws; the preparation of forms for tax and information returns to be filed thereunder; and the examination and adjustment of returns, through office audits, field investigations, and conferences, to determine the correct tax liabilities as required by law.

Collections.—During the fiscal year ended June 30, 1950, collections of income, profits, estate, and gift taxes amounted to \$28,713,885,596. This represents a decrease of \$1,688,143,468 as compared with the amount collected in 1949, which totaled \$30,402,029,064. The comparison in detail is as follows:

Collections during the fiscal years 1949 and 1950

Source	Fiscal year		Increase or decrease (—)
	1949	1950	
Individual income tax:			
Withholding—Current Tax Payment Act of 1943...	\$10,055,501,785	\$9,888,975,639	—\$166,526,146
Other.....	7,996,320,132	7,264,332,309	—731,987,823
Total.....	18,051,821,917	17,153,307,948	—898,513,969
Corporation income tax ¹	11,342,643,793	10,759,586,067	—583,057,726
Declared value excess-profits tax.....	16,233,475	7,191,671	—9,041,804
Excess profits tax.....	194,495,199	87,365,563	—107,129,636
Army and Navy contracts.....	296,788	207,808	—88,980
Estate tax.....	735,780,569	657,441,452	—78,339,087
Gift tax.....	60,757,344	48,785,057	—11,972,287
Grand total.....	30,402,029,064	28,713,885,596	—1,688,143,468

¹ The corporation income tax collections for the fiscal year 1949 include \$6,873 and for the fiscal year 1950 \$7,124 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 54,092,574, as compared with 66,469,083¹ returns filed in 1949, a decrease of 12,376,509. The total number of income tax returns filed by individuals was 51,841,335, which represents a decrease of 2.8 percent from the number received in 1949. 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 1949 through January 1950, relating to the 1949 tax year, numbered 948,208, and brought the total number of 1949 declarations to 5,427,860. As of June 30, 1950, the number of declarations filed with respect to the 1950 tax year had reached 4,207,872.

¹ Revised to include estate and gift tax returns.

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

Type of return	Fiscal year	
	1949	1950
Individuals:		
Citizens and resident aliens.....	53,260,692	51,690,873
Nonresident aliens.....	77,213	150,462
Fiduciaries.....	385,148	378,134
Partnerships.....	947,497	989,091
Employers—Income tax withheld ¹	10,873,987	(¹)
Withholding agents.....	11,181	10,823
Corporations:		
Income tax.....	646,744	659,577
Personal holding company surtax.....	5,836	5,926
Estate tax.....	28,472	29,211
Gift tax.....	27,330	31,630
Exempt organizations.....	117,257	104,636
All other.....	87,726	42,211
Total returns.....	66,469,083	54,092,574
Declarations of estimated tax.....	5,834,638	5,156,080
Grand total.....	72,303,721	59,248,654

¹ Use of Form W-1 discontinued for quarters beginning after Dec. 31, 1949. Taxes formerly reported on Forms W-1 and SS-1a are now incorporated in Form 941.

Preliminary review of income tax returns.—Of the returns filed during the year 1950, as shown in the preceding table, 4,076,912 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 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. Under the procedure in effect for individual returns for prior years those returns reviewed by the Washington office and classified as "field" were subject to a further review in the field offices at which time certain of the returns so classified were surveyed and accepted as filed. For this reason the individual returns reviewed under the revised procedure will more nearly represent the actual workload of the field offices than heretofore. 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 corporation income and taxable fiduciary returns forwarded to Washington (including those on hand in Washington July 1, 1949, relating to previous taxable years) and the review of individual returns by the field offices, 3,423,625 were closed and 518,496 were found to require further consideration and investigation

¹ The collectors retained for audit all returns on Form 1040A, 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 1950, the number of Forms 1040 filed equaled 35,013,207, of which 32,052,396 were retained for audit by collectors under this rule.

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 1949		Fiscal year 1950	
	Closed	Field	Closed	Field
Corporation.....	414, 169	164, 646	478, 957	183, 580
Individual.....	1, 500, 586	1, 437, 513	2, 849, 880	324, 803
Fiduciary.....	89, 318	12, 352	94, 758	10, 113
Total.....	2, 094, 073	614, 511	3, 423, 625	518, 496

¹ Consists of returns reviewed by the audit review divisions in Washington prior to the date the procedure was revised and of returns reviewed by field offices subsequent to that date.

Investigation of tax returns by field offices.—The number of income and excess profits tax returns investigated during the year 1950 was 694,733 as compared with 614,323 for 1949. 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 20,363, as compared with 18,624 for 1949.

The total number of income and excess profits tax returns on which action was completed by the field offices during the year was 4,436,695 consisting of 4,404,464 income tax returns and 32,231 excess profits tax returns. In addition, the field offices completed their work on 32,728 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 1950, 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 1949 and 1950

Type of return	Fiscal year	
	1949	1950
Income tax:		
Corporations, individuals, and fiduciaries:		
No change.....	1, 132, 918	3, 318, 272
Deficiency adjustments.....	284, 295	326, 567
Overassessment adjustments.....	116, 710	114, 275
Total.....	1, 533, 923	3, 759, 114
Partnerships.....	489, 783	645, 350
Total income tax returns.....	2, 023, 706	4, 404, 464
Excess profits tax:		
No change.....	35, 147	13, 918
Deficiency adjustments.....	24, 806	9, 930
Overassessment adjustments.....	13, 463	8, 383
Total excess profits tax returns.....	73, 416	32, 231
Estate and gift tax:		
No change.....	15, 313	17, 844
Deficiency adjustments.....	12, 590	13, 284
Overassessment adjustments.....	1, 396	1, 600
Total estate and gift tax returns.....	29, 299	32, 728

Petitions to The Tax Court of the United States filed during 1950 involved 9,034 returns and proposed tax deficiencies of \$202,843,497. This compares with 8,520 returns and tax deficiencies of \$170,382,276 for the fiscal year 1949. For a statement showing the number of returns, amounts of proposed tax, and penalties in cases petitioned, classified by tax years, see page 133.

Revenue results of investigation of income, excess profits, estate, and gift tax returns.—The amount of additional income and excess profits tax, interest, and penalty assessed by the Income Tax Unit during 1950 totaled \$1,252,797,608, representing a decrease of 11.1 percent as compared with 1949. The portion of this total applicable to income tax returns is \$926,933,569, and the portion applicable to excess profits tax returns is \$325,864,039. Excluding jeopardy and duplicate items, the amounts for these two classes of taxes were \$881,691,820 and \$311,458,063, respectively. As a result of investigations, additional assessments of tax, interest, and penalty amounting to \$118,170,984 were made in estate and gift tax cases. Interest included in this total amounted to \$11,107,922. In relation to the total technical personnel assigned to the field offices, the amount of additional tax, interest, and penalty assessed in 1950 (including the estate and gift tax deficiencies) represented an average of \$183,973 for each agent, as against \$220,065 for 1949. An analysis of the additional income and excess profits tax assessments for the fiscal year 1950 as compared with the fiscal year 1949 follows:

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1950 and 1949, by nature of assessment

Nature of assessment	Number of returns	Additional tax	Interest	Penalty	Total
FISCAL YEAR 1950					
Regular.....	356, 354	\$956, 720, 133	\$192, 582, 484	\$43, 847, 266	\$1, 193, 149, 883
Jeopardy ¹	1, 867	33, 986, 515	9, 161, 778	7, 626, 311	50, 774, 604
Duplicate ¹	1, 075	6, 219, 372	1, 770, 004	874, 745	8, 873, 121
Total.....	359, 296	996, 926, 020	203, 523, 266	52, 348, 322	1, 252, 797, 608
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, 226, 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

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

The force of agents increased from 7,011 at June 30, 1949, to 7,740 at June 30, 1950.

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 357,429 income and excess profits tax returns on which regular additional assessments (including duplicate-regular) were made, 344,831 additional assessments, or 96.5 percent, were

made by agreement with the taxpayers without the necessity of a statutory notice, as compared with 95.9 percent in the fiscal year 1949. Of the total regular additional tax assessed (including duplicate-regular), aggregating \$962,939,505, the amount assessed by agreement was \$873,720,771, or 90.7 percent, as compared with 92.2 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 1949 and 1950:

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1950 and 1949 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 1950							
On agreements executed prior to issuance of statutory notice	344,831	96.5	\$873,720,771	90.7	\$169,170,050	\$35,799,686	\$1,078,690,507
Default or agreement after issuance of statutory notice	8,036	2.2	47,577,581	4.9	11,943,437	6,828,313	66,349,331
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	4,562	1.3	41,641,153	4.3	13,248,001	2,094,012	56,983,166
Total	357,429	100.0	962,939,505	100.0	194,361,488	44,722,011	1,202,023,004
Jeopardy provisions of the Code	1,867		33,986,515		9,161,778	7,626,311	50,774,604
Grand total	359,296		996,926,020		203,523,266	52,348,322	1,252,797,608
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
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

For a distribution of the additional assessments made during the fiscal year 1950 by tax years for each stage at which assessment was made, see pages 126-133.

Tentative LIFO inventory method adjustments.—Applications for tentative LIFO adjustments received during the fiscal year 1950

numbered 85 with net tax reductions sought in the amount of \$30,657,072. Applications acted upon during the year numbered 88, with requested tax reduction of \$30,978,578—allowed \$23,368,636. There were no applications on hand at the close of the year.

Tentative carry-back adjustments.—Applications for tentative carry-back adjustments received during the fiscal year 1950 under the provisions of section 3780, Internal Revenue Code, numbered 40,645, with net tax reductions sought in the amount of \$276,516,784. Applications acted upon during the year numbered 40,181, with requested tax reduction of \$274,285,563. Of this number, 36,290 applications with requests for \$250,714,113 in tax reductions were allowed in full, the net amount allowed being \$251,159,336. Partial allowance was made in 2,128 cases, with \$14,158,487 allowed as compared with \$16,998,906 requested. There were 1,763 applications requesting tax reductions aggregating \$6,572,544 that were disallowed. At the close of the year, applications on hand numbered 3,422 and involved net reductions of \$17,221,734.

Refunds, abatements, and credits.—The amount involved in income, profits, estate, and gift tax overassessments of all types for 1950, including cases settled in the collectors' offices as well as in the Income Tax Unit, was \$2,791,969,111 as compared with \$3,512,818,931 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 1949 and 1950

	Fiscal year	
	1949	1950 ¹
Overassessments settled by—		
Abatements: ²		
Regular	\$207,576,323	\$246,598,934
Duplicate	34,086,295	73,068,767
Credit	448,620,499	313,987,631
Refund	2,738,995,082	2,067,664,829
Total	3,429,278,199	2,701,310,161
Interest	83,540,732	90,658,950
Grand total	3,512,818,931	2,791,969,111

¹ Estate and gift included for 1950, but not for 1949.

² Excludes individual income tax abatements and credits of \$1,000 or less prior to Feb. 1, 1950; after that date \$10,000 or less.

Credits under foreign death duty conventions were allowed in the sum of \$1,394,100 in 366 estate tax cases pursuant to the convention with Canada and \$73,109 in 29 cases under the convention with the United Kingdom.

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 871,753, compared with 815,912 on June 30, 1949 (excluding in each year returns tentatively accepted without investigation). The net increase between the two dates was 55,841, or 6.8 percent. Returns for 1947 and prior tax years on hand as of June 30, 1950, numbered 355,528, as compared with 379,319 returns for 1946 and prior tax years on hand a year ago;

thus the prior year returns constituted 40.8 percent of the total number on hand at the close of the fiscal year 1950, as compared with 46.5 percent for 1949.

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, 1949 and 1950

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	
	1949	1950		1949	1950
1920 and prior.....	19	28	1938.....	592	486
1921.....	5	9	1939.....	921	656
1922.....	4	8	1940.....	3,160	2,096
1923.....	6	12	1941.....	7,952	5,357
1924.....	8	11	1942.....	13,429	8,898
1925.....	9	11	1943.....	33,112	20,793
1926.....	18	12	1944.....	52,337	33,409
1927.....	28	18	1945.....	86,225	50,228
1928.....	30	22	1946.....	180,132	77,249
1929.....	38	25	1947.....	362,296	155,289
1930.....	44	30	1948.....	74,203	388,089
1931.....	47	39	1949.....	94	127,747
1932.....	65	47	1950.....	-----	389
1933.....	78	54			
1934.....	120	88	Total.....	815,912	871,753
1935.....	168	109	Total prior year returns.....	379,319	355,628
1936.....	312	225	Total current year returns.....	436,593	516,225
1937.....	460	319			

The income and excess profits tax returns on hand in the field offices as of June 30, 1949 and 1950, 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, 1949 and 1950

Pending status	Number of income and excess profits tax returns on hand as of June 30	
	1949	1950
Returns on which agents' reports have not been completed:		
Awaiting classification ¹	51,108	91,953
In process of verification.....	576,959	585,875
In review or typing.....	82,350	90,843
Total.....	710,417	768,671
Returns on which agents' reports have been completed:		
In 30-day file.....	16,078	16,103
Awaiting action after protest or preliminary notice default.....	84,246	81,059
In 90-day file.....	5,171	5,920
Total.....	105,495	103,082
Grand total.....	815,912	871,753

¹ Includes 75,549 individual and partnership returns selected for verification in collectors' offices, awaiting transfer.

Included above under "returns on which agents' reports have been completed" as of June 30, 1950, are 76,198 income and excess profits tax returns involving adjustments not agreed to by the taxpayers, as compared with 79,485 income and excess profits tax returns in such status at the close of the previous year.

EXCESS PROFITS TAX COUNCIL

Organization of Council.—The Excess Profits Tax Council was organized during 1946 as a field group within the Bureau of Internal Revenue to exercise supervision of and responsibility for the handling of applications for relief under the provisions of section 722 of the Internal Revenue Code. The Council was established in accordance with a proposal made by the Commissioner in a statement to the Joint Committee on Internal Revenue Taxation.

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. Each claim is investigated by a field agent. There were at June 30, 1950, approximately 350 field agents working on section 722 claims. Because of part-time assignments, this number is the equivalent of about 250 persons engaged full time. In each field division the agents so assigned work under the supervision of a small group of specialists known as the "Section 722 Field Committee." This committee also endeavors, through negotiation with the taxpayer, to reach agreement upon the merits of the claim. The section 722 committees in two field divisions have completed their consideration of all section 722 claims pending in their divisions.

The Excess Profits Tax Council has 25 members. The chairman, vice chairman, and three other members of the Council constitute an executive committee in which is vested 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, 1950, the Council had a staff of 67 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 recommendations made by the field committees with respect to all claims, irrespective of whether or not agreement with the taxpayer has been reached.
- (3) It holds hearings in those 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.

Size of workload.—As of June 30, 1950, the cumulative total of claims filed amounted to 54,482, in which the tax reduction claimed amounted to more than \$6 billion. The claims still pending before the Bureau as of June 30, 1950, amounted to 15,302, in which the tax reduction claimed amounted to approximately \$4.5 billion.

Disposition of these claims is made under an admittedly complex statute and the work frequently involves extensive research in the fields of economics, statistics, and related subjects in the process of ascertaining the constructive average base period net income of a taxpayer. The results of such studies are translated into net income figures, and this step requires substantial analytical accounting.

Review of principles.—During the first 3 years of operation, the Council promulgated certain policies by the issuance of memoranda designated E. P. C. 1-43, 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. C. 44 has been issued and is summarized below:

E. P. C. 44 deals with taxpayers having base periods ending after December 31, 1939, which contain more than 48 months, and with income derived from short seasonable operations. It supplements and further clarifies previous rulings with respect to base periods of more or less than 48 months.

Consideration of taxpayer cases.—The Council, from the date of its organization in 1946 to June 30, 1950, has taken final action on 22,857 claims, representing more than 7,100 corporations in which the excess profits tax reduction claimed amounted to \$1,804,796,989. Action was taken during the year ended June 30, 1950, on 8,468 claims, in which the tax reduction claimed amounted to \$1,030,957,506.

The action of the Council with respect to 16,869 claims, or 74 percent of the number involved, was agreed to in writing by the claimant corporations. Of such, agreements on 14,380 claims were obtained by the field committees and agreements on 2,489 claims were obtained by the Council. Allowances were determined by the Council with respect to 812 claims, to which there was no agreement in writing by the claimant corporations.

The Council has received 16,043 agreed claims from the field committees. It accepted the agreements on 14,380 claims, rejected agreements on 897 claims, and had under consideration at June 30, 1950, 766 claims.

The Council has received 10,894 claims on which the field committees did not obtain agreements. The Council obtained agreements on 2,038 of these claims, decided 5,542 without obtaining an agreement, and had under consideration at June 30, 1950, 3,314 of these claims. The Council also obtained modified agreements in 451 of the 897 claims on which it rejected agreements by the field committees. The Council, accordingly, obtained agreements on 2,489 claims and decided 5,988 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, 1950, amounted to \$1,804,796,989. The aggregate increase in the excess profits credit allowed on these claims amounted to \$314,086,000. The aggregate reduction in excess profits taxes resulting therefrom is estimated to be \$266,973,000, or approximately 15 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, June 30, 1946, to June 30, 1950, is estimated to amount to \$125,798,709. 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 decided by the Council as of June 30, 1950, amounted to \$144,862,925.

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 1942-1950, inclusive

Item	Number	Excess profits tax reduction		Increase in income tax
		Claimed ¹	Allowed	
Net receipts (excluding transfers and reopened cases).....	54,482	\$6,439,827,130		
Disposals:				
Allowed in whole or in part.....	11,374	427,371,601	\$155,635,279	\$64,346,446
Disallowed.....	14,034	676,700,954		
Withdrawn.....	10,484	824,733,370		
Eliminated ²	3,288	10,781,650		
Total disposals.....	39,180	1,939,687,575	155,635,279	64,346,446
On hand June 30, 1950:				
In agents' offices:				
Awaiting investigation.....	44	34,480,878		
Under investigation.....	1,285	1,098,977,765		
Investigated, awaiting field conferences, etc.	3,373	1,128,822,028		
In Excess Profits Tax Council: ³				
Awaiting decision.....	3,396	892,316,013		
Awaiting review.....	1,391	481,668,597		
Unagreed, statutory notice outstanding or to be issued.....	2,243	363,774,855		
Before the Tax Court.....	917	106,465,250		
In process of closing.....	2,653	393,734,169		
Total pending.....	15,302	4,500,239,555		

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.

The following summary compares the cumulative receipts and disposals in number of applications at the end of each of the fiscal years ended June 30, 1947, 1948, 1949, and 1950, and sets forth the status of the claims pending at the end of each such year:

Applications for excess profits tax relief (section 722, Internal Revenue Code as amended)—Cumulative receipts and disposals, fiscal years ended June 30, 1947, 1948, 1949, and 1950

	Number of applications			
	1947	1948	1949	1950
Receipts.....	46,630	51,006	53,651	54,482
Disposals:				
Allowed in whole or in part.....	3,099	5,169	7,791	11,374
Disallowed.....	6,887	8,545	10,659	14,034
Withdrawn.....	8,214	9,235	9,865	10,484
Eliminated.....	2,590	2,813	3,055	3,288
Total disposals.....	20,790	25,762	31,370	39,180
On hand June 30:				
In agents' offices:				
Awaiting investigation.....	5,268	2,255	387	44
Under investigation.....	10,652	8,889	5,817	1,285
Investigated, awaiting field conference, etc.	6,545	7,097	6,632	3,373
In Excess Profits Tax Council:				
Awaiting decision.....	710	2,268	3,129	3,396
Awaiting review.....	1,494	2,341	1,789	1,391
Unagreed, statutory notice outstanding or to be issued.....	250	727	1,322	2,243
All other.....	921	1,667	3,205	3,570
Total pending.....	25,840	25,244	22,281	15,302

The progress being made in the handling of claims is indicated by the decreasing inventory in the number of applications pending in the field divisions at the end of the various fiscal years. The number of applications received and the number on which field action was completed during each of the fiscal years ended June 30, 1948, 1949, and 1950 are set forth in the schedule below:

	Fiscal year ended June 30—		
	1948	1949	1950
On hand at beginning of fiscal year.....	22,674	18,956	12,836
Received.....	4,376	2,645	831
Total.....	27,050	21,601	13,667
Field action completed.....	8,094	8,765	8,965
On hand at end of fiscal year.....	18,956	12,836	4,702

MISCELLANEOUS TAX UNIT

The Miscellaneous Tax Unit is concerned with the administration of all internal revenue taxes except the income and excess profits taxes, estate and gift 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 1950 were \$5,379,469,268, an increase of \$5,093,244 over the collections for the preceding year.¹

TOBACCO DIVISION.—The Tobacco 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 stock 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.

¹ Collections of estate and gift taxes in the total sum of \$796,537,913 were included in the report of miscellaneous taxes collected during the previous fiscal year. The Estate and Gift tax Division has been under the jurisdiction of the Income Tax Unit since April 1, 1949.

Tobacco taxes.—The collections of tobacco taxes for the year amounted to \$1,328,464,346, an increase of \$6,589,576, or approximately 0.5 percent, over receipts from similar sources during the preceding year.

A comparison of the collections of tobacco taxes for the fiscal years 1949 and 1950

Source	1949	1950	Increase or decrease (—)	
			Amount	Percent
Cigars (large):				
Class A.....	\$42,568.17	\$61,325.05	\$18,756.88	44.1
Class B.....	625,827.76	616,799.84	-9,027.92	-1.4
Class C.....	6,911,493.87	7,568,482.24	656,988.37	9.5
Class D.....	3,826,426.34	4,263,220.30	436,793.96	11.4
Class E.....	28,923,792.34	24,508,120.93	-4,415,671.41	-15.3
Class F.....	2,352,175.92	2,269,134.80	-83,041.12	-3.5
Class G.....	2,848,144.27	2,825,255.84	-22,888.43	-0.8
Total.....	45,530,428.67	42,112,339.00	-3,418,089.67	-7.5
Cigars (small).....	59,372.68	57,858.56	-1,514.12	-2.6
Cigarettes (large).....	7,115.19	5,861.43	-1,253.76	-17.6
Cigarettes (small).....	1,232,727,557.03	1,242,844,931.81	10,117,374.78	0.8
Tobacco, manufactured.....	35,435,187.12	35,069,747.69	-365,439.43	-1.0
Snuff.....	7,272,318.68	7,388,534.51	116,215.83	1.6
Total.....	42,707,505.80	42,458,282.20	-249,223.60	-0.6
Leaf tobacco sold.....	457.08	193.17	-263.91	-57.7
Cigarette papers.....	835,186.19	976,756.10	141,569.91	17.0
Cigarette tubes.....	5,590.08	7,179.77	1,589.69	28.4
Cigar floor stocks tax.....	1,316.73	751.30	-565.43	-42.9
Cigarette floor stocks tax.....	240.50	192.89	-47.61	-19.8
Grand total.....	1,321,874,769.95	1,328,464,346.23	6,589,576.28	0.5

The tax on small cigarettes amounted to \$1,242,844,932, an increase of \$10,117,375, or 0.8 percent, over receipts for the preceding year. During the year, 32,808,972,060 small cigarettes were withdrawn from factories without payment of tax, as compared with 41,837,303,690 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 withdrawal for use as sea stores or for emergency export shipment.

There were 42 bonded internal revenue sea stores warehouses, 8 Army and Navy sea stores warehouses, and 6 bonded internal revenue export warehouses in operation at the end of the year.

The tax on large cigars amounted to \$42,112,339, a decrease of \$3,418,090, 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 1950

Claims	Refund		Redemption		Abatement	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1949.....			75	135,423.02	1	1,400.00
Received.....	15	905.71	2,164	2,488,713.54	34	22,699.56
Allowed.....	13	963.21	2,214	2,612,001.97	31	21,390.20
Rejected.....	2	32.50	4	1,413.01	2	359.00
On hand June 30, 1950.....			21	10,721.58	2	2,350.36

Claims	Drawback		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1949.....					76	136,823.02
Received.....	6	1,677.20	7	3,315.09	2,226	2,517,401.10
Allowed.....	6	1,677.20	3	3,118.35	2,267	2,639,150.93
Rejected.....			4	196.74	12	2,001.25
On hand June 30, 1950.....					23	13,071.94

In addition, interest in the amount of \$28.17 was allowed. The sum of \$2,612,001.97, representing claims allowed for the redemption of stamps, includes the following: Stamps which were rendered useless, \$1,595,410.24; stamps for which the owner alleged he had no further use, \$69,403.47; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer, \$947,188.26.

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 \$266,466.

As a result of the review and audit of returns, 82 assessments were made, involving tax, penalty, and interest in the amount of \$65,526.

Number of capital stock tax claims received and disposed of during the fiscal year 1950

Claims	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1949.....	118	\$377,564.76	24	\$34,075.92	2	\$626.38	144	\$412,267.06
Received.....	44	8,819.01	9	29,846.30	39	7,042.01	92	45,707.32
Reopened.....	39	9,106.45	7	927.57			46	10,034.02
Allowed.....	65	44,012.51	33	62,148.28	35	7,237.40	133	113,398.19
Rejected.....	84	220,775.84	7	2,701.51	1	135.02	92	223,612.37
On hand June 30, 1950.....	52	130,701.87			5	295.97	57	130,997.84

During the year, a total of \$10,345, including interest of \$4,837, 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 1949 and 1950

Source	1949	1950	Increase or decrease (—)
Manufacturers' excise taxes:			
Lubricating oils.....	\$81,759,611.97	\$77,600,583.89	-\$4,159,028.08
Gasoline.....	503,647,470.24	525,731,962.90	23,084,492.66
Tires and tubes.....	150,899,047.96	151,795,058.86	896,010.90
Automobile trucks and busses.....	136,797,379.13	123,629,744.97	-13,167,634.16
Other automobiles and motorcycles.....	332,812,342.37	452,065,980.28	119,253,637.91
Parts and accessories for automobiles.....	120,138,240.14	88,732,649.83	-31,405,590.31
Electrical energy.....	79,347,495.66	85,703,833.44	6,356,337.78
Electric, gas, and oil appliances.....	80,934,508.61	80,405,967.71	-528,540.90
Electric light bulbs and tubes.....	26,172,166.87	20,725,712.60	-5,446,454.27
Radio sets, phonographs, components, etc.....	49,159,550.23	42,084,781.30	-7,074,768.93
Phonograph records.....	6,482,797.74	5,768,520.92	-714,276.82
Musical instruments.....	9,292,668.30	8,364,897.36	-927,770.94
Mechanical refrigerators, air-conditioners, etc.....	77,833,244.87	64,315,895.04	-13,517,349.83
Matches.....	8,737,618.31	8,874,544.80	136,926.49
Business and store machines.....	33,343,900.01	30,012,088.70	-3,331,811.31
Luggage—manufacturers' excise (suspended Apr. 1, 1944).....	100.40	205.23	104.83
Photographic apparatus.....	43,139,668.42	39,930,910.40	-3,208,758.02
Sporting goods.....	19,846,484.74	18,969,479.35	-877,005.39
Firearms, shells, and cartridges.....	10,378,538.42	9,351,613.60	-1,026,924.82
Pistols and revolvers.....	809,888.11	480,749.84	-329,138.27
Total.....	1,771,532,722.50	1,836,054,181.02	64,521,458.52
Retailer's excise taxes:			
Furs.....	61,946,246.55	45,781,127.33	-16,165,119.22
Jewelry.....	210,688,165.33	190,820,385.64	-19,867,779.79
Luggage.....	82,607,133.49	77,531,531.24	-5,075,602.25
Toilet preparations.....	93,969,241.32	94,995,376.52	1,026,135.20
Total.....	449,210,786.69	409,128,420.63	-40,082,366.06
Grand total.....	2,220,743,509.19	2,245,182,601.65	24,439,092.46

Assessments.—A total of \$701,656,605, representing 1,030,189 items, was assessed on 1,648 miscellaneous tax assessment lists which included original and additional assessments of miscellaneous internal revenue taxes. Included in the lists were 6,695 additional assessments, resulting from office audit and field investigations, representing tax, interest, and penalties of \$14,427,928. Interest included in this amount totaled \$2,219,628.¹

Field reports.—At the beginning of the year there were on hand 199 field reports with respect to proposed additional sales taxes amounting to \$2,352,228. During the year, 1,227 field reports were received, representing \$6,329,410 in proposed additional taxes, and 1,237 were examined and closed, representing taxes amounting to \$5,360,487. On June 30, 1950, there were 189 reports covering \$3,321,151 awaiting additional evidence.

¹ As a matter of administrative convenience, the Sales Tax Division completes assessments, schedules claims, and passes on offers in compromise for the Tobacco Division and the Miscellaneous Division. The above figures include only the collectors' lists for the first two months of the fiscal year since after that time the lists were retained in the collectors' offices and copies of Form 23C are now certified to the Commissioner by the Accounts and Collections Unit. The amount shown as resulting from office audit and field investigation includes the estate and gift tax items for the month of July 1949 only. Since that time assessments relating to these taxes have been entered on the income tax lists.

Claims.—The number of claims received and disposed of by the Sales Tax Division during the fiscal year ended June 30, 1950, is shown in the following table:

Number of claims received and disposed of by the Sales Tax Division during the fiscal year 1950

Claims	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1949.....	713	\$2,633,878.84	288	\$684,196.56	—	—	1,001	\$3,318,075.40
Received.....	1,396	6,200,367.45	1,215	1,830,965.67	372	\$776,082.90	2,983	8,807,416.02
Reopened.....	63	337,529.18	12	29,460.99	2	3,237.17	77	430,227.34
Allowed.....	1,223	2,186,874.79	1,341	1,585,203.81	372	768,708.86	2,936	4,540,787.46
Rejected.....	397	1,993,037.88	58	261,689.36	2	10,611.21	457	2,265,338.45
On hand June 30, 1950.....	552	5,051,862.80	116	697,730.05	—	—	668	5,749,592.85

In connection with the claims shown in the foregoing table, interest was allowed in the amount of \$184,440, compared with \$152,435 allowed as interest during the preceding year.

Credit cases.—At the beginning of the year there were on hand 3,222 sales tax credit cases involving \$7,071,782. During the year 21,833 cases involving \$63,188,554 were received and 23,180 cases involving \$63,703,544 were closed. Of this number 22,982 cases involving \$63,761,066 were allowed, while 198 cases representing \$32,478 were rejected. At the close of the fiscal year there were on hand 1,875 sales tax credit cases involving \$6,556,792.

Offers in compromise.—On July 1, 1949, there were on hand 4,282 offers in compromise aggregating \$378,943, which had been submitted in settlement of civil and criminal liabilities incurred in connection with various excise and miscellaneous taxes. There were 21,945 offers aggregating \$637,813 received; 21,292 offers aggregating \$383,508 were accepted; 295 offers in the amount of \$80,525 were rejected; and 46 offers amounting to \$26,761 were withdrawn during the fiscal year. On June 30, 1950, there were on hand 4,594 offers amounting to \$525,962 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 3,660 cases, involving \$10,869,139 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 pipeline, 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 amuse-

ment 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 handling of any matters arising in connection with the taxes paid under the Agricultural Adjustment Act and related legislation.

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

Collections during the fiscal years 1949 and 1950

Source	1949	1950	Increase or decrease (—)
Documentary stamps:			
Bonds of indebtedness, capital stock issues, etc.....	\$46,666,890.85	\$50,156,132.86	\$3,489,242.01
Capital stock sales or transfers.....	17,909,765.91	23,823,426.39	5,913,660.48
Playing cards.....	7,563,960.97	10,546,117.98	2,982,157.01
Silver bullion, sales or transfers.....	687,425.15	122,521.32	—564,903.83
Total.....	72,828,042.88	84,648,198.55	11,820,155.67
Oleomargarine:			
Colored.....	11,550,576.63	23,225,819.74	11,675,243.11
Uncolored.....	1,821,202.17	1,518,903.07	—302,299.10
Special taxes.....	4,169,301.73	4,552,070.96	382,769.23
Total.....	17,541,080.53	29,296,793.77	11,755,713.24
Adulterated butter.....	17,048.68	7,637.50	—9,411.18
Renovated butter.....	3,560.14	3,840.40	280.26
Filed cheese.....	429.04	236.46	—192.58
Total.....	21,037.86	11,714.36	—9,323.50
Transportation of oil by pipe line.....	19,324,552.99	18,919,048.30	—405,504.69
Telegraph, telephone, cable and radio messages, etc.....	289,320,915.96	290,296,741.36	975,825.40
Leased wires, etc. (telegraph and telephone).....	22,058,766.04	22,042,622.69	—16,143.35
Local telephone service.....	224,530,630.85	247,280,578.17	22,749,947.32
Safe deposit boxes.....	9,461,317.44	9,554,487.58	93,170.14
Total.....	564,696,183.28	588,093,478.10	23,397,294.82
Admissions.....	385,843,793.10	371,244,019.14	—14,599,773.96
Cabaret.....	48,856,669.14	41,453,393.66	—7,403,275.48
Dues and initiation fees.....	27,789,911.84	28,739,745.27	949,833.43
Total.....	462,490,374.08	441,437,158.07	—21,053,216.01
Narcotic.....	801,413.78	842,513.35	41,099.57
Marihuana.....	13,131.09	24,272.07	11,140.98
Total.....	814,544.87	866,785.42	52,240.55
Coconut oils, etc., processed.....	17,459,774.67	15,857,340.17	—1,602,434.50
National Firearms Act.....	11,007.99	6,602.84	—4,405.15
Total.....	17,470,782.66	15,863,943.01	—1,606,839.65
Bowling alleys, pool tables.....	3,805,117.85	3,607,556.73	—197,561.12
Coin-operated devices.....	21,087,534.19	20,174,015.95	—913,518.24
Transportation of persons.....	251,388,581.44	228,738,278.19	—22,650,303.25
Transportation of property.....	337,029,889.92	321,193,153.35	—15,836,736.57
Total.....	613,311,123.40	573,713,004.22	—39,598,119.18
Sugar.....	76,174,356.09	71,188,028.96	—4,986,327.13
Other miscellaneous receipts.....	272,711.63	436,749.86	164,038.23
Grand total.....	1,825,620,237.28	1,805,555,854.32	—20,064,382.96

Oleomargarine; adulterated, process or renovated butter; and filled cheese.—At the beginning of the year there were 57 manufacturers of oleomargarine engaged in business, 44 of which produced colored oleomargarine. At the close of the year there were 59 manufacturers of oleomargarine engaged in business, 57 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 271,495,427 pounds of colored oleomargarine and 604,244,957 pounds of uncolored oleomargarine, as compared with the production of 126,676,639 pounds of colored oleomargarine and 731,935,937 pounds of uncolored oleomargarine during the preceding year. There were 58,027 returns filed during the year by manufacturers and wholesale dealers in oleomargarine.

There were 8,714,956 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 1,516,895 pounds.

Three manufacturers of process or renovated butter, but no manufacturers of adulterated butter, registered during the fiscal year.

There was one manufacturer of filled cheese registered during the fiscal year. Filled cheese produced amounted to 67,259 pounds as compared with 43,838 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 \$6,603.

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 27,412.

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 \$122,521, as compared with collections of \$687,425 for the preceding year.

Field and special squad reports.—There were received during the year 4,371 reports, representing additional taxes in the amount of \$9,751,420, and 4,424 reports amounting to \$8,908,129 were examined and closed. At the close of the year 266 reports covering \$4,431,672 were on hand awaiting adjustment.

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 1950

Claims	Refund		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Miscellaneous excise:								
On hand July 1, 1949	1,489	\$1,752,450.01	589	\$394,038.55	-----	-----	70	\$154,958.15
Received	3,176	3,912,963.52	1,058	843,351.46	-----	-----	1,193	1,145,727.78
Reopened	136	74,215.26	10	20,281.29	-----	-----	1	37.79
Allowed	3,272	1,172,004.18	2,069	716,313.27	-----	-----	1,233	1,269,086.84
Rejected	604	1,024,696.81	79	199,509.36	-----	-----	1	2,547.54
On hand June 30, 1950	925	3,542,927.80	139	341,848.67	-----	-----	30	29,089.34
Miscellaneous stamps:								
On hand July 1, 1949	192	14,887.41	114	83,695.64	430	\$251,462.69	16	880.61
Received	1,622	225,153.91	474	328,227.47	3,472	531,007.62	817	205,131.68
Reopened	2	15.50	-----	-----	13	60,305.14	-----	-----
Allowed	1,673	20,081.61	506	140,661.61	3,182	435,779.07	828	205,658.98
Rejected	30	63,966.12	29	159,153.76	187	280,378.90	-----	20.06
On hand June 30, 1950	113	156,009.09	53	112,107.74	546	126,617.48	5	333.25
Narcotic:								
On hand July 1, 1949	14	36.95	3	107.57	5	165.62	4	405.95
Received	171	345.80	7	29.50	46	296.88	5	18.13
Reopened	-----	-----	-----	-----	-----	-----	-----	-----
Allowed	175	369.31	10	137.07	50	331.84	9	424.08
Rejected	3	6.10	-----	-----	-----	48	-----	-----
On hand June 30, 1950	6	7.40	-----	-----	1	130.18	-----	-----
Marihuana:								
On hand July 1, 1949	1	995.13	3	1,915.20	-----	-----	27	21,016.28
Received	4	2,832.59	13	5,843.57	-----	-----	393	1,121,073.01
Reopened	1	3,173.09	-----	-----	-----	-----	-----	-----
Allowed	1	3,173.09	2	1,602.19	-----	-----	405	1,139,190.71
Rejected	3	1,280.91	10	5,044.82	-----	-----	-----	103.13
On hand June 30, 1950	2	2,546.81	4	1,111.76	-----	-----	15	2,795.45
Silver:								
On hand July 1, 1949	4	32,618.62	24	42,261.26	-----	-----	-----	-----
Received	2	13,362.28	140	75,442.13	3	5,612.29	-----	-----
Reopened	-----	-----	2	27,807.10	-----	-----	-----	-----
Allowed	2	3,080.05	134	78,759.81	3	4,740.56	-----	-----
Rejected	1	8,012.62	1	44,267.10	-----	871.73	-----	-----
On hand June 30, 1950	3	34,888.23	31	22,483.58	-----	-----	-----	-----
Coal:								
On hand July 1, 1949	-----	-----	-----	-----	-----	-----	8	2,459.63
Received	-----	-----	-----	-----	-----	-----	-----	-----
Reopened	-----	-----	-----	-----	-----	-----	-----	-----
Allowed	-----	-----	-----	-----	-----	-----	8	2,459.63
Rejected	-----	-----	-----	-----	-----	-----	-----	-----
On hand June 30, 1950	-----	-----	-----	-----	-----	-----	-----	-----
Sugar:								
On hand July 1, 1949	95	179,815.44	-----	-----	-----	-----	-----	-----
Received	609	10,702,764.10	-----	-----	-----	-----	-----	-----
Reopened	2	29.27	-----	-----	-----	-----	-----	-----
Allowed	595	636,227.53	-----	-----	-----	-----	-----	-----
Rejected	26	10,107,593.63	-----	-----	-----	-----	-----	-----
On hand June 30, 1950	85	138,787.65	-----	-----	-----	-----	-----	-----
Total:								
On hand July 1, 1949	1,795	1,980,803.56	733	522,018.22	435	251,628.31	117	177,260.99
Received	5,584	14,857,422.26	2,322	1,252,894.13	3,521	536,916.79	2,416	2,474,410.23
Reopened	141	77,433.12	12	48,088.39	13	60,305.14	1	37.79
Allowed	5,719	1,834,935.77	2,721	937,473.95	3,235	440,851.47	2,483	2,616,820.24
Rejected	667	11,205,566.19	119	407,975.04	187	281,251.11	1	2,670.73
On hand June 30, 1950	1,134	3,875,166.98	227	477,551.75	547	126,747.66	50	32,218.04

Miscellaneous credit cases.—There were 4,838 cases, involving taxes of \$7,663,589, received during the year. A total of 4,828 cases, involving \$7,487,925, was disposed of by the allowance of 4,796 cases, representing \$7,482,685, and the rejection of 32 cases, amounting to \$5,240.

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, 1950, there were authorized to operate a total of 2,141 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 2,251 as of June 30, 1949. This represents a decrease of 110 establishments. As of June 30, 1950, there were 500,966 wholesale and retail dealers, as compared with 478,515 a year ago, representing an increase of 22,451 dealers, or 4.7 percent. The total number of plants and permittees of all classes, as of June 30, 1950, was 519,970 as compared with 497,456 a year ago, representing an increase of 22,514 or 4.5 percent. A table showing the number for each class, as of June 30, 1950, is included in the Appendix.

Collections.—For the sixth 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 \$2,219,202,085 during the year represent an increase of \$8,594,917 or 0.4 percent, as compared with collections of \$2,210,607,168 during 1949.

The total collections on distilled spirits alone in the fiscal year 1950 again exceeded one billion dollars, representing an increase of approximately 20 millions from collections for 1949. Such collections

amounted to 66.4 percent of the total liquor tax collections in 1950, compared with 65.7 percent in the fiscal year 1949.

The total collections from all domestic and imported liquor taxes during 1950 for 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, are compared with such collections during the preceding year in the following table:

Source	Tax collections		Change	
	Fiscal year 1950	Fiscal year 1949	Amount	Percent
Distilled spirits.....	\$1,473,768,611	\$1,453,275,101	+\$20,493,510	+1.4
Fermented malt liquors.....	672,084,818	690,803,189	-18,718,371	-2.7
Wines.....	73,348,656	66,528,878	+6,819,778	+10.3
Total.....	2,219,202,085	2,210,607,168	+8,594,917	+0.4

The total excise tax collections on domestic and imported distilled spirits for the fiscal year 1950 amounted to \$1,421,081,573, as compared with \$1,396,954,788 for the preceding year, representing an increase of 1.7 percent.

The total excise tax collections on domestic distilled spirits for 1950 amounted to \$1,294,737,463, as compared with \$1,275,181,485 for 1949, an increase of \$19,555,978, or 1.5 percent. The total excise taxes on imported distilled spirits for 1950 amounted to \$126,344,110, compared with \$121,773,303 for 1949, an increase of \$4,570,807, or 3.8 percent.

The total excise tax collections from all domestic and imported liquor taxes during 1950 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 1950	Fiscal year 1949	Amount	Percent
Distilled spirits:				
Domestic.....	\$1,294,737,463	\$1,275,181,485	+\$19,555,978	+1.5
Imported.....	126,344,110	121,773,303	+4,570,807	+3.8
Total.....	1,421,081,573	1,396,954,788	+24,126,785	+1.7
Fermented malt liquors.....	667,410,819	686,367,516	-18,956,697	-2.8
Wines:				
Domestic.....	70,001,250	63,333,657	+6,667,593	+10.5
Imported.....	2,599,748	2,448,104	+151,644	+6.2
Total.....	72,600,998	65,781,761	+6,819,237	+10.4
Grand total.....	2,161,093,390	2,149,104,065	+11,989,325	+0.6

Production of distilled spirits.—The total production of all distilled spirits for the fiscal year 1950 (by registered and fruit distilleries) amounted to 208,235,050 tax gallons, as compared with 266,542,499 tax gallons produced during the preceding fiscal year. The produc-

tion of whisky for 1950 amounted to 118,760,487 tax gallons, as compared with 149,595,239 tax gallons for the preceding year.

The quantity of spirits produced for industrial purposes is not determinable. In the fiscal year 1950, 211,609 tax gallons of spirits were transferred to denaturing plants for denaturation, as compared with 713,830 tax gallons in 1949, and 27,932,979 tax gallons were transferred to industrial alcohol bonded warehouses for redistillation as compared with 28,400,821 tax gallons in 1949. 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 34,092,237 proof gallons for the fiscal year 1950.

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 1950	Fiscal year 1949	Amount	Percent
By registered distilleries:				
Whisky.....	118,760,487	149,595,239	-30,834,752	-20.6
Brandy.....		30,531	-30,531	-100.0
Rum.....				
Beverage.....	215,850	241,668	-25,818	-10.7
Industrial.....	1,564,898	1,757,078	-192,180	-10.9
Gin.....	4,735,862	3,937,490	+798,372	+20.3
Spirits.....	59,235,847	75,031,098	-15,795,251	-21.1
Total.....	184,512,944	230,593,104	-46,080,160	-20.0
By fruit distilleries:				
Brandy.....	5,364,004	17,427,034	-12,063,030	-69.2
Spirits.....	18,358,102	18,522,361	-164,259	-0.9
Total.....	23,722,106	35,949,395	-12,227,289	-34.0
Grand total.....	208,235,050	266,542,499	-58,307,449	-21.9

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

The total tax-paid withdrawals of all distilled spirits (including alcohol) amounted to 144,123,699 tax gallons during the fiscal year 1950, as compared with 141,766,697 tax gallons for 1949.

Tax-paid withdrawals of each kind of distilled spirits for the fiscal year 1950 is compared with such tax-paid withdrawals for 1949 in the following table:

	Tax-paid withdrawals of distilled spirits			
	Tax gallons		Change	
	Fiscal year 1950	Fiscal year 1949	Amount	Percent
Whisky:				
Bottled in bond.....	10,869,613	7,788,536	+3,081,077	+39.6
Total.....	60,490,332	52,674,964	+7,824,368	+14.9
Brandy.....	2,332,555	2,011,348	+321,207	+16.0
Rum.....	290,016	301,311	-11,295	-3.7
Gin.....	4,661,720	3,786,877	+874,843	+23.1
Spirits.....	35,775,200	42,146,483	-6,371,283	-15.1
Total.....	103,558,823	100,920,983	+2,637,840	+2.6
Alcohol.....	40,564,876	40,845,714	-280,838	-.7
Grand total.....	144,123,699	141,766,697	+2,357,002	+1.7

Tax-free withdrawals of distilled spirits.—During the fiscal year 1950 a total of 26,035,654 tax gallons of distilled spirits were withdrawn tax-free, as compared with 38,568,036 tax gallons for 1949.

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 1950 amounted to 107,951,272 proof gallons, consisting of 33,269,402 proof gallons of whisky, 37,119,549 proof gallons of spirits, 34,092,237 proof gallons of alcohol, and 3,470,084 proof gallons of other materials. (A breakdown 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 1950 amounted to 107,861,483 proof gallons, consisting of 94,907,517 proof gallons of whisky, 7,784,318 proof gallons of gin, 2,946,210 proof gallons of cordials and liqueurs, and 2,223,438 proof gallons of other products, as compared with the total 1949 production of 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.

Consumption of distilled spirits.—The total distilled spirits bottled during the year (exclusive of distilled spirits bottled for exportation) amounted to 161,117,048 wine gallons, of which 123,893,080 wine gallons were rectified products, 26,327,221 wine gallons were unrectified products (other than bottled-in-bond), and 10,896,747 wine gallons were bottled-in-bond products. This compared with a total of 160,931,244 wine gallons bottled during the fiscal year 1949, consisting of 136,857,613 wine gallons of rectified products, 16,247,519 wine gallons of unrectified products (other than bottled-in-bond), and 7,826,112 wine gallons of bottled-in-bond products. The total whisky bottled amounted to 139,653,133 wine gallons for 1950 as compared with 142,633,709 wine gallons during the prior fiscal year. The total rectified whisky bottled during the fiscal year 1950 contained 35.1 percent of whisky, as compared with 35.4 percent for 1949 and 34.5 percent for 1948.

Stocks of distilled spirits.—The total stocks of whisky, brandy, rum, gin, and spirits as of June 30, 1950, amounted to 708,562,193 original

tax gallons, as compared with 677,343,619 original tax gallons as of June 30, 1949, or an increase of 4.6 percent. The stocks of whisky increased from 602,925,861 original tax gallons as of June 30, 1949, to 643,279,511 original tax gallons as of June 30, 1950, or 6.7 percent. The stocks of whisky 4 years old or older amounted to 91,147,103 tax gallons as of June 30, 1950, as compared with 33,160,196 tax gallons as of June 30, 1949, an increase of 174.9 percent.

Specially denatured rum.—During the year there were produced 1,084,077 wine gallons of specially denatured rum, as compared with 1,153,246 wine gallons for 1949.

Fermented malt liquors.—Production of fermented malt liquors during the fiscal year amounted to 88,807,075 barrels, or 1.0 percent less than the preceding year (89,735,647 barrels). Tax-paid withdrawals were 84,202,618 barrels, or 1.9 percent less than the preceding year (85,809,068 barrels). Tax-free withdrawals for export were 529,394 barrels, a decrease of 202,133 barrels as compared with the fiscal year 1949.

Wines.—Production of still wines amounted to 102,966,972 wine gallons, or 26.4 percent less than the preceding year (139,879,738 wine gallons). Tax-paid withdrawals of still wines amounted to 133,055,099 wine gallons, or 11.7 percent more than the preceding year (119,106,689 wine gallons). Tax-paid withdrawals of domestic sparkling wines amounted to 20,934,246 half-pint units, a decrease of 3.4 percent from the preceding year (21,665,256 half-pint units). Tax-paid withdrawals of vermouth produced at wineries amounted to 2,306,526 wine gallons, an increase of 8.5 percent from the preceding year (2,126,544 wine gallons). Tax-paid withdrawals of aperitif wines produced at wineries amounted to 219,608 wine gallons as compared with 203,876 wine gallons for the preceding year. Production of distilling materials at wineries (to be used at fruit distilleries) amounted to 194,890,132 wine gallons, as compared with 286,045,119 wine gallons, for the prior fiscal year.

Production of ethyl alcohol.—The total ethyl alcohol production for the year amounted to 313,535,129 proof gallons, as compared with 351,015,364 proof gallons for 1949, a decrease of 10.7 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 327,399,747 proof gallons.

The total quantity of ethyl alcohol withdrawn for denaturation during the year amounted to 322,581,322 proof gallons. The total quantity removed for use of the United States amounted to 581,210 proof gallons. There was withdrawn during the year for hospital, scientific, and educational use a total of 2,553,991 proof gallons.

Stocks of undenatured alcohol.—As of June 30, 1950, the stocks of ethyl alcohol amounted to 23,247,967 proof gallons, as compared with 51,015,381 proof gallons as of June 30, 1949, a decrease of 54.4 percent.

Production of denatured alcohol.—During the year there were produced 170,259,583 wine gallons of specially denatured alcohol, as compared with 164,273,211 wine gallons for the fiscal year 1949; 4,414,058 wine gallons of completely denatured alcohol, as compared

with 10,221,492 wine gallons for the fiscal year 1949. The total production was 174,673,641 wine gallons, as compared with the total production of 174,494,703 wine gallons for 1949.

The quantity of specially denatured alcohol used in the manufacture of synthetic rubber amounted to 3,872,867 wine gallons for the fiscal year 1950, as compared with 1,427,787 wine gallons for 1949.

Production of vinegar.—The production of vinegar by the vaporizing process for the fiscal year 1950 amounted to 14,448,276 gallons (100-grain strength) as compared with 25,417,460 gallons (100-grain strength) for the fiscal year 1949.

Production of volatile fruit-flavor concentrates.—Under regulations effective September 27, 1949, there were produced during the fiscal year 26,201 wine gallons of volatile fruit-flavor concentrates.

Assessments.—There were received and reviewed for tax liability during the year 7,118 reports of inspection and investigation by field offices, as compared with 7,588 during the fiscal year 1949. During the year the review disclosed that liability to taxes was incurred in 3,233 of such cases in the amount of \$1,812,984, as compared with 3,734 cases in the amount of \$1,942,433 in the fiscal year 1949.

During the year there were certified to the Commissioner 576 assessment lists totaling 43,711 items aggregating \$160,269,673. These consisted of 3,199 items totaling \$1,735,444 entered by the Alcohol Tax Unit, and 40,512 items aggregating \$158,534,229 entered by collectors of internal revenue for the period of July 1, 1949, through September 30, 1949. The submission of duplicate assessment lists by the collectors of internal revenue to the Bureau was discontinued as of October 1, 1949, in accordance with AT-Mim. Coll. No. 6431, AT No. 636. Thereafter assessment certificates covering distilled spirits assessment lists were submitted to the Accounts and Collections Unit.

Claims for redemption of stamps, and remission, abatement, and refund of taxes.—Claims for redemption of stamps and for remission, abatement, and refund of taxes, and uncollectible assessments, received and reopened during the year totaled 19,317 amounting to \$27,942,701, compared with 18,643 claims amounting to \$15,917,187 during the preceding year. There were allowed 16,956 claims amounting to \$28,273,322 compared with 16,530 claims amounting to \$14,658,699 during 1949. There were rejected 1,684 claims amounting to \$819,529 compared with 1,954 claims amounting to \$964,318 the previous year. The claims allowed during the year included 2,767 claims amounting to \$15,814,175 for remission of tax on distilled spirits compared with 3,016 claims amounting to \$4,688,995 in 1949, and 249 claims amounting to \$990,262 for remission of tax on wines compared with 244 claims amounting to \$527,258 in 1949.

Claims for drawback of tax on distilled spirits used in nonbeverage products.—During the year there were received 4,060 claims amounting to \$28,375,106, compared with 4,159 claims amounting to \$29,061,348 during the preceding year. There were 3,976 claims amounting to \$28,008,794 allowed, compared with 4,102 claims amounting to \$28,728,739 in 1949. There were 30 claims amounting to \$63,014 rejected, compared with 61 claims amounting to \$43,653 in 1949.

Export claims.—During the year there were received 5,221 claims amounting to \$3,056,094 for drawback of tax on the following products

exported: distilled spirits and wines bottled especially for export, distilled spirits exported in original packages, alcohol used in flavoring extracts and toilet and medicinal preparations, and stills. This is comparable to 4,544 claims amounting to \$4,251,937 in 1949. There were allowed during the year 5,010 of such claims, amounting to \$2,989,677, compared with 4,377 claims amounting to \$4,095,628 in 1949. There were rejected during the year 7 of such claims, amounting to \$6,083, compared with 25 claims amounting to \$14,305 in 1949.

Offers in compromise under internal revenue laws.—During the year, 3,859 offers in compromise aggregating \$376,724 were received, 3,696 offers aggregating \$334,879 were accepted, and 144 offers aggregating \$36,573 were rejected; and 6 offers aggregating \$125 were returned to the district supervisors for further investigation. These figures are comparable to the following for the fiscal year 1949: 4,065 aggregating \$356,391 received, 3,996 aggregating \$339,150 accepted, 136 aggregating \$25,615 rejected, and 7 aggregating \$2,391 returned for further investigation.

Offers in compromise under Federal Alcohol Administration Act.—During the year, 234 offers in compromise aggregating \$48,170 were received, 218 offers aggregating \$27,785 were accepted, 17 offers aggregating \$3,935 were rejected, and 2 offers aggregating \$550 were returned to the district supervisors for further investigation. These figures are comparable to the following for the fiscal year 1949: 248 aggregating \$64,685 received, 226 aggregating \$50,795 accepted, 12 aggregating \$11,665 rejected, and no offers returned for further investigation.

Laboratory activities.—During the year the laboratory in Washington, D. C., received 5,468 samples, as compared with 5,276 for the fiscal year 1949.

The branch laboratories received 46,759 samples, as compared with 45,386 samples for the fiscal year 1949. About 26 percent of the samples examined in the field were narcotics.

The methods for analyzing wines were improved, and rectification by means of artificial flavoring or the mixing of different fruits is now more readily detected.

The laboratory is collaborating with the Northern Regional Laboratory, Department of Agriculture, in a project for using alcohol as a fuel and anti-detonant for internal combustion engines.

The following technical papers were written during the year, of which the first three were published in technical journals: Detection of Tartaric Acid and Tartrates in Wine; Microchemical Identification of Amidone; Determination of Sulphur Dioxide in Wine; Application of Chromatography and Fluorescence to Fruit and Berry Wines; Determination of Ethyl Alcohol in Isopropyl Alcohol; and Determination of Ether in Specially Denatured Alcohols, Formulas 29 and 32.

Field inspections.—Field examiners, operating directly from the Washington office, continued the inspections of field offices for the purpose of assisting and instructing field personnel, and improving efficiency in the determination and collection of liquor taxes. Particular attention was given during the latter part of the year to the inspection program for breweries due to the revision in regulations and reports

made pursuant to Public Law 261, Eighty-first Congress, effective March 1, 1950. Field examiners were also used as advisors in developing and drafting revised procedure and regulations pursuant to Public Law 448, Eighty-first Congress, effective September 1, 1950.

During the fiscal year, a total of 349,622 inspections of plants and permittees were made by field offices, of which 3,563 were made pursuant to original applications filed by persons in the beverage liquor business or in the industrial alcohol industry.

A total of 19,883 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, vinegar, and fruit-flavor concentrates, 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.

Due to the enactment of the Act of February 21, 1950 (Public Law 448, Eighty-first Congress), effective September 1, 1950, which amended certain provisions of the Internal Revenue Code to permit the use of additional means, including stamp machines, for payment of tax on distilled spirits, modified provisions governing loss allowances for distilled spirits whereby tax would be collected on the actual quantity of distilled spirits removed from bond except in the case of theft or voluntary destruction, amended provisions concerning the transfer and redistillation of spirits, and terminated certain wartime legislation enacted for the purpose of enabling the beverage distilling industry to manufacture spirits for munitions and industrial purposes, it was necessary to revise numerous Bureau regulations. They included those governing fruit distilleries, registered distilleries, internal revenue bonded warehouses, distillery denaturing bonded warehouses, rectifying plants, tax-paid bottling houses, industrial alcohol plants, industrial alcohol bonded warehouses, and bonded wineries, and the Gauging Manual used by Government officers in the gauging of distilled spirits. All proposed revisions of the regulations were first published as notices of proposed rule making giving the industry 30 days in which to submit comments. Conferences were held with various members of the industry and their comments considered. The proposed regulations were then drafted in final form and submitted for signature and publication.

Pursuant to the Act of August 23, 1949 (Public Law 261, Eighty-first Congress), the regulations relating to fermented malt liquors were revised to provide for the establishment and operation of the brewery bottling house as part of the brewery premises and to authorize the bottling of beer and other fermented malt liquors before tax-payment. (T. D. 5769.)

At the request of the National Archives, all regulations are being revised to conform to the Federal Register regulations. This revision was completed for the regulations pertaining to registered distilleries, fruit distilleries, internal revenue bonded warehouses, rectifying plants, tax-paid bottling houses, distillery denaturing bonded warehouses, and the Gauging Manual in connection with their revision pursuant to Public Law 448. In addition, regulations relating to traffic in containers of distilled spirits, and stills and distillery equipment were so revised.

Various additional amendments of regulations were made in the interest of improved procedure as follows:

Authorized the establishment of an industrial alcohol plant without a bonded warehouse or denaturing plant on the same premises, thus obviating the necessity of constructively warehousing alcohol produced prior to shipment to other premises. (T. D. 5788.)

Discontinued the submission, to the district supervisor and the Commissioner, by storekeeper-gaugers, of monthly reports of registered distilleries and of industrial alcohol plants since similar reports are rendered by the proprietors of such premises, thereby eliminating a duplication in reporting and an appreciable reduction in the auditing of such reports. (T. D.'s 5788 and 5789.)

Discontinued the preparation and submission of district supervisors' monthly summary accounts, to the Commissioner, covering principal transactions of registered and fruit distilleries, internal revenue bonded warehouses, industrial alcohol plants and bonded warehouses, denaturing plants, rectifying plants and tax-paid bottling houses. (T. D.'s 5785, 5787 through 5789, and Regulations 11 and 15 revised.)

Simplified the procedure concerning the transfer of spirits in bond to internal revenue bonded warehouses from distilleries, and other internal revenue bonded warehouses. (T. D.'s 5710, 5712, and 5713.)

Liberalized instructions concerning the time for making required entries on prescribed forms by proprietors of various types of plants and warehouses, and by wholesale liquor dealers and importers. (T. D.'s 5714 through 5725.)

Revised procedure covering the withdrawal of samples of alcohol for laboratory analysis, including organoleptic examination, by proprietors of industrial alcohol plants, of distilled spirits by proprietors of registered distilleries, and of brandy and fruit spirits by proprietors of fruit distilleries. (T. D.'s 5734, 5735, and 5747.)

Simplified the procedure relating to the removal of brandy from fruit distilleries and internal revenue bonded warehouses, to bonded wineries for the fortification of wine. (T. D.'s 5737 through 5739.)

Exempted proprietors of industrial alcohol plants, registered distilleries, and fruit distilleries from indemnity bond requirements covering land, buildings, and equipment valued at less than \$5,000, in lieu of \$1,000, in instances where an indemnity bond is required in lieu of the Government's lien. (T. D.'s 5742 through 5744.)

Authorized the transportation in tank trucks of undenatured ethyl alcohol in bond between industrial alcohol plants, bonded warehouses, and denaturing plants. (T. D. 5748.)

Authorized the transfer of unrectified spirits by pipeline from a rectifying plant to a contiguous tax-paid bottling house or another rectifying plant for bottling. (T. D.'s 5761 and 5762.)

Authorized tank truck shipments of ethyl acetate, proprietary solvents, and lacquer thinners by motor carriers. (T. D. 5767.)

Discontinued preparation and submission to Commissioner of copies of certain forms filed with district supervisors by proprietors of internal revenue bonded premises. (T. D.'s 5773 through 5775 and 5779 through 5783.)

Simplified the procedure governing the exportation of distilled spirits. (T. D.'s 5784 through 5787.)

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 752 suggestions were reviewed and closed, of which 127 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, 1950, totaled 18,303 as compared with 18,858 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, 1950.

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 37,431 applications were received, a substantial increase over last year's total of 32,191 applications. A table is included in the Appendix showing the volume of work handled in this field during the fiscal year.

Advertising.—For the purpose of determining compliance with the advertising provisions of the Federal Alcohol Administration Act and regulations issued thereunder, 143,966 alcoholic beverage advertisements, appearing in 29,448 publications were reviewed during the year. Regulatory action of a corrective nature was taken in 804 cases where minor technical irregularities were observed. Radio continuities numbering 8,900 and 3,729 pieces of point-of-sale advertising material were also reviewed. Four cases involving more serious irregularities were closed upon acceptance of offers in compromise. As a service to the industry and to prevent the dissemination of improper advertisements, the Bureau reviewed and commented upon 2,148 advertisements or advertising campaigns prior to publication.

Trade practice.—During the year, the Unit concluded the last of many investigations of tie-in sales practices, which had their inception during the war years when whisky was in short supply. All of these cases were disposed of by means of stipulation, enabling the Govern-

ment, on its own motion, upon 5 days' notice to the violator, to obtain a consent decree enjoining the repetition of such offenses.

Investigations were made of many other questionable sales promotional activities which appeared contrary to the "exclusive outlet," "tied house," "commercial bribery," and "consignment sales" prohibitions of the Federal Alcohol Administration Act. Permit revocation or suspension proceedings were authorized or instituted in 29 cases, and offers in compromise were accepted in 212 cases.

Interlocking directorates.—In accordance with section 8 of the Federal Alcohol Administration Act, 37 applications for approval of interlocking directorates and officers were received by the Bureau's Washington office. Of this number 34 applications were approved and 3 were denied.

ENFORCEMENT ACTIVITIES

Seizures.—During the fiscal year 10,030 illicit stills were seized, together with 4,892,608 gallons of mash, 140,600 gallons of illicit liquors, and 2,074 automobiles and trucks. The appraised value of property seized was \$2,407,500.

During the fiscal year 1950 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 underlying reason for the large volume of violations in the southern States is the preponderance of low income groups which furnish the demand for cheap spirits, coupled with the fact that more than 40 percent of the population is located in local option counties where tax-paid liquor is not readily available.

Arrests and prosecutions.—There were 10,236 persons arrested for violations of the internal revenue liquor laws; recommendations were made for the prosecution of 8,743 persons in Federal courts in Alcohol Tax Unit cases, an increase of 651 or 8.0 percent as compared with 1949; and 5,921 persons were indicted. There were 4,941 persons convicted and as of June 30, 1950, there were 3,055 persons awaiting grand jury action, and 1,621 were awaiting trial action for internal revenue liquor law violations.

Applications for pardon and parole.—During the year 11 applications for pardon and 1,081 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, four vehicles and 477 gallons of tax-paid liquors valued at \$6,468 were seized. There were five persons arrested and four persons indicted.

Enforcement of the Liquor Enforcement Act of 1936 was in force in the State of Oklahoma from July 1949 through March 1950 at which time enforcement was stopped in view of decisions rendered by the Federal courts in the Northern and Western Judicial Districts of Oklahoma to the effect that the legislation passed by the Oklahoma Legislature, effective May 13, 1949, did not in fact constitute enabling legislation entitling the State to protection under the Liquor Enforcement Act of 1936.

There was no enforcement of the Liquor Enforcement Act of 1936 in the State of Kansas for the reason that the Kansas "Dry" Law was repealed effective March 9, 1949.

Accident investigations.—During the fiscal year ended June 30, 1950, the Enforcement Division of the Alcohol Tax Unit initiated 281 investigations, completed 284, and submitted reports on 281 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 pursuant to Treasury Department Circular No. 808, AT-Mimeograph No. 534, Revised, and AT-Circular No. 908 and supplements thereto, 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, United States Employees Compensation Act, and the safety program.

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. This program was necessitated due to the fact that a large number of these firearms brought or sent to this country by members of the armed services were finding their way into the hands of criminals, either by illegal sale or theft and were being utilized in the commission of violent crimes, such as killings and robberies.

The program is still in force, and as of June 17, 1950, a total of 103,193 investigations have been conducted, resulting in the registration with the Commissioner of Internal Revenue of 14,734 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 116-119 on pages 225-229.

With respect to contested cases not docketed before The Tax Court of the United States, there were 9,017 on hand July 1, 1949, awaiting Staff action, and 835 awaiting action by taxpayers on statutory deficiency notices directed or sustained by the Staff, or a total of 9,852 nondocketed cases. Receipts and dispositions during the year were as follows:

On hand July 1, 1949.....	9,852
Received.....	7,665
Total.....	17,517
Dispositions:	
Settled by agreement.....	4,268
Defaulted after statutory notice.....	760
Petitions filed after statutory notice.....	1,527
Unagreed overassessments and claim rejections.....	341
Returned to internal revenue agents in charge, without action.....	249
Transferred to other Bureau agencies (bankruptcy, etc.)....	32
	7,177
On hand at the close of June 30, 1950.....	10,340

Of the number on hand at the close of the year, 9,420 were awaiting Staff action and 920 action by taxpayers on deficiency notices. In addition to the above dispositions, 1,103 subsidiary cases were closed in accordance with the action taken in the respective basic cases. Receipts of nondocketed cases in 1950 were less by 1,045 than receipts in 1949. Dispositions, exclusive of transfers and cases returned to revenue agents in charge without action, exceeded those of 1949 by 788.

During the fiscal year ended June 30, 1950, the Staff field divisions directed the issuance of statutory deficiency notices in 2,263 cases.

In 35.8 percent of these cases the taxpayer did not take an appeal to the Tax Court. The comparable percentage for the preceding 9-year period, 1941 to 1949, inclusive, was 35.3.

During the year 450 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 201 of these cases without an agreement being received from the taxpayer and 249 were settled. With respect to the 201 statutory notices which were sustained, the taxpayers filed petitions with the Tax Court in 112 cases and defaulted in the remaining 89.

On July 1, 1949, there were 5,131 docketed cases on hand in the Staff field divisions and 5,335 dockets were received during the year. Of these docketed cases, 2,722 were settled by stipulated agreement, 419 were dismissed for various reasons by the Tax Court, and 956 were submitted to the Tax Court on the merits, leaving a balance of 6,369 on hand June 30, 1950. In addition to the dispositions summarized above, action was taken on 355 subsidiary cases which were closed in accordance with the closing of the respective basic cases. Receipts of docketed cases during 1950 exceeded receipts of any preceding year since decentralization. The average number received annually during the preceding 10-year period was 3,797. The average number disposed of annually by stipulation during said 10-year period was 2,476, and the average number dismissed was 241.

For the 11-year period (fiscal years 1940 to 1950, inclusive), Staff reports show decisions handed down by the Tax Court in 11,013 docketed cases. Analyses of these decisions, made currently as they were received, show a total of 4,271, or 39 percent, in which the Bureau's position was wholly sustained; 4,332, or 39 percent, in which the Bureau's position was partly sustained and partly reversed; and 2,410, or 22 percent, in which the Bureau's position was wholly reversed. The percentages for the fiscal year 1950, during which the court handed down 846 decisions, were 35 percent wholly sustained, 45 percent partly sustained and partly reversed, and 20 percent wholly reversed.

The following schedules reflect the case dispositions effected by the Staff over the 11-year period ended with 1950:

CASES BEFORE THE TAX COURT

Cases	10-year period 1940 to 1949, inclusive	Percentage	Fiscal year 1950	Percentage
Stipulated.....	24,698	65.30	2,722	66.44
Dismissed.....	2,414	6.33	419	10.23
Tried.....	10,709	28.32	956	23.33
Total.....	37,821	100.00	4,097	100.00

CASES NOT BEFORE THE TAX COURT

Settled by agreement.....	37,975	60.31	4,268	61.89
Defaulted by taxpayer after statutory notice.....	7,136	11.33	760	11.02
Petitions filed by taxpayer after statutory notice.....	14,355	22.80	1,527	22.14
Unagreed overassessments and claims rejections.....	3,500	5.56	341	4.95
Total.....	62,966	100.00	6,896	100.00

In the Commissioner's annual report for 1949 it was stated that of all the cases handled by the Technical Staff which were subject to petition to the Tax Court, approximately eight out of nine cases were closed without the necessity of trial, leaving but one in nine actually tried before the court. This percentage has been maintained during the fiscal year 1950.

The field divisions of the Technical Staff ended the fiscal year 1950 with a conference personnel of 275 and an audit, clerical and stenographic personnel of 355, or a total of 630.

In connection with the foregoing, attention is directed to table 119 on page 228 and chart on page 229, which reflect the work done by the Technical Staff over the period 1941 to 1950, inclusive, and the conference personnel engaged therein.

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 11 years 1940 to 1950, inclusive, during which time 42,243 nondocketed cases have been closed by agreement as a result of Staff 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 1,689 compromise cases on hand July 1, 1949. During the year, 3,810 cases were received and 2,327 cases were disposed of, leaving 3,172 cases on hand June 30, 1950. There were four extension-of-time cases on hand at the beginning of the year. During the year 64 were received and 68 were disposed of, leaving no cases on hand on June 30, 1950. With respect to closing agreement cases, the number on hand for review July 1, 1949, was 50. During the year 320 were received and 283 disposed of, leaving a balance of 87 on hand June 30, 1950. A summary of work done on compromise, extension of time, and final closing agreement cases is shown in table 118 on page 227.

OFFICE OF THE CHIEF COUNSEL

The Office of the Chief Counsel furnishes legal advice to the Commissioner of Internal Revenue and to the Administrative units of the Bureau. It renders legal opinions, written or oral, for the guidance of officers and employees of the Bureau, arising in the administration of such laws as they are called upon to administer. The activities of the office include the preparation or review of material for publication, regulations, Treasury decisions, and other rulings connected with such laws; the making of recommendations for advisable changes in the laws administered by the Bureau of Internal Revenue; the review of all closing agreements; the supervision and control of the defense of petitions to The Tax Court of the United States, and the determination whether to acquiesce in the decisions of the Tax Court or to recommend appeal; to decide what suits should be brought in the courts under the laws administered by the Bureau of Internal Revenue; to decide what cases should be prosecuted in the criminal courts; to decide how suits brought in the courts against the United States or Government officials under said laws should be handled; to decide what court decisions should be appealed to higher courts; and in all court actions to make appropriate recommendations to the Department of Justice concerning same. The office is charged with the review of all cases in which it is proposed to abate, refund, or credit taxes, interest, and/or penalties amounting in the case of any one person to \$200,000 or over, and to prepare the required reports to the Joint Congressional Committee on Internal Revenue Taxation; the supervision of the action on claims for reward under section 3792 of the Internal Revenue Code; and the performance of the functions

prescribed for the General Counsel by section 3761 of the Internal Revenue Code in connection with offers in compromise. The office is made up of eight divisions—viz, Alcohol Tax, Appeals, Civil, Claims, Interpretative, Legislation and Regulations, Penal, and Review—the Chief Counsel's Committee and the Engineers and Auditors Section. 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."

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 4,118 memoranda, 161 briefs, 6,510 opinions, 402 libels, and 17 indictments. In connection with alcohol and Federal Alcohol Administration permits, the division prepared 27 denials of applications, 55 notices of contemplated denials of applications, 63 citations for revocation and suspension, and 108 orders in suspension and revocation proceedings, and participated in 71 formal and 16 informal hearings. Review work included 2,639 case reports and 3,876 compromise cases. In addition, 217 petitions for remission or mitigation of forfeitures and 41 tort claim 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. 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 822 corporate reorganization and arrangement proceedings disposed of during the year, Federal tax claims were filed amounting to \$17,965,006. Of the afore-mentioned 822 cases, 375 cases which involved the amount of \$9,463,405 were arrangement proceedings of taxpayers who subsequently went into bankruptcy or other liquidation proceedings. The remaining 447 corporate reorganization and arrangement proceedings involved \$8,501,601, of which the amount of \$7,595,867 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. In the 3,547

bankruptcy and receivership cases disposed of during the year, Federal tax claims were filed amounting to \$13,803,480. Of the aforementioned 3,547 cases, 26 cases which involved the amount of \$977,203 were bankruptcy proceedings of taxpayers who subsequently went into reorganization proceedings under chapter X, arrangement proceedings under chapter XI or wage earners' plan proceedings under chapter XIII of the National Bankruptcy Act, as amended. The remaining 3,521 bankruptcy and receivership cases involved \$12,826,277, of which the amount of \$3,162,570 was collected.

The Compromise Section is charged with the prosecution of Federal tax claims filed 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 1,791 cases disposed of during the year involved claims in the amount of \$10,616,588, of which the amount of \$4,896,117 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 300 cases on hand, received 2,021, and disposed of 2,131, leaving 190 on hand at the close of the year.

In addition to the formal consideration and action in the cases above noted, there has been a large volume of special and miscellaneous work done, a statistical summary of which is impossible.

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, 2,224 cases were pending in the Penal Division. New cases totaling 1,113, involving 3,822 tax years and over \$114,462,000 in tax liability, including penalties, were received, and 1,405 cases were closed, leaving 1,932 cases pending on June 30, 1950, a net decrease of 292. Of the total number of cases received, 977 were income tax cases, both corporate and individual, 32 were miscellaneous tax cases, 12 were of a mixed nature, and 92 involved miscellaneous law questions. The penal work has been performed in close cooperation with the Department of Justice. During the year, 503 cases, involving 559 defendants, were transmitted to the Department of Justice. Of this number, prosecution was recommended in 464 cases, and in 39 prosecution was not recommended. The Department of Justice referred 484 cases, involving 567 defendants, to various United States Attorneys with authorization to institute criminal proceedings as to certain defendants, while 180 cases were returned without prosecution. Indictments were returned involving 518 defendants and grand juries refused to indict 6 defendants. Of the number reaching the trial stage for the entire year, 48 defendants were convicted, and 410 defendants, involving 343 cases, entered pleas of guilty or *nolo contendere*; indictments involving 22 defendants and 15 cases were dismissed or *nol prossed* for various reasons, and there were 15 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 530 cases. Miscellaneous law questions, numbering 127, were also disposed of, not including law questions arising in connection with pending criminal cases.

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.

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, 1949, 3,033 claims were pending; new claims totaling 1,377 were received; 211 were disposed of during the year, leaving 4,199 pending on June 30, 1950, an increase of 1,166. Of the claims disposed of, 46 were allowed in a total sum of \$80,764.47 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, allowances already made of tentative amortization and carry-back adjustments of income and excess profits taxes, and interim refunds allowed to taxpayers entitled to the benefits of section 22(d)(6) of the Internal Revenue Code (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 \$200,000. 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 \$200,000. It also examines and reviews special cases referred to it by the Chief Counsel for the Bureau.

During the fiscal year 1950, there were reported to the Joint Committee on Internal Revenue Taxation 361 cases involving total overassessments in the amount of \$476,272,795.32. The corresponding figures for the fiscal year 1949 were 625 cases reported to the Joint Committee and \$286,499,597.58 in total overassessments; but during the entire fiscal year 1949, and until August 27, 1949, the date on which section 3777 was amended, the maximum amount of the refund or credit which could be made by the Commissioner to any taxpayer without report to the Joint Committee was \$75,000 (as compared with \$200,000 subsequent to the amendment).

CHIEF COUNSEL'S COMMITTEE.—The Chief Counsel's 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. At the beginning of the fiscal year 1950 the committee had on hand 118 cases; during the year it received 2,894 and closed 2,481, leaving 531 pending at the close of the year.

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

accountancy, depreciation, and valuation. During the year the section rendered recommendations in 200 cases, acted on re-reference of 13 cases previously reported and supplied expert testimony in 4 cases.

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 1950, 3,120 investigations were completed which involved alleged evasion of income and miscellaneous taxes, resulting in the recommendation for prosecution in 756 cases involving 1,048 individuals. There were 394 individuals tried, of whom 385 were convicted and 9 acquitted. The percentage of convictions was 97.7. Investigation of these cases resulted in recommendation for assessment of additional taxes and penalties totaling \$258,263,268. There were 5,668 investigations of applications of attorneys and agents to practice before the Treasury Department, and 38 investigations of charges against enrolled agents and attorneys. Character investigations were completed on 3,813 applicants for positions in the Bureau. During the fiscal year, 81 cases of charges against employees of the Bureau of Internal Revenue were investigated, resulting in the separation from the Service of 37 employees and the prosecution and conviction of 14. In addition, 26 cases of a miscellaneous nature were investigated.

CONCLUSION

In submitting this report for the fiscal year ended June 30, 1950, 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.

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APPENDIX

STATISTICAL TABLES

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1950, 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 for 1949; 3 percent for 1950)	Employers of 8 or more Federal Unemployment Tax Act (3 percent of the taxable payroll)	Total Federal Insurance Contributions Act and Federal Unemployment Tax Act
Alabama		\$64,947,140.41	\$189,356,972.19	\$17,116,813.08	\$2,020,963.75	\$19,137,776.83
Arizona		12,637,037.94	62,911,932.53	4,446,569.59	480,426.81	4,926,996.40
Arkansas		27,652,869.61	87,011,371.60	6,844,412.39	720,552.51	7,564,964.90
First California		351,054,476.92	1,048,709,923.38	60,639,816.05	7,718,810.89	68,358,626.94
Sixth California		242,361,216.08	1,049,569,148.14	73,556,612.52	8,222,754.15	81,779,366.67
Colorado		67,924,884.17	201,701,321.55	12,740,740.68	1,406,217.35	14,146,958.03
Connecticut		146,073,992.14	455,946,636.34	33,720,483.16	4,068,195.50	37,788,678.66
Delaware		206,191,193.29	325,180,474.26	10,298,979.57	1,281,057.68	11,580,037.25
Florida		64,904,444.13	269,459,545.61	19,711,338.27	1,965,879.09	21,677,217.36
Georgia		101,668,796.28	278,721,710.22	23,844,430.49	2,792,029.70	26,636,460.19
Hawaii		18,215,773.62	68,168,744.16	4,002,990.07	524,653.56	4,527,643.63
Idaho		17,619,241.70	61,659,801.33	4,334,398.10	476,908.39	4,811,306.49
First Illinois		945,023,081.78	2,210,818,319.55	146,514,599.66	18,004,521.79	164,519,121.45
Eighth Illinois		94,292,546.93	304,806,117.42	19,094,894.94	2,071,339.28	21,166,234.22
Indiana		195,234,143.70	523,832,212.49	37,261,411.24	4,240,015.69	41,501,426.93
Iowa		78,335,127.48	291,923,612.34	18,442,700.21	1,964,495.46	20,407,195.67
Kansas		75,988,157.97	240,704,784.16	11,072,802.50	1,153,054.16	12,225,856.66
Kentucky		94,067,656.57	237,195,776.41	15,327,473.46	1,863,587.51	17,191,060.97
Louisiana		96,149,436.94	264,508,980.57	16,944,262.48	2,001,651.11	18,945,913.59
Maine		33,583,657.91	87,322,936.13	7,123,135.86	797,517.68	7,920,653.75
Maryland		160,172,833.18	787,805,494.66	32,798,822.03	3,876,200.16	36,675,022.19
Massachusetts		277,133,031.79	839,590,133.40	70,583,660.48	8,642,124.43	79,225,784.91
Michigan		970,871,599.77	1,870,481,013.96	120,549,100.79	14,503,684.74	135,052,785.53
Minnesota		175,904,629.11	474,109,253.37	30,690,649.45	3,561,543.22	34,252,192.67
Mississippi		18,797,139.87	70,871,736.55	6,480,019.11	743,925.59	7,223,944.70
First Missouri	\$299.76	223,349,607.73	564,091,663.43	34,221,749.64	4,143,632.28	38,365,421.92
Sixth Missouri		92,897,887.80	243,198,313.57	17,279,088.96	2,044,763.50	19,283,852.46
Montana		16,064,011.67	63,975,660.75	3,597,774.45	308,810.61	3,946,585.06
Nebraska		46,896,581.36	177,966,020.43	10,599,093.31	1,089,485.41	11,688,578.72
Nevada		5,371,025.08	29,410,878.34	1,670,981.67	179,941.11	1,850,922.78
New Hampshire		15,771,654.96	55,001,269.62	5,240,575.69	694,653.27	5,835,228.96
First New Jersey		54,545,808.87	175,157,494.80	12,364,777.85	1,437,277.68	13,802,055.53
Fifth New Jersey	3,095.86	218,860,311.24	668,802,360.55	50,365,076.68	6,379,365.37	56,744,442.05
New Mexico		7,544,827.27	49,008,957.03	3,355,344.85	308,341.94	3,663,686.79
First New York		130,182,355.04	517,304,224.03	42,724,897.91	4,603,780.82	47,328,678.73
Second New York	173,092.25	1,057,819,336.07	1,922,024,796.62	89,479,078.99	11,677,213.98	101,156,292.97
Third New York		964,026,383.04	2,157,495,472.33	150,242,367.26	18,068,569.76	168,310,937.02
Fourteenth New York		162,224,985.88	470,526,992.39	36,322,755.80	4,141,077.52	40,463,833.32
Twenty-first New York		62,877,903.91	177,903,999.94	15,506,652.57	1,834,931.56	17,341,584.13
Twenty-eighth New York		136,577,763.68	363,301,646.96	27,800,021.54	3,401,775.34	31,201,796.88
North Carolina		166,166,906.67	356,788,340.34	28,391,493.37	3,327,333.85	31,718,827.22
North Dakota		7,892,394.44	46,489,915.84	2,405,184.63	214,405.30	2,619,589.93
First Ohio		171,174,377.06	411,680,085.05	28,155,437.92	3,389,200.24	31,544,638.16
Tenth Ohio		108,451,231.03	241,489,276.59	16,330,128.46	2,028,218.06	18,358,346.52
Eleventh Ohio		69,926,512.83	175,598,274.64	13,308,666.66	1,613,743.81	14,922,410.47
Eighteenth Ohio		438,109,947.23	970,794,841.12	64,054,264.51	8,162,886.27	72,217,150.78
Oklahoma		138,572,189.04	305,214,008.31	17,762,778.28	1,984,457.22	19,747,235.50
Oregon		61,760,617.75	221,413,417.32	16,041,253.55	1,798,412.88	17,839,666.43
First Pennsylvania	31,319.91	379,616,395.66	1,051,768,956.47	75,747,741.62	8,960,726.78	84,708,468.40
Twelfth Pennsylvania		104,047,887.40	220,341,237.78	21,782,272.24	2,795,717.36	24,577,989.60
Twenty-third Pennsylvania		357,940,502.04	811,112,206.38	66,253,233.17	8,472,258.53	74,725,491.70
Rhode Island		57,983,605.66	152,988,079.51	11,701,226.89	1,434,196.81	13,135,423.70
South Carolina		73,664,127.59	149,487,879.77	11,818,056.32	1,430,014.28	13,248,070.60
South Dakota		8,933,362.28	47,846,261.84	2,595,999.74	218,960.46	2,814,960.20
Tennessee		87,097,001.26	254,271,167.67	20,179,296.40	2,365,659.34	22,544,955.74
First Texas		212,880,235.96	572,946,996.40	31,011,940.20	3,570,065.48	34,582,005.68
Second Texas		128,090,908.39	463,573,553.84	28,298,587.76	3,041,980.93	31,340,568.69
Utah		22,020,034.06	66,050,865.95	5,045,148.51	563,636.79	5,608,785.30
Vermont		7,412,295.31	28,713,999.59	2,755,752.77	320,552.19	3,076,304.96
Virginia		126,395,032.14	329,777,617.31	22,984,302.22	2,064,270.47	25,048,572.69
Washington		102,939,280.01	382,514,847.87	26,267,083.51	2,857,075.28	29,124,158.79
West Virginia		66,510,231.89	168,007,281.76	14,208,354.03	1,763,961.49	15,972,315.52
Wisconsin		228,960,787.63	551,382,982.63	39,568,062.73	4,674,132.04	44,242,194.77
Wyoming		5,897,592.58	30,860,259.54	1,823,589.15	167,679.31	1,991,268.46
Total	207,807.78	10,854,351,108.80	28,007,659,056.63	1,873,401,207.99	223,135,315.73	2,096,536,523.72
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT						
Alaska		\$1,449,508.39	\$14,847,849.98	\$846,810.29	\$104,053.90	\$950,864.19
California		593,415,693.00	2,098,279,071.52	134,196,428.57	15,941,565.04	150,137,993.61
Illinois		1,039,815,628.71	2,515,624,436.97	165,609,494.60	20,075,861.07	185,685,355.67
Maryland		160,172,833.18	787,782,160.62	32,797,262.51	3,873,794.19	36,671,056.70
Missouri	\$299.76	316,247,495.53	807,289,977.00	51,500,838.60	6,148,435.78	57,649,274.38
New Jersey	3,095.86	273,406,120.11	843,959,855.35	62,729,854.53	7,816,643.05	70,546,497.58
New York	173,092.25	2,513,708,727.62	5,608,557,132.27	362,075,774.07	44,327,348.98	406,403,123.05
Ohio		777,662,168.15	1,799,562,477.40	121,848,497.55	15,194,048.38	137,042,545.93
Pennsylvania	31,319.91	841,604,785.10	2,092,222,400.63	163,783,247.03	20,228,961.67	184,011,949.70
Texas		340,971,144.35	1,036,520,550.24	59,310,527.96	6,612,046.41	65,922,574.37
Washington		101,489,771.62	367,666,997.89	25,420,243.22	2,753,021.38	28,173,264.60
Puerto Rico			23,334.04	1,559.52	2,405.97	3,965.49

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TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1950, by collection districts, States, and Territories—Con.

Districts	Employment taxes—Continued				Capital stock, \$1.25 per \$1,000 ³	Estate tax— Transfers of estates of decedents	Gift tax— Transfer of any property by gift
	Railroad Retirement Tax Act (12 percent of the taxable compensation)	Railroad employees' representative tax under R. R. T. A. (12 percent of the taxable compensation)	Total carriers' taxes	Total all employment taxes			
Alabama	\$4,166,107.01		\$4,166,107.01	\$23,303,883.84	\$116.02	\$4,668,447.80	\$245,551.85
Arizona	45,509.80		45,509.80	4,972,506.20		1,171,200.33	40,420.88
Arkansas	119,792.32		119,792.32	7,684,757.22	24.12	2,030,115.37	99,182.22
First California	29,923,685.91	\$598.86	29,924,284.77	98,282,911.71	7,073.26	25,571,089.03	1,917,634.02
Sixth California	2,856,262.23	254.41	2,856,516.64	84,635,883.31	1,174.42	54,264,139.05	2,826,466.63
Colorado	4,418,664.12		4,418,664.12	18,565,622.15	9.62	4,042,743.69	252,197.44
Connecticut	8,525,753.55		8,525,753.55	46,314,432.21	418.88	16,975,120.57	860,233.33
Delaware	425.26	49.09	474.35	11,580,511.60	169.99	13,795,175.85	513,484.77
Florida	1,903,574.87		1,903,574.87	23,580,792.23	10.13	21,936,294.61	1,042,508.90
Georgia	3,928,027.43		3,928,027.43	30,564,487.62	1,649.37	6,649,232.52	839,744.11
Hawaii	104,958.34		104,958.34	4,632,601.97	70.86	1,208,130.82	98,079.02
Idaho	231,743.81		231,743.81	5,043,050.30		618,251.85	28,429.04
First Illinois	80,961,549.42	5,046.14	80,966,595.56	245,485,717.01	5,273.38	31,001,402.30	2,395,209.10
Eighth Illinois	689,168.36	5.88	689,174.24	21,855,408.46		6,002,742.31	775,841.19
Indiana	711,968.19	83.07	712,051.26	42,213,478.19	184.85	9,139,857.18	1,309,677.57
Iowa	707,340.41		707,340.41	21,114,536.08	110.76	6,249,952.07	347,185.80
Kansas	19,368,663.76	912.56	19,369,576.32	31,595,432.98		4,309,096.52	319,646.16
Kentucky	10,885,771.72	43.30	10,885,771.72	28,076,832.69		7,205,290.42	114,143.87
Louisiana	1,453,606.50		1,453,606.50	20,399,520.09	947.19	5,240,097.71	226,922.86
Maine	2,255,605.50		2,255,605.50	10,176,259.25	71.89	3,657,129.01	95,500.64
Maryland	40,380,135.92	293.20	40,380,429.12	77,055,451.31	3,651.28	22,666,710.25	1,698,483.91
Massachusetts	5,884,215.98		5,884,215.98	85,110,000.89	2,303.67	24,974,337.34	1,576,802.20
Michigan	4,962,574.36	143.93	4,962,718.29	140,015,503.82	3,380.45	19,081,937.84	1,257,715.02
Minnesota	30,142,292.23	259.51	30,142,551.74	64,394,744.41	1,555.93	6,360,925.94	616,409.27
Mississippi	358,542.34		358,542.34	7,582,487.04		1,745,147.53	127,067.09
First Missouri	28,199,722.14	1,651.08	28,201,373.22	66,566,795.14	479.43	9,661,642.58	737,680.90
Sixth Missouri	2,867,124.76	9.21	2,867,133.97	22,150,986.43		4,033,039.33	167,744.62
Montana	143,311.62		143,311.62	4,089,896.68	72.62	481,232.81	211,752.89
Nebraska	19,112,744.64	264.84	19,113,009.48	30,801,588.20		4,549,966.71	314,941.82
Nevada	10,899.40		10,899.40	1,861,822.18	75.17	732,221.62	81,384.21
New Hampshire	28,202.18		28,202.18	5,863,431.14		3,972,535.86	45,552.14
First New Jersey	6,689.66	123.32	6,812.98	13,808,868.51	185.63	10,047,545.19	313,553.66
Fifth New Jersey	3,911,701.31	877.38	3,912,578.69	60,657,020.74	6,838.17	21,503,679.95	747,516.66
New Mexico	601.56	156.01	757.57	3,664,444.36		1,117,620.27	193,526.87
First New York	39,093.96		39,093.96	47,367,772.69	1,625.29	18,469,554.93	771,930.71
Second New York	7,475,644.54		7,475,644.54	108,631,937.51	12,966.16	7,757,484.21	3,359,898.42
Third New York	65,714,587.39	2,160.00	65,716,747.39	234,627,684.41	202,088.58	62,282,858.05	5,306,486.52
Fourteenth New York	3,352,673.56		3,352,673.56	43,816,506.88	1,760.75	21,414,425.50	612,481.32
Twenty-first New York	38,128.96	35.74	38,164.70	17,379,748.83	475.22	8,711,592.30	375,087.38
Twenty-eighth New York	71,823.85	910.38	72,734.23	31,274,531.11	86.00	10,341,967.80	859,801.52
North Carolina	7,375,310.67		7,375,310.67	39,094,137.89	37.50	6,459,235.78	1,293,764.19
North Dakota	17,358.50		17,358.50	2,636,948.43		290,735.88	14,736.83
First Ohio	876,600.97	483.07	877,084.04	32,421,722.20		12,016,962.41	676,570.58
Tenth Ohio	619,263.17	60.26	619,323.43	18,977,669.95	268.00	3,876,704.74	170,501.70
Eleventh Ohio	18,426.52	.90	18,427.42	14,940,837.89		3,170,488.54	56,711.63
Eighteenth Ohio	31,454,392.19	44,832.94	31,499,225.13	103,716,375.91	1,690.52	18,930,362.20	920,526.47
Oklahoma	445,828.51	438.94	446,267.45	20,193,502.95	1,528.75	4,345,467.74	326,745.50
Oregon	2,001,806.01	864.00	2,002,670.01	19,842,336.44	368.20	3,558,715.29	278,753.44
First Pennsylvania	62,675,311.51	7,779.77	62,683,091.28	147,391,559.68	1,197.32	24,450,992.37	4,551,987.70
Twelfth Pennsylvania	1,781,233.08	5.76	1,781,238.84	26,359,228.44	158.43	2,646,302.29	80,985.36
Twenty-third Pennsylvania	7,087,749.45	8,790.64	7,096,540.12	81,822,031.82	1,013.41	21,619,846.76	1,095,034.14
Rhode Island	9,312.91		9,312.91	13,144,736.61	202.40	4,880,607.73	289,355.58
South Carolina	103,117.45		103,117.45	13,351,188.05	26.10	3,256,283.00	103,536.27
South Dakota	5,667.23		5,667.23	2,820,627.43	9.60	802,045.25	57,167.83
Tennessee	3,555,581.05	257.42	3,555,838.47	26,100,794.21	1,469.12	4,435,395.37	244,698.57
First Texas	12,617,961.96	279.45	12,618,241.41	47,200,247.09	48.18	16,355,042.83	1,964,338.17
Second Texas	10,946,684.52	2,661.16	10,949,345.68	42,289,914.37	978.53	10,697,037.26	1,024,047.01
Utah	809,244.56	5,804.08	815,048.64	6,423,833.94	21.25	601,510.70	53,347.50
Vermont	1,110,024.84		1,110,024.84	4,186,329.80		1,606,380.45	22,585.07
Virginia	17,504,086.09	1.00	17,504,087.09	42,552,659.78		9,718,742.82	641,016.98
Washington	604,209.80		604,209.80	29,728,368.59		5,904,548.49	418,208.45
West Virginia	92,306.17	12.03	92,318.20	16,064,633.72		1,790,602.71	162,482.49
Wisconsin	272,998.17	44.55	273,042.72	44,515,237.49	2,679.78	9,352,346.74	517,190.27
Wyoming	8,781.58		8,781.58	2,000,050.04		1,002,289.21	100,319.21
Total	547,952,102.51	86,193.88	548,038,296.39	2,644,574,820.11	266,466.18	657,441,481.58	48,785,056.82
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT							
Alaska				\$950,894.19		\$35,065.10	
California	\$32,770,948.14	\$853.27	\$32,780,801.41	182,918,795.02	\$8,247.68	79,835,228.08	\$4,744,100.65
Illinois	81,650,717.78	5,052.02	81,655,769.80	267,341,125.47	5,273.38	37,004,144.61	3,171,140.29
Maryland	40,380,135.92	293.20	40,380,429.12	77,055,451.31	3,651.28	22,666,710.25	1,698,483.91
Missouri	31,066,846.90	1,660.29	31,068,507.19	88,717,781.57	479.43	13,694,681.91	905,425.52
New Jersey	3,918,390.97	1,000.70	3,919,391.67	74,465,889.25	7,023.80	31,551,225.14	1,061,070.32
New York	70,691,952.26	3,106.12	70,695,058.38	483,098,181.43	218,922.00	128,977,882.79	11,280,665.67
Ohio	32,968,682.85	45,377.17	33,014,060.02	170,056,605.95	1,958.52	37,994,517.89	1,824,310.38
Pennsylvania	71,544,294.07	16,576.17	71,560,870.24	255,572,819.94	2,369.16	48,717,141.42	5,728,007.20
Texas	23,564,646.48	2,940.61	23,567,587.09	89,490,161.46	1,026.71	27,052,080.09	2,988,385.18
Washington	604,209.80		604,209.80	28,777,474.40		5,869,483.39	418,208.45
Puerto Rico				3,965.49			

³ 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, 1960, 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, ⁴ \$25, \$50, \$100 per year		
Alabama	\$22.00	\$32.10			\$506.68	\$15,151.71	\$165.00			\$1,050.00	\$130,248.93
Arizona					9,095.22	49,827.37					62,853.58
Arkansas					2,577.70	21,977.08					29,554.78
First California	242.00	343.74	\$2,803.18	\$3,208.34	182,535.51	421,150.25				6,425.00	42,289,764.04
Sixth California	132.00	187.92	870.84	660.00	41,851.55	465,224.78				5,242.50	12,383,093.77
Colorado			247.50		4,575.67	58,585.67	9,293.60	\$2,310.00		1,025.00	300,442.42
Connecticut	55.00		476.67	220.00	11,521.22	122,446.92				1,000.00	7,369,552.31
Delaware	322.67	280.86			1,879.17	16,933.01				50.00	19,465.96
Florida			110.01		15,518.62	196,945.62		92.15		300.00	1,816,255.94
Georgia			210.84		6,662.12	50,589.65				400.00	429,706.13
Hawaii			100.00		5,058.03	23,898.20				100.00	378,712.33
Idaho					1,320.00	28,355.70					29,675.70
First Illinois	132.00	134.30	82.50	880.00	34,556.26	472,624.39	330.00			5,989.17	19,225,809.44
Eighth Illinois	44.00	55.00		880.00	13,148.31	166,260.83	309.38	212.79		1,325.00	192,163,935.19
Indiana	132.00	128.34	861.68	2,200.00	5,198.92	134,819.98				2,150.00	292,851,806.66
Iowa					1,093.77	90,824.11		275.00	27.50		1,512.18
Kansas					15,376.65	52,371.08		82.50			425.00
Kentucky	132.00	192.51	1,306.26	4,040.68	15,195.19	67,070.71	220.00		522.50	550.00	342,653,192.35
Louisiana	264.00	55.00	110.00		7,814.69	166,156.28			55.00		1,875.00
Maine				220.00	278.44	8,665.80					300.00
Maryland	88.00	165.00	609.60	3,080.00	26,551.85	188,493.32	249.70	4,636.10		2,800.00	133,941,213.14
Massachusetts	227.70	358.19	660.00	825.00	25,941.30	202,154.42	22,453.83			6,100.00	22,781,256.56
Michigan	220.00	118.43	1,269.59	660.00	47,811.27	574,600.13	27.50			3,825.00	23,899,964.22
Minnesota	22.00	5.74	829.15	220.00	10,780.93	71,200.80	2,590.63			1,900.00	1,355,574.43
Mississippi	89.50	63.04			6,167.22	53,493.91		27.50			400.00
First Missouri	748.00	394.18		330.00	6,470.81	122,496.20	440.02	1,760.00		4,600.00	3,178,862.37
Sixth Missouri					7,076.70	70,370.73	73.34	220.00			925.00
Montana					2,970.00	63,671.79					69,170.28
Nebraska					11,271.49	42,309.37		467.50	4,015.00	300.00	273,925.66
Nevada					2,346.69	28,940.83	1,503.94				34,641.46
New Hampshire					220.00	10,478.36		55.00			150.00
First New Jersey	132.00	55.00		220.00	4,133.64	102,708.39		225.00		825.00	1,206,895.98
Fifth New Jersey	1,562.00	982.69	220.00	1,925.00	15,688.73	267,462.32		440.00		14,010.02	17,380,398.21
New Mexico	41.50	5.74			3,861.86	37,823.06					48,328.90

First New York	132.00	169.59	306.63	220.00	24,403.91	242,177.40	55.00	735.65		3,400.00	715,294.19
Second New York		220.00	304.34		11,247.71	40,003.99		875.44		6,500.00	48,946,946.37
Third New York		57.75		220.00	29,372.22	131,930.16	27.50	77.92		3,700.00	649,039.91
Fourteenth New York	108.17	151.25		880.00	10,974.69	237,547.18				4,025.00	31,738,148.03
Twenty-first New York					1,402.50	105,519.51				675.00	7,170,705.28
Twenty-eighth New York	242.00	292.44	110.00		2,485.93	124,563.79				2,875.00	1,661,778.39
North Carolina					5,308.57	8,941.36	192.50				650.00
North Dakota			45.84		1,113.75	31,122.63					33,134.34
First Ohio	1,232.00	192.50	110.00	660.00	9,823.05	105,613.85		192.50		2,650.00	62,617,082.09
Tenth Ohio					8,901.77	85,726.70				925.00	95,743.47
Eleventh Ohio					9,987.12	67,740.88				950.00	78,715.58
Eighteenth Ohio	563.75	358.42		220.00	24,964.48	303,896.53				2,950.00	3,405,423.84
Oklahoma		55.00			6,286.74	30,215.63				200.00	55,953.70
Oregon					7,296.47	59,142.51		55.00		550.00	599,987.22
First Pennsylvania	572.00	904.31	247.52	4,199.90	60,966.80	248,724.19	55.00	522.50		7,200.00	86,004,842.88
Twelfth Pennsylvania	44.00	55.00		220.00	12,897.50	124,208.63				200.00	148,340.33
Twenty-third Pennsylvania	242.00	165.00	1,540.00	660.00	26,913.34	606,857.15				1,950.00	89,220,887.21
Rhode Island					4,555.85	53,412.27		2,452.18		625.00	252,984.66
South Carolina					1,098.18	34,312.20					152,247.69
South Dakota			28.88		440.00	24,119.93					25,534.41
Tennessee	286.00				13,101.36	38,840.22	247.52			1,750.00	2,121,661.60
First Texas	44.00	55.00			6,733.67	116,473.70		268.13		1,050.00	2,108,791.88
Second Texas					9,533.42	93,886.51		275.00		825.00	109,319.37
Utah					110.00	3,004.21					3,149.21
Vermont					660.00	11,516.33		27.50		200.00	123,837.72
Virginia		41.25			4,181.43	84,828.98		110.00		1,875.00	1,167,452.45
Washington	27.50	9.17	302.50		23,360.32	162,948.18				1,200.00	2,954,472.43
West Virginia	66.00	110.00			787.22	21,845.37				100.00	111,290.60
Wisconsin			444.11	440.00	15,840.25	407,962.71	17,468.90	82.52		1,450.00	737,420.26
Wyoming					110.00	19,668.19		110.00			23,264.69
Total	8,167.79	6,394.46	14,207.64	27,288.92	881,914.46	8,092,680.66	59,365.54	17,545.70	115,028.87	1,473,768,653.22	

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

Alaska					\$1,237.50	\$17,177.80				\$11,667.50	\$18,415.30
California	\$374.00	\$531.66	\$3,674.02	\$3,868.34	224,387.06	886,375.03				\$11,667.50	54,672,857.81
Illinois	176.00	189.30	82.50	1,760.00	47,704.57	638,885.22	\$639.38	\$212.79		7,314.17	211,389,744.63
Maryland	88.00	165.00	609.60	3,080.00	26,551.85	188,493.32	249.70	4,636.10		2,800.00	133,866,341.87
Missouri	748.00	394.18		330.00	13,547.51	192,866.93	513.36	1,980.00		5,525.00	3,490,271.24
New Jersey	1,694.00	1,037.69	220.00	2,145.00	19,822.37	370,170.71		665.00		14,835.02	18,587,294.19
New York	482.17	891.03	720.97	1,320.00	79,886.96	881,529.03	82.50	1,689.01		21,175.00	90,882,812.17
Ohio	1,795.75	550.92	110.00	880.00	53,676.42	562,977.96				7,475.00	66,196,964.98
Pennsylvania	858.00	1,124.31	1,787.52	5,079.90	100,777.64	979,789.97	55.00	522.60		9,350.00	175,374,070.42
Texas	44.00	55.00			16,267.09	210,360.21		543.13		1,875.00	2,218,111.25
Washington	27.50	9.17	302.50		22,122.82	145,770.38				1,200.00	2,936,057.13
Puerto Rico											74,871.27

⁴ 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, 1950, by collection districts, States, and Territories—Con.

Districts	Wines, cordials, etc.							Total wines
	Excise taxes		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, \$110 per year	Retail dealers in wines, \$27.50 per year	Retail dealers in wines and malt liquors, \$27.50 per year	
Alabama	\$172.98	\$240.00		\$311.67			\$55.00	\$779.65
Arizona	42.23							42.23
Arkansas		130,100.26			\$1,837.92		8,984.22	140,922.40
First California	121,436.65	33,712,225.34	\$186.65	531.67		\$24.12		33,834,404.43
Sixth California	106,500.65	6,911,009.29						7,017,509.94
Colorado	4,838.47	238,003.80			55.00		17,518.26	260,415.53
Connecticut	7,852.12	613,585.43						621,437.55
Delaware								
Florida	13,741.90	45,577.80			4,584.81		68,924.32	132,828.83
Georgia	1,119.89	257,620.10		357.50	2,064.51	839.83	37,059.82	299,061.65
Hawaii	1,404.23	800.00						2,204.23
Idaho								
First Illinois	199,836.56	2,113,430.67		540.84		80.21	459.93	2,314,348.21
Eighth Illinois		5,864.19					27.50	5,891.69
Indiana	5,066.47	74.40			2,057.12	83.88	58,707.44	65,989.31
Iowa		106,869.41						106,869.41
Kansas								
Kentucky	4,968.54	876,084.00		110.00		27.50		881,190.04
Louisiana	24,853.36	307,568.98						332,422.34
Maine	2.70	176,914.02						177,356.72
Maryland	40,783.84	1,311,876.05			440.00			1,361,171.58
Massachusetts	78,210.07	2,296,700.50		11	110.00		8,401.69	2,374,910.68
Michigan	25,025.48	656,154.52		183.34	421.66			681,785.00
Minnesota	11,677.19	3.98		110.00	220.00			12,038.67
Mississippi				1,048.65		118.72	8,856.23	10,023.60
First Missouri	6,495.89	276,828.50		330.00		55.00		283,709.39
Sixth Missouri		706,226.00			368.50		27.50	706,622.00
Montana	7.35							7.35
Nebraska								
Nevada		622.20						622.20
New Hampshire								
First New Jersey		271,629.25		226.00		110.00		271,965.25
Fifth New Jersey		2,237,123.02		2,958.35	15.13	401.06	6.30	2,240,508.86
New Mexico		1,895.69			18.34		20.64	1,934.67

First New York		4,020,874.27		2,976.35	553.62	206.61	1,000.56	4,025,671.41
Second New York	1,827,536.72	850,191.60		9,424.23	.92	2,274.71	1,871.32	2,691,299.59
Third New York		733,320.54		4,326.69		872.82	1,026.23	739,546.28
Fourteenth New York		1,542,505.48		1,980.00				1,544,485.48
Twenty-first New York	56.29	200,560.80						200,617.09
Twenty-eighth New York	15,632.89	2,571,889.06						2,587,521.95
North Carolina	7.05	148,692.45		330.00	3,046.01	1,365.96	51,799.86	205,241.33
North Dakota	.42							.42
First Ohio		106,439.00		275.00		46.67		106,760.67
Tenth Ohio		377,296.17						377,296.17
Eleventh Ohio		223,855.40						223,855.40
Eighteenth Ohio	24,477.41	480,095.06		99.26			2.75	504,674.48
Oklahoma							485.06	485.06
Oregon	3,429.38	26,776.30	60.23					30,265.91
First Pennsylvania	27,264.22	2,865,245.49						2,892,509.71
Twelfth Pennsylvania		206,153.11						206,153.11
Twenty-third Pennsylvania	1,047.26	115,423.50						116,470.76
Rhode Island	4,953.44							4,953.44
South Carolina	448.53	10,197.00		528.04	2,517.18	27.50	73,970.41	87,688.66
South Dakota								
Tennessee	1,036.52						110.00	1,146.52
First Texas	24,286.18	297,044.27			210.84		138,441.70	459,982.99
Second Texas		269,213.00						269,213.00
Utah								
Vermont	4.88							4.88
Virginia	1,126.03	1,016,214.00		183.34	2,255.01		27,560.34	29,580.23
Washington	2,849.56	555,826.46		374.26	3,776.41		60,932.76	1,082,232.54
West Virginia		22,802.92		110.00				558,676.02
Wisconsin	11,554.35	105,606.97					12,048.35	35,861.27
Wyoming								117,161.32
Total	2,599,747.70	70,001,250.34	246.88	26,941.04	24,552.98	6,622.09	579,198.79	73,238,559.82

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

Alaska								
California	\$227,937.30	\$40,623,234.63	\$186.65	\$531.67		\$24.12		\$40,851,914.37
Illinois	199,836.56	2,119,294.86		540.84		80.21		2,320,239.90
Maryland	40,783.84	1,311,876.05			\$110.00		\$487.43	1,361,171.58
Missouri	6,495.89	983,054.50		330.00	368.50	55.00	8,401.69	990,331.39
New Jersey		2,508,752.27		3,184.35	15.13	51.06	6.30	2,512,469.11
New York	1,843,225.90	9,919,341.84		18,707.27	554.54	3,414.14	3,898.11	11,789,141.80
Ohio	24,477.41	1,187,685.63		374.26		46.67	2.75	1,212,586.72
Pennsylvania	28,311.48	3,186,822.10						3,215,133.58
Texas	24,286.18	566,257.27						729,195.99
Washington	2,849.56	555,826.46			210.84		138,441.70	558,676.02
Puerto Rico								

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1950, 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, \$8.40				
Alabama		\$2.66			\$30.94		\$460,503.70
Arizona		10.01					10.01
Arkansas			\$5.15				225.10
First California		14,042,261.08		\$337.80	141,354.48		14,238,547.06
Sixth California	\$96.92	529.43			22,589.58		303,007.28
Colorado		3.50					1,210.25
Connecticut		5.66		92,850.00	1,576.26		331,088.82
Delaware					315,009.08		315,278.58
Florida		1,161.55	9.41		3.52		7,244,633.23
Georgia							618,839.75
Hawaii		82.56	6.30		175.70		3,336.39
Idaho							
First Illinois	40.07	52.58			2,116,551.57		2,248,625.71
Eighth Illinois					13,578.34		28,653.59
Indiana		14.74			6,016.97	\$28.17	792,649.15
Iowa					2,212.41		5,215.10
Kansas					60.75		171.95
Kentucky		184,912,009.68		1.92	3,650,583.22		189,878,389.65
Louisiana		53.20			1.98	15.00	768,787.15
Maine		11.66			.09		5,067.19
Maryland		261.21	4.20		36.50		80,783.05
Massachusetts		1,321.25		4,986.00	32,297.38	100.00	424,041.22
Michigan		65.32			1,431,744.70		1,886,978.29
Minnesota		7.07			1,910.18		11,368.09
Mississippi							
First Missouri		17,477.88			4,523,759.61		4,570,743.00
Sixth Missouri							55,127.98
Montana							19.00
Nebraska		.84					466.09
Nevada							
New Hampshire							378,720.73
First New Jersey		1.44			31.52		1,821,064.72
Fifth New Jersey		32,689,665.26			1,505,756.40		36,102,797.03
New Mexico					4.50		137.10

First New York	724.20	2,825,921.95	2,772.00		75,562.10		3,192,034.74
Second New York		2,993,013.69	2,405.73	13,343.36	25,717.62		3,317,719.70
Third New York		115,644.97	366.74		10,985.76		262,196.46
Fourteenth New York		2,904.93		.29	24,628.69		562,724.42
Twenty-first New York					84,463.58		90,146.93
Twenty-eighth New York		21.91			1,537.02		14,454.96
North Carolina		685,816,639.11	252.00	872,416.50	14,762,080.30	50.00	701,593,907.64
North Dakota							105.00
First Ohio		25.81			2,254,977.63		2,348,302.15
Tenth Ohio		2.02			962,358.08		2,436,679.03
Eleventh Ohio		1.09			.05		7,869.99
Eighteenth Ohio		35.31			27,477.48		222,475.45
Oklahoma		7.00					11.00
Oregon		6.30			221.93		1,161.38
First Pennsylvania		2,498,712.34	6.30		410,845.58		15,823,531.79
Twelfth Pennsylvania		1,242.50	33.60		55.98		5,581,940.12
Twenty-third Pennsylvania	7.07	7.00			5,267.97		74,200.05
Rhode Island					502.41		8,925.10
South Carolina		.53					1,238,821.22
South Dakota							
Tennessee					3,836,319.29		4,025,401.89
First Texas		8.43			6,937.94		118,274.94
Second Texas		16.19					1,047.12
Utah					141.75		3,266.75
Vermont		2.15					27.15
Virginia	75.93	316,925,622.90			4,109,412.24		321,912,712.38
Washington		4.55			1.08		834.81
West Virginia					2,058,313.05		2,896,716.58
Wisconsin		2.55			31,588.99		149,359.52
Wyoming							10.00
Total	944.19	1,242,844,931.81	5,861.43	983,935.87	42,468,282.20	193.17	1,328,464,346.23

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

Alaska							
California	\$96.92	\$14,042,790.51		\$337.80	\$163,944.06		\$14,541,554.34
Illinois	40.07	52.58			2,130,129.91		2,277,281.30
Maryland		261.21	\$1.20		36.50		80,783.05
Missouri		17,477.88			4,523,759.61		4,625,870.98
New Jersey		32,689,666.70			1,505,787.92		37,923,861.75
New York	724.20	5,937,507.45	5,544.47	13,343.65	222,894.77		7,439,277.21
Ohio		64.23			3,244,813.24		5,015,326.62
Pennsylvania	7.07	2,499,961.84	39.90		416,169.53		21,479,671.96
Texas		24.62			6,937.94		119,322.06
Washington		4.55			1.08		834.81
Puerto Rico							

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1950, 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, 1½ cents
	Sales by post-masters	Sales by collectors						
Alabama.....	\$194,959.39	\$84,023.95		\$349.14		\$279,332.48	\$28,334.07	\$406,743.04
Arizona.....	63,271.00	103,469.69		1,681.88	\$17.81	168,440.38		7,388.09
Arkansas.....	141,455.25	76,006.29				217,461.54	588,163.41	1,220,451.23
First California.....	1,798,584.79	1,953,552.25	\$340,559.16	20,318.69	1,119.43	4,114,134.32	2,342,355.07	18,691,360.76
Sixth California.....		2,185,344.77	338,903.54	5,158.20	2,218.19	2,531,624.70	2,992,036.85	32,823,053.16
Colorado.....	185,917.59	267,159.82		1,375.75	156.00	454,609.16	197,385.94	1,718,500.87
Connecticut.....	203,859.90	356,763.08	146,647.39	71.97	156.00	707,498.34	11,532.63	419,519.34
Delaware.....	11,892.28	214,769.80	28,855.84			265,517.92		205,442.96
Florida.....	661,846.42	148,823.90	218.43		8.71	810,897.46	27.55	2,498,647.65
Georgia.....	386,594.98	280,131.72			13.00	666,739.70	45,926.79	1,115,643.34
Hawaii.....	1,797.69	96,620.46	5,314.97		5,474.69	109,207.71	1.20	160.52
Idaho.....	85,131.75	23,265.01				108,396.76		3,943.10
First Illinois.....	678,486.02	3,637,073.38	802,670.91	6,682.63	1,762,510.64	6,887,423.58	5,999,450.27	40,651,676.53
Eighth Illinois.....		95,136.13	3,063.59			98,199.72	144,223.87	1,386,125.64
Indiana.....	459,193.87	200,994.09	160.58			679,999.88	89,544.22	2,255,200.30
Iowa.....	548,217.98	11,087.85				569,305.83	118,660.61	230,049.94
Kansas.....	285,974.40	131,189.65				417,164.05	241,874.83	7,005,794.06
Kentucky.....	255,485.36	140,523.83	46,501.73			442,510.92	1,344,082.06	15,352,778.39
Louisiana.....	289,756.88	180,183.70			.04	469,953.62	702,898.37	7,505,698.81
Maine.....	98,233.00	13,084.14	1,864.50		.91	113,182.55		8,453.27
Maryland.....	398,776.36	628,520.78	44,045.61	343.75	4.68	1,071,691.18	982,128.47	15,445,823.25
Massachusetts.....	446,856.84	745,880.11	620,104.05	35.87	81.64	1,812,958.51	68,346.82	2,028,709.03
Michigan.....	441,891.62	856,037.04	102,639.40	9,993.32	484.64	1,410,046.02	762,228.05	4,621,004.02
Minnesota.....	328,062.36	397,457.00	15,070.00	14.03	524,193.43	1,264,796.82	771,198.36	6,800,150.88
Mississippi.....	120,000.00	43,471.54				163,471.54		268,610.80
First Missouri.....	400,336.82	356,068.72	119,263.64	.02	105.56	875,774.76	580,130.69	2,132,441.96
Sixth Missouri.....	278,703.18	284,862.04	8,875.56	634.41	520.00	573,595.19	507,816.35	2,168,384.84
Montana.....	111,205.32	11,323.14				122,528.46		50,434.65
Nebraska.....	209,952.16	124,401.54	1,338.00			335,691.70	151,667.82	380,015.06
Nevada.....	22,228.62	51,595.89				73,824.51		
New Hampshire.....	50,197.75	22,467.98	157.35			72,823.08		
First New Jersey.....		107,759.90		12.18	1,040.00	108,812.08	40,818.34	0.09
Fifth New Jersey.....	762,280.27	525,134.44	8,738.42	16,876.05	70.72	1,313,099.90	588,810.72	1,412,373.42
New Mexico.....	90,786.42	62,205.94	3,150.89		26.00	156,169.25		814,237.55
First New York.....		399,029.83	421.25	3.73	22.62	399,477.43	78,480.34	259,651.43
Second New York.....	864,038.24	10,467,441.72	20,092,009.51	20,851.67	1,618.37	31,445,959.51	16,425,895.82	86,706,516.87
Third New York.....		629,121.63		8,240.67	2,132.26	639,494.56	11,226,488.10	86,131,455.92
Fourteenth New York.....		108,071.36			77,828.66	185,900.02	167.71	146,672.16
Twenty-first New York.....		167,510.72	3,770.93			171,281.65	1,909.01	103,756.41
Twenty-eighth New York.....		393,763.66	54,773.83	85.10	279,500.78	728,123.37	99,004.12	879,219.47
North Carolina.....	449,088.49	101,242.76	10,590.91		18.72	560,940.88		18,729.98
North Dakota.....	58,840.96	13,164.23				72,005.19		
First Ohio.....	288,134.12	380,246.86	30,458.19	1,325.62	6,438,494.40	7,108,659.19	65,258.65	344,953.56
Tenth Ohio.....		131,665.47	2,187.91	482.93	79.69	134,416.00	340,691.39	5,866,110.53
Eleventh Ohio.....		183,836.72	306.00	.03	1.30	184,234.05	25,973.47	99,598.46
Eighteenth Ohio.....	512,582.94	702,285.58	35,966.68	4,483.18	11.05	1,255,332.43	1,722,889.50	10,468,331.01
Oklahoma.....	394,500.40	234,188.36			13.00	628,761.76	8,179,852.89	55,519,069.20
Oregon.....	249,840.98	208,539.88			176.15	458,567.01		
First Pennsylvania.....	241,370.60	1,734,104.24	772,541.49	20.23	19.76	2,748,056.32	6,311,694.21	38,775,553.29
Twelfth Pennsylvania.....		99,913.34	5,613.56			105,526.90		
Twenty-third Pennsylvania.....	349,815.70	481,101.92	88,415.89	98.11		919,431.62	11,156,014.17	40,745,068.66
Rhode Island.....	38,981.18	101,213.81	50,186.01	2,161.07		192,542.07	4,593.96	159,871.28
South Carolina.....		36,283.78				36,283.78		1,761.69
South Dakota.....	86,370.00	7,157.74				93,527.74	2,066.10	74,266.56
Tennessee.....	188,387.00	123,205.09	23,548.02	7.39		335,147.50	81,911.93	724,650.61
First Texas.....	557,206.00	521,640.87		477.03	203.71	1,079,527.61	851,982.47	11,818,698.18
Second Texas.....	524,450.00	880,645.50		.01	7.93	1,405,103.44	1,059,026.21	12,441,022.03
Utah.....	38,828.15	88,635.57	6,136.71			133,600.43	189,087.28	954,992.22
Vermont.....	34,966.28	14,520.50			2.62	49,489.40		
Virginia.....	417,406.26	126,516.16				544,222.42	48,199.03	468,357.83
Washington.....	326,691.10	707,377.44	3,124.50		32.24	1,037,225.28	8,626.15	951,982.26
West Virginia.....	159,118.23	30,647.91	5,141.44			194,907.58	108,648.74	409,952.90
Wisconsin.....	422,763.69	421,292.78		1,086.06	1,447,738.89	2,292,831.42	211,022.36	2,223,346.59
Wyoming.....	54,870.60	5,827.77				60,698.37		909,458.65
Total.....	16,240,247.09	33,915,885.77	23,823,426.39	122,521.32	10,546,117.98	84,648,198.55	77,609,583.89	526,731,962.90

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

Alaska.....		\$636.54				\$636.54	\$28.56	\$1,659.16
California.....	\$1,798,584.79	4,138,897.02	\$670,462.70	\$25,476.89	\$3,337.62	6,645,759.02	5,334,890.92	51,514,413.92
Illinois.....	678,486.02	3,732,209.51	803,734.50	6,682.63	1,762,510.64	6,985,623.30	6,143,674.14	42,037,802.17
Maryland.....	398,776.36	628,520.78	44,045.61	343.75	4.68	1,071,691.18	982,128.47	15,445,823.25
Missouri.....	679,040.00	640,380.76	128,139.20	634.43	625.56	1,449,969.95	1,087,947.04	4,300,826.50
New Jersey.....	762,280.27	632,894.34	8,738.42	16,888.23	1,110.72	1,421,911.98	629,629.66	1,412,382.51
First New York.....	864,038.24	12,164,938.92	20,150,975.52	29,181.17	361,102.69	33,570,236.54	27,831,945.10	174,227,302.26
Ohio.....	770,717.06	1,398,037.63	69,008.78	6,291.76	6,438,586.44	8,682,641.67	2,157,743.01	16,778,993.56
Pennsylvania.....	691,186.30	2,315,119.50	866,570.94	118.34	19.76	3,773,014.84	17,467,708.88	79,520,621.95
Texas.....	1,081,656.00	1,402,286.37		477.04	211.64	2,484,631.05	2,011,008.63	24,259,720.21
Washington.....	326,691.10	706,740.90	3,124.50		32.24	1,039,588.74	8,597.59	950,323.10
Puerto Rico.....								

12308-51-7

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1950, by collection districts, States, and Territories—Con.

Districts	Manufacturers' excise taxes—Continued							
	Tires (wholly or in part of rubber), per pound, 5 cents	Inner tubes, per pound, 9 cents	Floor stock tax on tires and inner tubes on hand Oct. 1, 1941	Automobile truck chassis and bodies, 5 percent	Other automobile chassis and bodies, and motorcycles, 7 percent	Parts and accessories for automobiles and motorcycles, 5 percent	Electrical energy, 3½ percent	Electric, gas, and oil appliances, 10 percent
Alabama	\$37,791.08	\$22,561.34		\$192,917.27		\$95,503.59	\$863,127.85	\$22,718.15
Arizona				5,397.25	\$724.02	14,035.30	387,899.18	452.84
Arkansas				9,919.94	5,869.47	35,734.16	583,975.11	
First California	187,586.16	288.46		163,875.52	97,726.85	694,799.16	3,219,116.76	2,438,694.49
Sixth California	50,102.78	320.93		324,431.76	862,134.51	2,231,872.87	2,369,464.32	3,626,887.14
Colorado	768,122.04	87,641.75		77,282.35	6,362.81	434,012.69	653,492.25	43,881.18
Connecticut	1,595,143.66	319,780.08		22,936.54	61,639.66	1,027,117.08	1,519,869.32	9,271,358.96
Delaware				193.37		6,016.47	1,164,538.88	15,029.13
Florida	115.05			12,881.16		93,917.08	1,916,837.00	39,152.15
Georgia				158,467.75		322,012.69	1,191,745.33	29,768.76
Hawaii	106.76			5,578.99	76.58	399.54	336,731.67	
Idaho				3,754.99	695.21	7,107.39	345,933.85	
First Illinois	764,159.41	5,346.04		5,527,504.45	1,117,131.18	6,025,198.53	5,131,658.98	13,050,283.43
Eighth Illinois				13,063.59	6,532.97	406,894.28	1,383,369.81	573,528.25
Indiana	134,537.92			2,487,711.74	22,960,531.62	4,024,635.24	2,361,088.69	3,972,728.36
Iowa	2,050,676.58			143,435.84	34,827.72	304,709.77	1,594,315.25	17,205.94
Kansas				35,998.35	12,083.00	241,307.05	778,870.35	654,977.29
Kentucky	3.70			164,412.33	17,270.64	205,140.51	946,050.48	364,848.43
Louisiana				74,375.88	66,535.25	194,998.11	1,081,673.17	5,291.20
Maine				4,148.17		22,529.79	608,127.64	
Maryland	3,149,331.78	953,658.11	\$14.63	35,679.15	130.61	167,670.48	1,878,427.62	191,277.04
Massachusetts	198,756.01			95,191.60	29,140.92	750,026.93	3,160,696.38	2,440,142.37
Michigan	144,650.33	20,143.26		88,311,343.18	422,882,639.06	35,951,472.82	4,072,185.48	5,445,528.76
Minnesota	1,681.12	82,715.44		82,861.87	4,489.00	2,321,439.33	1,995,848.91	483,632.97
Mississippi	1,965,566.83	489,170.30		4,774.76	108,874.89	4,521.77	490,018.52	
First Missouri	57,035.03	198,900.80				3,000,531.86	1,275,353.90	2,551,035.90
Sixth Missouri				21,528.66	7,369.32	660,471.59	1,146,015.49	83,728.99
Montana				8,646.90		15,032.66	307,871.68	
Nebraska				119,072.59	84,481.01	180,205.43	26,127.17	43,359.00
Nevada						3,696.47	163,432.57	
New Hampshire				2,318.65		290,051.55	385,722.20	
First New Jersey	1,628.59	505.49		24,951.22		821,258.06	857,896.67	84,787.13
Fifth New Jersey	11,501.31			138,622.63	1,339.49	821,258.06	2,688,357.92	479,678.78
New Mexico				161.14	678.32	6,444.52	139,089.23	400.31
First New York	5,947.72			183,254.91	7,353.37	924,974.70	1,068,079.87	2,849,237.56
Second New York	9,314.35			12,454.40	806.83	169,415.59	6,665,944.55	746,559.82
Third New York	30,965,959.78	4,381,833.88		1,820,423.05	500,688.58	764,508.01	7,431.87	998,239.84
Fourth New York	778.78			83,673.94	83,673.94	214,083.46	900,462.03	214,723.36
Twenty-first New York	160.09	11.20		354,372.05	3,485.63	363,378.48	1,911,959.03	2,596.24
Twenty-eighth New York	1,611,424.31	220,427.08		33,085.85	2,792.29	1,030,635.88	908,178.52	750,175.87
North Carolina				66,800.43	75,934.69	239,828.22	1,755,815.22	9,985.00
North Dakota				6,712.80		39,733.41	93,512.52	
First Ohio	1,095,223.25	152,099.40		882,727.44	407,911.61	970,845.05	1,167,103.18	4,830,337.92
Tenth Ohio	971,093.96	98,937.06		3,940,400.30	156,070.22	5,163,531.51	512,309.50	791,374.79
Eleventh Ohio	8.21			93,354.49	2,437.50	184,438.03	1,191,732.66	233,318.79
Eighteenth Ohio	78,683,027.25	17,483,424.06		2,176,642.37		5,592,377.36	2,171,149.72	9,782,277.33
Oklahoma					292,997.38	515,177.83	938,733.78	1,441.40
Oregon	6.43	1.50		123,934.62	19,713.57	172,407.74	1,350,646.20	212,307.42
First Pennsylvania	1,460,643.47	778,155.63		642,900.32	93,935.55	3,766,777.31	4,300,204.68	2,625,773.97
Twelfth Pennsylvania				7,646.47		78,149.13	297,184.98	48,987.62
Twenty-third Pennsylvania	462,333.37	38,550.87		3,306.40	1,526.35	2,519,971.03	2,716,583.09	3,128,955.44
Rhode Island	2.15			13,361.22		625,541.53	537,060.28	
South Carolina				53.60		42,089.10	311,833.78	24.96
South Dakota				14,432.43		13,605.73	248,241.70	29.73
Tennessee				28,474.14		435,648.43	17,651.91	2,640,844.35
First Texas				72,615.02		264,461.32	1,865,559.88	22,513.31
Second Texas	10,265.53	34,542.76		305,292.06	5,959.78	531,676.43	2,047,990.49	32,344.56
Utah				1,734.44		46,127.03	427,510.27	801.83
Vermont				1,428.72	279.05	416.32	243,991.74	77,721.14
Virginia				70,823.21	1,248.60	287,192.00	1,947,253.98	9,514.14
Washington	37,447.70	19.93		452,391.52	10,482.11	285,675.28	1,042,976.91	279,596.48
West Virginia				8,396.66		107,292.45	523,278.27	1,938.33
Wisconsin	53,876.37			14,038,982.47	2,029,399.12	2,817,751.04	2,399,740.25	4,168,369.56
Wyoming				803.19		4,274.66	117,783.45	
Total	126,476,008.86	25,319,035.37	14.63	123,629,744.07	452,065,980.28	88,732,649.83	85,703,833.44	80,405,967.71

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

Alaska						\$32.45	\$47,136.71	
California	\$237,688.94	\$699.39		\$488,307.28	\$959,861.36	2,926,672.03	5,579,581.08	\$6,063,581.63
Illinois	764,159.41	5,346.04		5,540,568.04	1,123,664.15	6,432,092.81	6,515,028.79	13,633,811.68
Maryland	3,149,331.78	953,658.11	\$14.63	35,679.15	130.61	167,670.48	1,878,427.62	191,277.04
Missouri	57,035.03	198,900.80		21,528.66	7,369.32	3,661,003.45	2,421,369.39	2,634,764.89
New Jersey	13,129.90	505.49		163,573.85	1,339.49	1,111,309.61	3,546,254.59	564,465.91
New York	32,593,585.03	4,602,272.16		2,403,590.26	598,800.64	3,469,996.12	11,462,055.87	5,361,832.69
Ohio	80,749,352.67	17,684,460.52		7,093,124.60	566,419.33	11,911,191.95	5,042,295.06	15,637,308.83
Pennsylvania	1,922,976.84	810,706.50		653,853.19	95,461.90	6,364,897.47	7,313,972.75	5,803,717.03
Texas	10,265.53	34,542.76		377,907.98	5,959.78	796,137.75	3,913,550.37	54,857.87
Washington	37,447.70	19.93		452,391.52	10,482.11	285,642.83	995,840.20	279,596.48
Puerto Rico								

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1950, 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	Business and store machines, 10 percent
Alabama	\$1,909.67		\$26.18		\$6,282.46		
Arizona			292.25		21,532.96		
Arkansas	556.65	\$44.41	20.82				
First California	6,022.70	10,479.71	1,805.81	\$12,405.69	602.78	\$57,259.90	\$808,140.39
Sixth California	12,083.95	640,942.80	1,114,921.89	101,041.50	163,683.30		186,562.70
Colorado	5,841.82	96.76	539.81	4,579.81	125.00		
Connecticut	6,097.50	279,204.45	1,462,869.37	439,122.96	8,785,767.62		1,664,499.25
Delaware					4,814.41		
Florida			1.14				
Georgia	28.00	7.25					
Hawaii	285.09	409.23	8,754.85	1,979.96		15,477.91	21,013.73
Idaho	534.23						
First Illinois	133,034.28	15,394,299.63	600,221.76	2,970,527.18	5,618,834.58	541,477.02	2,137,957.84
Eighth Illinois	1,773.08	27,345.80		43,500.19	686.75		23,373.02
Indiana	1,036.79	1,517,845.20	1,885.62	887,789.76	1,893,372.40		
Iowa	611.29	73,603.72	4,126.71		61,757.73		1,755.71
Kansas	47,894.26	6,640.78	45.94		223.96	50.00	
Kentucky	16.56	32,489.71	27,277.09		16.00		
Louisiana				966.75	3,621.42		
Maine					6,782.88		
Maryland	3,165.34	1,306,867.29	1,879.95	6,368.37		137,651.77	8,357.57
Massachusetts	509,763.25	480,590.44	24,412.50	126,520.47	3,654.69	66.60	231,282.02
Michigan	24,607.11	855,148.48	96,914.55	482,432.32	11,770,587.82		2,310,737.98
Minnesota	16,613.67	118,482.96	7,296.96	17,505.35	6,768,361.42		32,740.53
Mississippi		22,216.07					
First Missouri	15,380.54	140.82	1,992.00	7,856.51		1,306,152.03	483.84
Sixth Missouri	2,304.25	5,412.68	151.39	7.35	1,334.34		7,482.42
Montana	267.70						
Nebraska	531.41			42.27			
Nevada							
New Hampshire	44.24	1,180.61		749.18		427,040.04	29,245.18
First New Jersey	8.80	7,366,479.16	3,451.95	2,104.55	3.00		54,049.08
Fifth New Jersey	753,140.40	717,414.15	293,829.94	44,448.05	21,914.65	116,187.00	996,185.64
New Mexico				280.75			

First New York	35,782.51	1,530,677.95	64,946.81	183,036.23	17,793.17		462,950.98
Second New York	440,446.55	2,212,413.49	211,785.31	329,889.61	39,023.89	1,944.73	121,169.94
Third New York	45,818.30	612,711.88	1,677,459.83	640,617.11		4,111,455.69	15,374,743.80
Fourteenth New York	18,837.85	157,795.71	16,977.45	514,364.33	1,129.89		4,739.50
Twenty-first New York	14.94	2,633,126.10	3,019.46		205,181.58		1,189,952.12
Twenty-eighth New York	7,244.67	1,019,983.33	566.86	419,001.47	175,033.56		1,104,439.94
North Carolina		619.57					
North Dakota							
First Ohio	9,006.19	601,115.93	82,211.97	894,267.19	19,718,068.91	47,537.97	1,804,623.80
Tenth Ohio	43,383.66	5,280.60	419.24		330,937.60	2,621.54	1,981.00
Eleventh Ohio	208.79	1,605.48		8,114.17	64,179.92	46,115.89	24,840.13
Eighteenth Ohio	11,980,833.49	67,098.91	5,959.79	113,830.04	5,585.49	1,763,154.83	1,191,740.35
Oklahoma		36.88	62.09				
Oregon	3,744.87	182.72	255.25	177.40	5,213.91		
First Pennsylvania	48,834.68	3,771,432.03	20,113.25	435,702.29	4,282,675.16		36,700.06
Twelfth Pennsylvania	3,171.71		304.45	23,180.61			200.47
Twenty-third Pennsylvania	6,523,594.16	589,432.83	645.58		4,207,547.87		1,451.86
Rhode Island		248.64	34.53	12,366.55			72,602.25
South Carolina							
South Dakota							
Tennessee			7,652.18				
First Texas			20,515.29	12,514.85	89.43		619.76
Second Texas	1,792.64	17,970.52	726.42	160.02	16,933.69		
Utah	4,396.92		589.87				294.52
Vermont	.60			11,916.60			
Virginia					104.71		378.05
Washington	13,105.17	4,666.46		5,814.26	2,939.77	300,327.05	8,519.16
West Virginia			342.85	59.59			
Wisconsin	1,121.91	10,940.16	1,214.05	100,386.07	100,176.34	124.83	97,185.10
Wyoming	730.41						
Total	20,725,712.60	42,084,781.30	5,768,520.92	8,864,897.36	64,315,895.04	8,874,544.80	30,012,088.70

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

Alaska		\$81.27					
California	\$18,166.65	651,422.51	\$1,116,727.70	\$113,447.19	\$164,286.08	\$57,259.90	\$994,703.00
Illinois	134,807.36	15,411,645.43	600,221.76	3,023,027.37	5,619,521.33	541,477.02	2,160,330.86
Maryland	3,165.34	1,306,867.29	1,879.95	6,368.37		137,651.77	8,357.57
Missouri	17,084.79	5,553.50	2,143.39	7,863.86	1,334.34	1,306,152.03	7,966.26
New Jersey	753,140.20	8,083,893.31	297,281.89	46,552.60	21,917.65	116,187.00	1,050,234.72
New York	548,144.82	8,166,708.46	1,974,755.72	2,086,908.75	438,162.09	4,113,400.42	18,257,996.28
Ohio	12,033,432.13	675,100.92	88,501.00	1,016,211.40	20,118,771.92	1,859,330.23	3,023,185.28
Pennsylvania	6,575,600.55	4,360,864.86	21,063.28	488,882.90	8,490,223.03		38,442.39
Texas	1,792.64	17,970.52	21,241.71	12,674.87	17,023.12		619.76
Washington	13,105.17	4,585.19		5,814.26	2,939.77	300,327.05	8,519.16
Puerto Rico							

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1950, by collection districts, States, and Territories—Con.

Districts	Manufacturers' excise taxes—Continued						Retailers' excise taxes	
	Tax on luggage, 10 percent †	Photographic apparatus and films, 25 and 15 percent	Sporting goods, 10 percent	Firearms, shells, and cartridges, 11 percent	Pistols and revolvers, 11 percent	Total manufac- turers' excise taxes	Tax on furs, 20 percent	Tax on jewelry, 20 percent
Alabama			\$21,943.05			\$1,699,947.75	\$165,014.50	\$1,890,703.18
Arizona			4.82		\$139.13	438,185.84	18,114.72	753,952.70
Arkansas			19,465.04			2,464,200.24	67,339.53	949,199.97
First California		\$21,370.56	40,875.80		21,283.50	28,816,059.93	1,561,235.25	8,622,762.36
Sixth California		583,416.02	341,091.59		36,039.78	48,451,596.88	1,512,702.01	9,585,018.63
Colorado		132,874.58	74,405.64		1.11	4,195,446.41	511,829.73	1,839,591.56
Connecticut		155,899.96	624,941.62		4,112,836.21	32,068,556.18	754,073.76	2,586,597.61
Delaware		1,509,811.77	6,369.86			1,912,516.85	54,850.73	349,557.74
Florida		439.38	42,469.44			4,604,489.60	130,010.12	2,987,063.55
Georgia			59,913.18			2,923,513.09	250,994.32	3,277,730.44
Hawaii		277.53	409.17		232.38	391,895.11	233.01	685,345.15
Idaho		254.72	12,405.25			374,626.24	59,178.82	471,180.93
First Illinois		2,211,201.51	3,034,308.12		11,631.41	110,934,092.15	4,579,970.23	14,729,994.33
Eighth Illinois		16.95	892,103.16		2,844,328.95	7,745,896.31	209,463.58	2,018,086.75
Indiana		66,530.91	288,128.05			42,942,456.82	523,867.40	4,701,704.77
Iowa		4,092.86	182,430.31			4,822,259.98	471,043.92	2,260,457.88
Kansas					266.72	9,028,050.48	153,866.49	1,892,713.96
Kentucky		1,446.29	356,743.55			18,812,575.74	216,170.26	1,763,882.42
Louisiana			4,807.77			9,640,866.73	191,643.06	2,542,474.57
Maine			68,625.41		6.00	718,703.14	161,292.85	609,800.32
Maryland		844.68	23,368.58		16,553.35	24,309,228.04	1,335,893.92	5,268,478.70
Massachusetts		609,991.80	1,870,265.45		175,168.43	12,994,357.77	2,722,228.82	7,931,016.92
Michigan		623,969.09	1,590,464.27		21,161.08	579,890,517.36	1,813,597.69	7,403,597.92
Minnesota		177,994.72	165,057.29		309,147.13	20,157,217.85	1,127,518.35	3,013,293.07
Mississippi			2,088.59			3,355,842.63	54,135.60	771,547.33
First Missouri		92,738.12	437,202.72		214.91	11,657,591.63	668,556.24	2,979,421.86
Sixth Missouri		1,744.34	24,432.89		2.56	4,638,184.90	444,332.19	1,860,761.01
Montana			3,580.62		34.91	385,837.77	133,307.13	1,860,761.01
Nebraska			391.83			985,928.50	271,642.42	1,279,798.74
Nevada						163,432.57	11,240.03	260,692.56
New Hampshire		1,577.85	44,078.95			895,653.37	65,022.48	3,222,746.73
First New Jersey		1,092.42	141,721.88			8,869,558.92	310,822.44	1,404,190.60
Fifth New Jersey		419,891.69	172,675.28		12.64	9,677,641.77	897,461.93	3,207,061.37
New Mexico					169.77	961,461.39	15,458.03	544,418.77
First New York		2,984,435.90	985,087.81		52.15	11,641,809.11	990,078.03	2,692,632.53
Second New York		440,149.86	139,678.94		6,045.15	114,679,458.70	632,192.44	5,107,861.33
Third New York		1,141,932.99	372,494.37		10,702.07	160,784,905.07	10,955,270.32	15,075,759.22
Fourteenth New York		326,233.59	355,265.74		181.95	2,956,087.45	469,621.66	2,078,196.86
Twenty-first New York		2,789,965.44	372,108.04		1,563,530.59	11,498,826.41	470,061.87	3,043,238.99
Twenty-eighth New York		23,370,865.17	259,148.11		2,513.98	31,893,740.48	833,891.98	2,677,099.61
North Carolina			1,993.93			2,169,707.04	239,724.01	2,805,792.87
North Dakota						147,486.60	142,293.15	460,257.18
First Ohio		12,877.87	810,549.61			33,899,749.50	511,756.69	2,928,392.33
Tenth Ohio			217,328.39			18,442,271.29	213,294.21	1,412,483.38
Eleventh Ohio		158,029.00	59,937.23		151.20	2,194,043.42	209,042.10	1,454,937.63
Eighteenth Ohio		708,691.45	3,343,004.99		768.58	147,210,781.52	988,705.70	4,703,909.16
Oklahoma			2,910.42		4.25	65,450,286.12	180,150.52	1,862,446.55
Oregon		369.42	23,542.94		1,224.50	1,913,728.79	288,451.16	1,747,589.91
First Pennsylvania		1,022,254.19	625,471.72		39.29	68,998,808.66	2,210,934.64	6,793,250.42
Twelfth Pennsylvania		54.45	9,397.36			468,367.25	312,018.49	1,445,832.06
Twenty-third Pennsylvania		184,449.75	328,672.65		617.29	72,608,766.41	807,664.76	5,383,778.86
Rhode Island		4,291.80	25,413.08		1.39	1,455,488.63	292,500.32	1,061,214.49
South Carolina			54,905.79			410,668.22	59,428.40	1,062,336.56
South Dakota		50.00	39.79			352,732.04	82,211.19	466,384.12
Tennessee		198.14	19,292.45			3,956,323.54	271,768.57	2,966,036.17
First Texas	\$205.23	5,493.72	15,555.72			15,050,824.18	300,428.31	4,006,350.82
Second Texas		56,794.49	56,794.49		90.50	16,562,873.30	557,534.09	5,518,897.69
Utah			30,466.11		207,038.42	1,863,038.91	144,568.02	842,023.40
Vermont			30,234.48			365,988.65	33,500.95	209,288.26
Virginia			16,880.23			2,849,951.78	279,108.82	3,055,674.44
Washington		1,853.19	60,421.16		8,664.61	3,475,522.62	440,679.27	3,084,453.50
West Virginia			8,953.52			1,188,863.31	185,585.32	1,315,529.38
Wisconsin		160,965.42	196,675.36		5.81	28,620,273.08	949,250.08	3,031,338.77
Wyoming			184.74			1,032,766.10	25,182.40	305,704.89
Total	205.23	39,930,910.40	18,969,479.35	9,350,887.60	480,749.84	1,836,053,455.02	45,781,127.33	190,820,385.54
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT								
Alaska			\$375.14			\$49,313.29	\$18,987.52	\$182,166.47
California		\$604,786.58	381,970.39		\$516.98	77,267,656.81	3,073,997.26	18,205,680.99
Illinois		2,211,218.46	3,926,411.28			118,680,768.46	4,789,433.81	16,748,081.08
Maryland		844.68	23,368.58			24,309,228.04	1,335,893.92	5,268,478.70
Missouri		94,482.46	461,635.61		214.91	16,295,776.53	1,112,888.43	4,840,182.87
New Jersey		420,984.11	314,397.16		12.64	18,547,200.69	1,208,284.37	4,611,251.97
New York		31,053,582.95	2,483,783.01		65.70	333,454,914.22	14,551,114.30	30,677,788.54
Ohio		879,598.32	4,430,820.22		914.78	201,746,845.73	1,922,798.70	10,499,722.50
Pennsylvania		1,206,758.39	963,541.73			142,076,002.32	3,330,617.89	13,622,861.34
Texas	\$205.23	5,775.02	72,350.21		90.50	31,613,697.48	947,962.40	9,525,248.51
Washington		1,853.19	60,046.02		13.45	3,426,209.33	421,691.75	2,902,287.03
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, 1950, 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 ½ cent	Telephone, telegraph, cable, radio, etc.	Leased wires, 25 percent	Local telephone service, 15 percent	Transportation of oil by pipeline, 4½ percent
Alabama	\$540,891.38	\$765,314.77	\$3,361,923.83		\$352,922.59	\$8,561.55	\$133,054.27	
Arizona	198,126.99	389,694.44	1,359,888.85		50,824.17	2,724.46	12,222.39	
Arkansas	309,959.37	773,546.33	2,100,045.20		265,900.61		92,382.88	\$87,518.64
First California	2,772,376.64	4,163,763.08	17,120,137.33	\$8,026,066.99	26,766,181.84	1,254,881.78	27,904,327.06	356,302.68
Sixth California	3,118,556.40	5,256,345.63	19,473,582.67		4,072,154.28	277,571.32	1,882,277.58	818,483.26
Colorado	585,448.41	950,803.71	3,887,673.41	8,043,172.15	8,104,889.54	192,520.50	6,003,392.63	4,814.43
Connecticut	737,727.23	1,740,235.00	5,818,633.60		4,296,057.97	160,474.97	4,382,549.05	
Delaware	92,340.17	122,413.29	619,161.93		1,522.00	61.34	308.95	292.63
Florida	1,227,380.54	1,327,629.21	5,672,083.42	132,863.87	2,485,527.91			
Georgia	1,204,216.09	1,357,791.78	6,090,732.63	3,580,612.53	27,276,741.95	507,757.73	18,291,537.75	577,483.45
Hawaii	206,535.12	254,101.36	1,126,274.64	10,145.07	412,613.52	81,058.27	687,241.10	3,924.68
Idaho	98,530.93	257,746.65	886,637.33	72,118.52	54,607.86	1,002.33	32,183.68	
First Illinois	7,178,950.98	6,420,333.63	32,909,249.17	12,369.02	15,764,525.54	1,438,773.32	21,890,295.94	522,353.11
Eighth Illinois	616,378.12	917,678.68	3,761,607.13		1,717,710.18	16,789.96	1,385,827.91	7,474.22
Indiana	1,266,528.62	1,587,337.02	8,079,437.81	41,262.85	6,315,543.20	176,145.02	6,028,857.67	15,974.76
Iowa	790,799.35	1,068,893.77	4,591,194.92		1,059,639.31	18,303.30	1,041,577.53	
Kansas	466,695.59	787,434.39	3,300,710.43	63,835.43	949,639.71	18,292.41	708,069.63	85,171.82
Kentucky	537,666.38	643,246.72	3,160,905.78		285,326.56	37,841.72	430,447.18	98,543.20
Louisiana	824,450.06	1,032,500.18	4,591,067.87	9,625,475.52	170,218.84	59,008.69	49,559.95	221,305.31
Maine	162,065.99	289,604.31	1,222,823.47		100,601.06	3,405.60	71,901.78	423.25
Maryland	2,098,135.84	2,449,247.62	11,151,756.08	2,218,103.82	5,596,888.79	2,162,896.01	5,292,119.19	
Massachusetts	2,943,312.35	2,127,869.29	15,724,457.38	2,597,967.21	12,589,909.60	506,531.78	15,761,274.85	415.35
Michigan	2,939,070.01	4,655,560.26	16,811,825.88	1,263,094.66	9,954,648.82	590,406.63	12,230,429.04	93,708.72
Minnesota	1,436,520.27	1,640,399.23	8,117,730.97		734,131.45	56,405.38	672,116.21	4,968.42
Mississippi	283,263.71	438,508.88	1,547,455.52		52,449.96		12,652.23	816.64
First Missouri	988,727.55	1,353,151.04	7,989,856.69		26,463,380.26	694,926.37	19,872,798.33	5,163.93
Sixth Missouri	898,676.30	2,049,667.34	5,253,436.84		309,027.84	4,455.06	283,346.50	533,129.99
Montana	149,632.78	231,824.56	1,028,714.23		89,530.99		42,780.36	216.38
Nebraska	413,672.76	612,377.08	2,577,491.00		9,688,431.96	263,303.62	9,268,183.86	
Nevada	62,557.49	105,933.62	420,423.10		261,041.43	167.76	91,122.93	
New Hampshire	87,973.19	118,534.45	634,276.85		62,272.42		6,245.70	
First New Jersey	379,308.17	409,778.68	2,504,099.89		11,765.25	3,377.51	94.40	94.37
Fifth New Jersey	1,124,884.50	1,253,931.09	6,483,338.89		9,335,279.84	296,944.50	11,813,421.74	
New Mexico	99,379.47	289,605.45	948,861.72		68,796.12		23,893.94	15,060.97

First New York	1,482,884.13	1,772,095.12	6,937,687.81	182,368.42	26,214.62	50,383.43	4,346.00	921.33
Second New York	3,193,856.12	3,537,945.85	12,471,855.74	22,170,185.08	61,547,353.07	9,444,114.27	33,220,544.08	1,706,159.47
Third New York	12,123,236.14	13,465,894.20	51,620,169.88	417,712.60	5,045.44	467,813.37	55.38	700,619.87
Fourteenth New York	938,233.08	1,271,064.97	4,967,116.57	2,205,540.64	569,066.25	39,433.35	380,233.47	
Twenty-first New York	561,671.57	1,579,849.01	5,667,821.44		306,351.99		201,580.30	
Twenty-eighth New York	969,271.98	1,240,754.62	5,721,018.19		1,030,939.56	21,738.96	1,308,658.14	31,998.45
North Carolina	811,439.22	1,195,507.93	5,052,464.03		1,930,690.25	10,737.57	926,114.55	176.43
North Dakota	122,373.81	225,841.37	959,765.51		126,486.61		106,869.24	
First Ohio	1,054,701.18	1,448,854.38	5,943,704.58		1,727,006.99	321,274.36	2,140,077.50	
Tenth Ohio	494,715.22	533,011.06	2,653,503.87	46,986.74	1,038,915.81	19,864.39	910,917.93	682,249.17
Eleventh Ohio	732,984.27	548,767.57	2,945,725.57		820,473.58	37,829.61	735,261.70	130.52
Eighteenth Ohio	1,859,901.19	2,245,540.93	9,798,056.98		9,654,113.94	1,457,067.43	10,617,634.92	376,397.01
Oklahoma	709,947.32	1,041,434.35	3,793,978.74		226,907.77	35,671.12	110,195.53	4,218,169.84
Oregon	538,852.32	1,176,436.85	3,701,360.24		414,495.86	13,805.95	182,698.64	
First Pennsylvania	2,371,996.25	2,398,719.78	13,774,901.09	4,245,438.22	14,833,759.29	603,729.68	15,877,347.14	909,915.89
Twelfth Pennsylvania	469,627.63	457,825.23	2,685,303.41		324,169.56	9,957.91	197,933.45	
Twenty-third Pennsylvania	1,917,030.10	1,935,718.61	10,044,192.33	2.00	1,195,572.25	170,795.51	900,963.86	1,263,446.30
Rhode Island	390,766.21	341,673.43	2,086,154.45		8.01	16,591.14		36.46
South Carolina	292,625.46	488,253.30	1,902,643.72		406,444.51	2,673.37	199,515.49	576.90
South Dakota	120,973.86	219,525.36	889,094.53		1,123,423.33	7,321.26	768,011.15	
Tennessee	1,059,258.81	1,236,014.53	5,563,078.38		618,659.65	36,538.70	382,473.70	56.83
First Texas	1,715,838.04	2,054,870.73	8,167,487.90	2,589,736.23	460,354.57	14,404.18	171,799.23	3,934,325.42
Second Texas	1,497,548.95	1,834,503.22	9,408,483.95		2,837,171.22	102,983.36	1,181,620.15	1,349,322.91
Utah	173,067.56	367,158.91	1,526,817.89	3,463,252.94	48,489.95	13,378.17	17,697.33	232,681.23
Vermont	57,213.47	69,730.62	369,733.30		55,319.08	3.83	43,408.91	
Virginia	652,918.83	1,143,851.24	5,131,553.33		5,008,913.17	18,956.57	2,219,232.33	
Washington	829,144.00	1,346,400.14	5,700,676.91		1,407,888.36	81,496.48	877,519.73	2,673.32
West Virginia	417,028.80	641,205.85	2,559,349.35		1,907,368.79	30,266.76	1,631,343.88	1,926.73
Wisconsin	1,056,985.90	1,199,060.84	6,236,635.59	179,218.45	4,831,800.94	158,903.07	5,556,721.65	
Wyoming	74,701.07	135,010.53	540,598.89		31,580.57		11,288.63	53,627.01
Total	77,531,531.24	94,995,376.52	409,128,420.63	71,188,028.96	290,296,741.36	22,042,622.69	247,280,578.17	18,919,048.30

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

Alaska	\$48,473.22	\$71,482.92	\$321,110.13		\$62,695.63	\$118.66	\$92,096.89	
California	5,890,933.04	9,420,108.71	36,593,720.00	\$8,026,066.99	30,838,336.12	1,532,753.10	29,786,604.64	\$1,174,785.94
Illinois	7,795,329.10	7,338,012.31	36,670,856.30	12,869.02	17,482,235.72	1,455,563.28	23,276,123.85	529,827.33
Maryland	2,098,135.84	2,449,247.62	11,151,756.08		5,596,888.79	2,162,896.01	5,292,119.19	
Missouri	3,887,403.85	3,402,818.38	13,243,293.53		26,772,408.10	699,381.43	30,156,144.83	538,293.92
New Jersey	1,504,192.67	1,663,709.77	8,987,438.78		9,347,048.09	300,322.01	11,813,516.14	94.37
New York	19,269,153.02	22,807,603.77	87,365,659.63	24,978,806.74	63,544,970.93	10,043,483.38	35,115,437.37	2,439,690.12
Ohio	4,142,301.86	4,776,167.94	21,340,991.00	46,986.74	13,241,110.32	1,836,035.79	14,403,892.05	1,058,776.70
Pennsylvania	4,758,633.98	4,792,263.62	26,504,396.83	4,245,440.22	16,353,501.10	784,483.10	16,976,244.45	2,173,362.19
Texas	3,213,386.99	3,889,373.95	17,575,971.85	2,589,736.23	3,297,525.79	117,387.54	1,353,419.38	5,283,646.33
Washington	780,670.78	1,274,917.22	5,379,596.78		1,345,192.73	81,377.82	785,422.84	2,673.32
Puerto Rico				2,218,103.82				

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1950, 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, services, 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		\$160,716.91		\$3,453,936.61			\$2,945.00	\$100.00
Arizona		355,755.04		1,723,121.54				
Arkansas		54,479.07		1,783,487.31				
First California	\$21,592.28	2,584,787.65	\$42,764.01	16,322,513.27				
Sixth California	48,364.95	3,585,536.97		24,882,909.46				
Colorado		535,716.66		5,065,801.18				
Connecticut		324,358.30		3,368,273.57				
Delaware	5,170.99	35,013.19		638,273.72				
Florida		1,450,305.17		10,377,388.92				
Georgia	1,220.13	283,845.82		5,707,093.73			745.40	50.00
Hawaii		316,814.66		2,042,015.97				
Idaho		173,402.69		1,201,537.45				
First Illinois	17,894.26	3,133,115.67	149,395.50	24,842,553.93				
Eighth Illinois	2,359.58	623,605.97	37,154.33	4,837,741.91				
Indiana		246,264.01		7,852,393.01				
Iowa		563,206.59		6,314,420.08				
Kansas	29,221.22	188,541.49		3,027,533.11				
Kentucky		608,453.29		3,967,177.03				
Louisiana		862,535.18		5,791,290.76				
Maine		134,264.01		1,176,038.63				
Maryland	18,986.48	1,427,386.24	2,772.89	9,125,237.76				
Massachusetts	3,006.00	1,481,996.89		15,828,503.62				
Michigan	7,106.95	2,265,777.98	259,857.21	15,162,820.34				
Minnesota		770,517.69		7,861,050.07				
Mississippi		71,637.29		1,416,350.69				
First Missouri		596,062.63		5,107,132.89				
Sixth Missouri		1,066,019.16		5,642,791.04				
Montana		184,218.64		1,263,870.11				
Nebraska		209,735.87		2,556,353.41				
Nevada		624,029.16		1,095,101.80				
New Hampshire		20,722.30		1,163,465.69				
First New Jersey		804,002.78		4,389,149.63				
Fifth New Jersey		889,530.50		5,182,442.06	\$637.50			
New Mexico		212,176.96		1,090,096.75				

First New York	2,374.10	858,213.18	42,201.41	9,238,930.84				
Second New York		478,318.88		1,853,953.12				
Third New York		4,303,720.08		64,699,523.27				
Fourteenth New York		733,817.06		8,801,740.30				
Twenty-first New York		321,185.52		2,935,223.41				
Twenty-eighth New York		693,397.17		5,152,120.20				
North Carolina	3,296.66	54,753.42		6,183,340.88				
North Dakota		37,792.77		807,339.37				
First Ohio	1,812.29	346,682.75	44,994.92	4,064,084.09				
Tenth Ohio	4,977.21	314,571.59		2,112,894.65				
Eleventh Ohio		293,014.49		2,752,749.70				
Eighteenth Ohio		720,025.04		8,469,143.06				
Oklahoma		130,194.18		4,688,708.92				
Oregon	41.90	296,570.41	253.43	3,216,050.55				
First Pennsylvania	4,215.70	622,585.28	19,016.71	9,804,682.10		\$7,000.00		
Twelfth Pennsylvania		126,828.43		3,307,293.67				
Twenty-third Pennsylvania	878.27	772,920.14		7,338,588.35				
Rhode Island	7,086.50	213,573.23		1,697,499.83				
South Carolina		13,165.84		2,390,936.40				
South Dakota		45,063.49		1,128,133.39				
Tennessee		175,588.78		5,934,141.43				
First Texas		908,522.46		7,148,250.78				
Second Texas	27,986.77	528,292.68	16,013.55	12,774,696.98				
Utah		97,407.39		1,496,073.24				
Vermont	6,567.88	27,728.57		615,161.55				
Virginia		188,328.65		5,798,613.28				
Washington		491,150.71		6,520,096.27				
West Virginia	3,190.61	127,927.15	38.76	2,902,269.18				
Wisconsin		554,675.53		6,885,086.86				
Wyoming		141,856.21		710,215.08				
Total	217,350.82	41,453,393.66	614,462.22	412,697,412.80	637.50	7,000.00	3,690.40	150.00

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

Alaska		\$106,000.82		\$427,498.82				
California	\$69,957.23	6,170,324.62	\$42,764.10	41,205,422.73				
Illinois	20,253.84	3,761,811.64	186,549.83	29,680,300.84				
Maryland	18,986.48	1,427,386.24	2,772.39	9,125,237.76				
Missouri		1,662,081.79		10,749,923.93				
New Jersey		1,694,433.28		9,881,591.69	\$637.50			
New York	2,374.10	7,388,651.89	42,201.41	92,681,491.14				
Ohio	6,789.50	1,674,294.47	44,994.92	17,398,871.50				
Pennsylvania	5,093.97	1,522,333.85	19,016.71	20,450,564.12		\$7,000.00		
Texas	27,986.77	1,436,815.14	16,013.55	19,322,947.76				
Washington		385,149.89		6,092,597.45				
Puerto Rico								

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1950, by collection districts, States, and Territories—Con

Districts	Filled cheese		Oleomargarine				Special taxes		
	Manufacturers' or dealers' special taxes	Imported, per pound, 8 cents	Colored, per pound, 10 cents	Uncolored, per pound, ¼ cent	Imported, per pound, 15 cents	Manufacturers, \$600 per year	Wholesale dealers		
							Colored oleomargarine, \$480 per year	Uncolored oleomargarine, \$200 per year	
Alabama			\$210,345.00	\$5,376.00		\$600.00	\$19,104.00	\$3,783.32	
Arizona							6,000.00	620.00	
Arkansas			303,200.00	15,980.00		1,050.00	19,981.34	3,766.69	
First California		\$9.60	1,807,200.00	110,367.50		5,196.00	21,000.00	8,250.01	
Sixth California		7.20	988,032.00	87,618.00		3,600.00	22,920.00	6,033.34	
Colorado							11,010.00	1,183.37	
Connecticut							8,016.70	8,016.70	
Delaware							960.00	1,000.00	
Florida							32,177.38	1,200.00	
Georgia			1,794,075.00	31,267.05		4,230.00	27,540.00	6,490.06	
Hawaii			180.60			25.00	1,760.00	800.00	
Idaho						25.00	160.00	2,000.00	
First Illinois			3,831,358.80	331,373.19		5,700.00	3,890.00	18,220.15	
Eighth Illinois		76.80	4.90				2,366.67	17,083.38	
Sixth Illinois			2,206,650.00	154,041.25		700.00	35,956.00	3,830.34	
Iowa							680.00	15,583.37	
Kansas			1,145,220.00	86,707.50		2,400.00	18,880.00	4,012.00	
Kentucky			129,152.40	7,669.95		600.00	19,600.00	3,056.69	
Louisiana							22,015.00	3,546.67	
Maine			1,267,620.00	50,572.50		600.00	9,600.00	5,750.00	
Maryland							17,010.00	3,025.00	
Massachusetts			3,696.46	62,225.00		600.00	20,640.00	11,166.68	
Michigan								29,352.57	
Minnesota	\$133.34						12,243.00	7,166.69	
Mississippi			303,000.00	20,175.00		600.00	2,100.00	2,100.01	
First Missouri			397,450.00	7,205.00		600.00	13,040.00	3,766.68	
Sixth Missouri			183.60			600.00	17,480.00	3,750.00	
Montana								2,700.01	
Nebraska			182,400.00	15,168.00		600.00	10,040.00	1,410.00	
Nevada							1,760.00	240.60	
New Hampshire							3,040.00	2,333.34	
First New Jersey							9,040.00	1,433.34	
Fifth New Jersey			1,127,307.60	126,732.13		3,000.00	7,960.00	7,220.01	
New Mexico							6,276.00	400.00	
First New York								7,100.15	
Second New York			173.50				2,400.00	8,625.04	
Third New York								1,966.67	
Fourteenth New York							9,528.00	14,417.52	
Twenty-first New York								11,133.46	
Twenty-eighth New York								10,433.35	
North Carolina							21,520.00	5,733.35	
North Dakota								2,100.01	
First Ohio			1,298,400.50	89,115.00		1,200.00	9,570.00	6,700.01	
Tenth Ohio			434,400.00	33,125.00		600.08	7,080.00	5,374.83	
Eleventh Ohio			469,210.00	65,010.75		600.60	9,300.00	6,150.00	
Eighteenth Ohio							12,256.00	10,472.67	
Oklahoma							21,968.00	3,450.00	
Oregon							780.00	5,273.37	
First Pennsylvania		9.52	197.78				1,560.00	18,066.68	
Twelfth Pennsylvania								8,106.68	
Twenty-third Pennsylvania							840.00	17,500.03	
Rhode Island							3,920.00	1,516.67	
South Carolina			888,600.00	14,505.00		600.00	14,320.00	3,133.34	
South Dakota								1,400.02	
Tennessee			45,505.00	43,920.00		1,200.00	28,410.00	4,613.34	
First Texas			20,640.00	299.25		600.00	42,940.00	4,446.67	
Second Texas			4,370,175.80	163,253.00		4,950.00	36,662.00	2,400.00	
Utah							1,920.00	1,333.34	
Vermont							200.00	2,233.35	
Virginia						55.60	24,475.58	3,800.32	
Washington			1,439.60			350.00	1,320.00	9,447.38	
West Virginia							23,745.37	6,333.34	
Wisconsin								3,450.00	
Wyoming							40.00	1,001.41	
Total	133.34	103.12	23,225,818.54	1,523,703.07	1.20	40,282.28	668,944.34	378,073.02	
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT									
Alaska									
California		\$16.80	\$2,795,232.00	\$197,985.50		\$8,796.00	\$43,920.00	\$14,283.35	
Illinois		76.80	3,831,363.70	331,373.19		5,700.00	6,256.67	35,303.53	
Maryland			1,267,620.00	50,572.50		600.00	17,010.00	3,025.00	
Missouri			700,450.00	27,380.00		1,200.00	30,520.00	7,516.68	
New Jersey			1,127,307.60	126,732.13		3,000.00	17,000.00	8,653.35	
New York			173.50				11,928.00	53,676.19	
Ohio			2,202,010.50	189,250.75		2,400.68	38,266.00	28,757.51	
Pennsylvania		9.52	197.78				2,400.00	43,673.39	
Texas			4,390,815.80	163,552.25		5,550.00	79,602.00	6,846.67	
Washington			1,439.60			350.00	1,320.00	9,447.38	
Puerto Rico									

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1950, 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	\$50,177.40	\$31,956.77	\$321,342.49		\$256.20		\$24.00	\$228.00
Arizona	18,761.90	5,762.33	31,144.23		94.10	\$155.00		84.00
Arkansas	40,850.71	23,810.69	413,639.43		168.70			84.00
First California	159,071.45	55,429.05	2,166,514.01	\$3.75	532.80	220.00	\$1.00	400.00
Sixth California	156,911.49	55,672.70	1,320,787.53	147.32	766.80	2,450.17	120.00	579.00
Colorado	33,787.33	11,488.38	57,469.13		207.40			235.20
Connecticut	16,813.64	24,830.34			248.50			120.00
Delaware	2,010.09	3,970.09			28.70	300.00		12.00
Florida	70,797.69	26,066.62	130,241.69		359.70	1,440.00		229.00
Georgia	58,564.15	40,298.89	1,962,465.15		349.60	1,190.00	24.00	410.00
Hawaii	3,293.80	1,712.04	7,771.44		16.00	1.20		84.60
Idaho	3,560.00	6,894.17	12,639.17		59.20			12.60
First Illinois	48.00	65,100.84	4,255,690.98	2,162.00	601.30	3,612.24	96.00	612.00
Eighth Illinois	108.00	44,942.74	64,505.69	53.00	222.62	1,134.05	78.75	267.00
Indiana	125,487.08	27,877.02	2,554,550.69	64,425.22	386.80	795.00	144.00	498.00
Iowa	33,913.53	50,176.90		14.00	234.10		48.00	454.00
Kansas	63,593.36	15,840.96	1,336,653.82		208.20		47.00	201.00
Kentucky	53,203.00	26,679.93	102,539.62		244.60	265.00		204.00
Louisiana	48,671.15	22,116.23	233,771.40		222.92	105.00		183.13
Maine	22,699.90	8,758.85	46,808.75		101.50	250.00		60.00
Maryland	64,702.03	23,148.91	1,426,678.44		367.26		176.00	338.00
Massachusetts	31,547.26	118,305.27		383.16	507.10	2,155.00	120.00	432.00
Michigan	89,811.98	185,686.01		7,868.40	532.30	1,050.00	264.00	766.00
Minnesota	15,608.62	22,776.51		53.95	295.30		82.00	220.00
Mississippi	24,148.30	13,252.58	51,743.89		167.50			77.00
First Missouri	48,803.00	21,258.36	410,643.04	27,111.90	208.30		160.00	252.00
Sixth Missouri	54,511.50	20,086.14	501,082.64		217.50		29.00	269.25
Montana	7,767.78	10,651.39			66.70	165.00		60.00
Nebraska	32,054.95	9,941.96	251,611.91	195.65	149.80	140.00	72.00	132.00
Nevada	7,030.17	807.41	9,338.18		23.30	5.00		
New Hampshire	9,867.20	3,873.10	19,113.64	17.00	53.50	25.00	24.00	24.00
First New Jersey	22,386.13	13,313.17	46,172.84		137.10	50.00	30.00	
Fifth New Jersey	29,922.28	18,950.73	1,321,092.75	88,857.13	361.00	1,280.06	264.00	72.00
New Mexico	14,927.40	4,054.34	25,657.74		56.90	1,500.00		12.00

First New York		31,280.30	38,380.45	36,626.80	588.60	2,022.92	120.00	168.00
Second New York		1,382.45	12,580.99	239.28	35.00	60.00	96.00	487.00
Third New York	9.98	6,941.19	8,917.84	118.24	243.20	1,040.25	144.00	252.00
Fourteenth New York		14,007.52	38,553.04	74,008.50	485.60	900.00	216.00	419.00
Twenty-first New York		14,419.46	25,552.92	36.61	150.60	220.25	48.00	368.00
Twenty-eighth New York		22,631.63	32,864.88	5.25	245.00	20.00	26.00	216.00
North Carolina	50,921.01	24,000.59	102,175.85		336.53	1,405.00		191.00
North Dakota		2,961.00	5,061.01		39.00			24.00
First Ohio	42,618.90	22,308.68	1,469,973.09	1,710.04	173.60	2,180.10	72.00	195.60
Tenth Ohio	31,629.40	11,854.35	526,063.66	6.30	98.40	1,000.00	24.00	225.00
Eleventh Ohio	36,461.60	14,812.67	601,605.52	223.78	123.60		72.00	210.00
Eighteenth Ohio	99,933.25	31,200.72	123,862.64	7,232.47	325.90		192.00	450.00
Oklahoma	77,215.73	25,883.81	128,517.54		239.67	14,026.00		216.00
Oregon	17,676.37	23,729.74		163.30	172.70	130.00	24.00	192.00
First Pennsylvania	48,878.88	68,703.34		32,135.82	581.70	1,215.00	312.00	715.25
Twelfth Pennsylvania	19,120.30	27,226.98			163.80			132.00
Twenty-third Pennsylvania	46,082.06	64,422.06		26.00	303.20	262.74	48.00	176.00
Rhode Island	11,747.50	7,174.07	24,358.24	62.60	22.80			96.00
South Carolina	39,208.74	18,016.73	979,283.81	80.00	233.02		24.00	126.00
South Dakota	4,008.57	5,408.59			57.70	60.00		33.00
Tennessee	75,021.23	33,728.23	232,397.80	2,631.00	334.30		74.00	401.60
First Texas	113,406.23	24,322.79	206,654.99		364.95	4,585.10		2,347.00
Second Texas	138,964.76	31,032.56	4,747,438.12	363.20	392.40	1,250.00	24.00	380.05
Utah	3,957.30	7,787.11	14,997.75		71.10	225.25		168.00
Vermont	5,101.70	7,535.05			35.65			48.00
Virginia	59,865.08	22,933.68	111,130.26	543.70	288.10	12,030.00	72.00	193.76
Washington	4,227.40	29,959.12	46,743.50	3.00	275.45	575.00	42.00	376.00
West Virginia	45,773.53	35,192.59	111,044.83	36.10	281.15		48.00	108.00
Wisconsin	6,046.78	9,496.78		346.28	326.80		96.00	221.00
Wyoming	2,504.36	3,545.77			23.20	50.00		36.00
Total	2,073,853.34	1,386,117.98	29,296,793.77	347,890.75	15,517.12	61,605.33	3,657.75	16,548.64

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

Alaska	\$1,028.80	\$636.16	\$4,664.96					
California	315,982.94	111,101.75	3,487,301.54	\$151.07	\$1,299.60	\$2,670.17	\$201.00	\$979.00
Illinois	156.00	110,043.58	4,320,196.67	2,215.00	823.92	4,746.29	174.75	879.00
Maryland	64,702.03	23,148.91	1,426,678.44		367.26		176.00	338.00
Missouri	103,314.50	41,344.50	911,725.68		425.80		189.00	521.25
New Jersey	52,308.41	32,263.90	1,367,265.39	88,857.13	498.10	1,330.06	294.00	72.00
New York	9.98	91,062.55	156,850.22	111,034.68	1,798.30	4,323.42	650.00	1,695.60
Ohio	189,643.15	80,176.32	2,721,504.91	9,172.59	721.40	3,180.10	360.00	1,060.60
Pennsylvania		114,081.24	160,352.41	32,161.82	1,048.70	1,477.74	360.00	1,023.25
Texas	252,371.04	55,355.35	4,954,093.11	363.20	757.35	5,855.10	24.00	2,727.05
Washington	198.60	29,322.96	42,078.54	3.00	275.45	575.00	42.00	376.00
Puerto Rico								

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1950, 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.....	\$2,421.75	\$3,360.65	\$3.00	\$5.00	\$6,298.60		
Arizona.....	833.44	950.95		8.00	2,125.49		\$103.44
Arkansas.....	2,034.99	1,820.24		34.00	4,141.93		
First California.....	5,289.55	7,578.66	29.00	132.89	14,267.65	\$174.16	845.77
Sixth California.....	4,669.40	12,028.08	11.17	42.00	20,813.94		666.26
Colorado.....	2,054.30	2,439.38		15.00	4,951.28		70.00
Connecticut.....	2,171.50	3,599.90	9.00	92.40	6,241.30		
Delaware.....	260.75	466.50		12.00	1,079.95	5.00	
Florida.....	2,677.05	3,449.70	3.00	3.00	8,161.45		
Georgia.....	3,174.91	3,306.30	4.00	32.10	8,490.91		
Hawaii.....	134.00	612.55	4.15	53.00	905.50		152.25
Idaho.....	700.15	774.00			1,545.95		
First Illinois.....	8,056.45	10,478.30	14.00	57.00	25,689.29		185.58
Eighth Illinois.....	2,270.75	3,140.30	3.17	72.10	7,241.74		
Indiana.....	3,775.65	4,586.02	21.20	65.00	74,696.89		
Iowa.....	2,591.85	3,167.78	3.00	110.00	6,622.73	10.00	
Kansas.....	2,589.72	4,027.49		19.00	7,092.41		
Kentucky.....	2,148.50	3,042.88	1.00	30.05	5,936.03		108.00
Louisiana.....	2,855.95	3,209.98	2.00	25.45	6,604.43		1,259.93
Maine.....	898.70	1,419.60	1.00	8.00	2,738.80		
Maryland.....	3,072.60	5,832.10	75.25	6.00	9,867.21	64.70	495.08
Massachusetts.....	5,311.15	7,935.98	15.61	17.00	16,877.00		155.00
Michigan.....	7,188.88	9,167.61	13.00	149.90	27,000.09		1,521.71
Minnesota.....	2,712.58	4,563.65		14.00	7,941.48		
Mississippi.....	1,671.72	1,950.30		36.80	3,903.32		
First Missouri.....	2,736.05	4,062.40	54.00	5.42	34,590.07		
Sixth Missouri.....	3,633.39	2,895.00	4.00	61.00	7,109.14		
Montana.....	683.50	724.11		62.00	1,761.31		
Nebraska.....	1,710.50	1,922.55	4.00	23.00	4,349.50	20.00	
Nevada.....	261.00	285.35		16.25	590.90		
New Hampshire.....	532.50	739.70		50.00	1,465.70		
First New Jersey.....	1,431.33	2,770.25		4.00	4,422.68		70.00
Fifth New Jersey.....	4,101.45	5,601.80	14.00	24.10	100,575.54	20.00	474.48
New Mexico.....	509.70	579.55	1.00	4.30	2,663.45		26.38
First New York.....	7,548.00	9,793.76	4.00	33.00	56,905.08		11.57
Second New York.....	951.61	1,210.55	3.00	20.25	3,153.29		
Third New York.....	7,634.80	10,901.15	17.50	16.00	20,367.14	283.50	
Fourteenth New York.....	4,975.80	8,719.79	14.25	26.00	89,815.94		510.16
Twenty-first New York.....	1,404.70	2,428.25		20.00	4,476.74		
Twenty-eighth New York.....	2,111.65	3,644.46	8.00	18.00	6,288.36		60.00
North Carolina.....	2,798.56	3,557.41	6.00	344.00	8,638.50		
North Dakota.....	556.70	596.15			1,216.75		
First Ohio.....	1,650.30	2,413.25	6.30	25.00	8,426.19		50.00
Tenth Ohio.....	1,053.25	1,698.06	2.00	42.00	4,149.01		
Eleventh Ohio.....	1,046.10	1,804.10	1.00	25.00	3,505.48		
Eighteenth Ohio.....	3,173.84	5,274.32		20.00	16,648.53		
Oklahoma.....	2,966.40	2,773.35	1.00	253.00	20,475.42	20.00	
Oregon.....	1,553.36	2,282.55		6.00	4,523.91		2,440.04
First Pennsylvania.....	6,184.80	8,545.50	12.00	53.25	49,755.32		
Twelfth Pennsylvania.....	1,416.25	1,978.70		12.00	3,702.75		
Twenty-third Pennsylvania.....	3,686.72	6,521.63	18.00	3.00	11,045.29		
Rhode Island.....	994.00	1,321.30		34.00	2,530.70		
South Carolina.....	1,877.65	1,686.00		5.00	4,031.67		
South Dakota.....	714.35	577.55			1,442.60		
Tennessee.....	2,941.23	3,366.71	10.00	36.00	9,794.84		
First Texas.....	4,768.75	4,715.60	3.00	295.60	17,080.00		1,000.00
Second Texas.....	4,202.78	4,845.35	1.00	427.60	11,886.38		1,524.26
Utah.....	747.50	989.00		4.00	2,204.85		
Vermont.....	380.85	626.57	3.00	103.15	1,197.22		
Virginia.....	2,368.73	3,475.75	4.90	359.00	19,335.94		
Washington.....	2,847.08	3,281.36	3.00	13.25	7,416.14		368.63
West Virginia.....	1,113.80	2,247.40	1.00		3,835.45		
Wisconsin.....	3,789.00	4,322.15		54.00	9,155.23		
Wyoming.....	305.05	329.75		1.00	745.00		
Total.....	164,929.32	228,417.08	408.50	3,538.86	842,513.35	597.36	12,098.54
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT							
Alaska.....	\$102.89	\$97.75			\$200.64		
California.....	9,958.95	19,606.74	\$40.17	\$174.89	35,081.59	\$174.16	\$1,512.03
Illinois.....	10,327.20	13,618.60	17.17	129.10	32,931.03		185.58
Maryland.....	3,072.60	5,832.10	75.25	6.00	9,867.21	64.70	495.08
Missouri.....	6,369.44	6,957.40	58.00	66.42	41,699.21		
New Jersey.....	5,532.78	8,372.05	14.00	28.10	104,998.22	20.00	544.48
New York.....	24,626.56	36,697.96	46.75	133.25	181,006.52	283.50	581.73
Ohio.....	6,923.49	11,189.73	9.30	112.00	32,729.21		50.00
Pennsylvania.....	11,287.77	17,045.83	30.00	68.25	64,503.36		
Texas.....	8,971.53	9,560.95	4.00	723.20	28,966.38		2,524.26
Washington.....	2,744.19	3,183.61	3.00	13.25	7,215.50		308.63
Puerto Rico.....							

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1950, 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	Producers, \$1 per year	
Alabama				\$3.00	\$1.00			\$4.00
Arizona				3.13				106.67
Arkansas		\$50.00		6.00	2.00			58.00
First California				3.00				1,026.93
Sixth California		730.00		3.00	27.00	\$2.00	\$2.00	1,426.26
Colorado				6.75	4.00			80.75
Connecticut				.25	3.00	1.00		4.25
Delaware					1.00			6.00
Florida								6.00
Georgia						6.00		155.25
Hawaii						3.00		500.00
Idaho		500.00						1,011.21
First Illinois		105.95		703.68	13.00	3.00		451.00
Eighth Illinois		444.00			7.00			9.00
Indiana								19.20
Iowa	\$0.20							8.83
Kansas				7.83	1.00			158.75
Kentucky				18.25	2.15	1.00	29.35	1,263.93
Louisiana				3.00	1.00			632.83
Maine								413.75
Maryland				60.00	13.05			1,336.71
Massachusetts		110.00		126.50	17.25	5.00		12.00
Michigan				9.00	6.00			1,000.00
Minnesota				9.00	3.00			373.00
Mississippi		1,000.00						8.00
First Missouri				372.00	1.00			
Sixth Missouri				6.00	2.00			
Montana								
Nebraska								
Nevada	.40		\$24.00	15.00	33.00	1.00	1.00	94.40
New Hampshire								
First New Jersey		2,150.00		9.00	7.00			2,236.00
Fifth New Jersey				26.00	10.00			530.48
New Mexico								26.38

First New York				6.00	3.00	1.00		21.57
Second New York			72.00					72.00
Third New York	.02			45.00	18.00	1.00	183.55	531.07
Fourteenth New York			24.00	7.00	1.00	1.25		543.41
Twenty-first New York					2.00			2.00
Twenty-eighth New York				6.00	10.00			75.00
North Carolina								
North Dakota								
First Ohio		573.82		20.00	2.00			645.82
Tenth Ohio					11.00			11.00
Eleventh Ohio					4.00			4.00
Eighteenth Ohio				6.00	4.00			10.00
Oklahoma		800.00			1.00			521.00
Oregon				6.00	3.00	1.00		2,450.04
First Pennsylvania		50.00	24.00	9.00	19.00	2.00		104.00
Twelfth Pennsylvania				6.00	11.00			17.00
Twenty-third Pennsylvania				9.00	7.00			16.00
Rhode Island				6.00		1.00		7.00
South Carolina					6.00	1.00		7.00
South Dakota								
Tennessee								
First Texas				9.00	4.00			1,013.00
Second Texas		2,100.36		15.00				3,639.62
Utah								
Vermont								2.00
Virginia					2.00			
Washington					5.00			373.63
West Virginia		216.53		3.00		1.00		220.53
Wisconsin			8.00	422.90	2.00		88.00	520.90
Wyoming				3.00	1.00			4.00
Total	.62	8,830.66	152.00	1,969.29	297.45	22.25	303.90	24,272.07

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

Alaska								
California		\$730.00		\$6.00	\$27.00	\$2.00	\$2.00	\$2,453.19
Illinois		549.95		703.68	20.00	3.00		1,462.21
Maryland				60.00	13.05			632.83
Missouri				378.00	3.00			381.00
New Jersey		2,150.00		35.00	17.00			2,766.48
New York	\$0.02		\$96.00	64.00	34.00	3.25	183.55	1,246.05
Ohio		573.82		26.00	21.00			670.82
Pennsylvania		50.00	24.00	24.00	37.00	2.00		137.00
Texas		2,100.36		24.00	4.00			4,652.62
Washington					5.00			373.63
Puerto Rico								

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1950, by collection districts, States, and Territories—Con

Districts	Coconut and other vegetable oils processed—Continued							
	Palm oil, per pound, 3 cents	Palm kernel oil, per pound, 3 cents	Combination of sesame, palm, palm kernel, or sunflower oils, per pound, 3 cents	Coconut oil (other than in following listing), per pound, 3 cents	Combination containing coconut oil (if not in following listing), per pound, 3 cents	Coconut oil from the Philippines, per pound, 3 cents	Coconut oil from other United States possessions, per pound, 3 cents	Fatty acids or salts derived from palm or coconut, per pound, 3 cents	Total coconut and other vegetable oils processed
Alabama						\$371.76		\$371.76
Arizona								
Arkansas								
First California				\$336,536.10		292,427.82		628,963.92
Sixth California				7,488.38		876,737.91	\$1,768.43	885,994.72
Colorado								
Connecticut				3,593.46		1,592.52		5,185.98
Delaware				132,845.10		405,902.73		538,747.83
Florida								
Georgia						4,946.34		4,946.34
Hawaii				983.28				983.28
Idaho								
First Illinois	\$3,048.72	\$3,619.02		7,452.87	\$61.83	566,902.05		581,084.49
Eighth Illinois	7.05							7.05
Indiana						194.97		194.97
Iowa						38,870.40	750.00	39,620.40
Kansas								
Kentucky						868.59		868.59
Louisiana						203,482.20		203,482.20
Maine								
Maryland						309.15		309.15
Massachusetts	69.39	7,160.64		3,172.55		669,294.07	89.00	679,785.65
Michigan	77.82			199.14	47.13	2,936.58		3,260.67
Minnesota						36,212.02		36,212.02
Mississippi								
First Missouri				151,066.88				151,066.88
Sixth Missouri				1,987.67				1,987.67
Montana								
Nebraska		2,071.50				32,582.07		34,653.57
Nevada								
New Hampshire								
First New Jersey								
Fifth New Jersey	111,919.47	1,810.38		616,648.34		2,108,154.31		2,838,532.50
New Mexico								

First New York	44.93	7.69		2,645.85		8,995.66	10,985.48	22,679.61
Second New York	729.12	774.84		91.51		641,609.19		643,204.66
Third New York	3,824.13	22,871.79		2,406.93		476,564.66		505,667.51
Fourth New York							743.16	743.16
Twenty-first New York	8,109.18					807.24		8,916.42
Twenty-eighth New York		2,538.60				312,318.69		314,857.29
North Carolina						645.57		645.57
North Dakota								
First Ohio	2,938.05	41,956.98		90,638.42		6,292,746.21	111,703.44	6,479,983.10
Tenth Ohio								
Eleventh Ohio		19,854.00				183,238.20		203,092.20
Eighteenth Ohio	104,447.49			138,594.84		615,813.70		858,856.03
Oklahoma								
Oregon						45,298.71		45,298.71
First Pennsylvania	1,202.04		\$8.50	4,362.64	314.54	5,033.84		10,921.56
Twelfth Pennsylvania								
Twenty-third Pennsylvania	52.74			148.08		14,598.69		14,799.51
Rhode Island						1,314.22		1,314.22
South Carolina								
South Dakota								
Tennessee						102,184.20		102,184.20
First Texas						261.09		261.09
Second Texas				1,980.66				1,980.66
Utah								
Vermont								
Virginia								
Washington						1,684.77		1,684.77
West Virginia							\$5.00	5.00
Wisconsin	247.20					3,738.06		3,985.26
Wyoming								
Total	236,717.33	102,665.44	8.50	1,502,842.70	423.50	13,888,638.19	126,039.51	15,857,340.17

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

Alaska								
California				\$344,024.48		\$1,169,165.73	\$1,768.43	\$1,514,958.64
Illinois	\$3,055.77	\$3,619.02		7,452.87	\$61.83	566,902.05		581,091.54
Maryland						309.15		309.15
Missouri				153,054.55				153,054.55
New Jersey	111,919.47	1,810.38		616,648.34		2,108,154.31		2,838,532.50
New York	12,707.36	26,192.92		5,144.29		1,440,295.44	11,728.64	1,496,068.65
Ohio	107,385.54	61,810.98		229,233.26		7,031,798.11	111,703.44	7,541,931.33
Pennsylvania	1,254.78		\$8.50	4,510.72	314.54	19,632.53		25,721.07
Texas				1,980.66		261.09		2,241.75
Washington						1,684.77		1,684.77
Puerto Rico								

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1950, by collection districts, States, and Territories—Con.

Districts	Firearms transfer and occupational taxes						Other miscellaneous receipts (including old repealed taxes)	Grand total, all internal revenue taxes
	Machine guns, silencers, etc.			Certain short 2-barrel guns				
	Sales or transfers, \$200 each	Importers' or manufacturers' special tax, \$500	Dealers' special tax, \$200	Sale or transfer, \$1 each	Importers' or manufacturers' special tax, \$25	Dealers' special tax, \$1		
Alabama						\$3.00	\$326.42	\$233,208,454.90
Arizona				\$1.00		2.00		74,822,094.83
Arkansas								105,425,486.38
First California					\$66.06	25.00	25,588.97	1,447,804,476.65
Sixth California	\$367.00	\$500.00	\$2,233.35	5.00			13,550.33	1,346,908,918.91
Colorado				1.00				272,505,614.59
Connecticut		1,000.00					301.95	592,874,470.40
Delaware								356,901,157.62
Florida						2.00	20.36	359,357,115.89
Georgia						1.00	1,667.38	392,518,088.07
Hawaii								81,400,813.25
Idaho				1.00		.60		71,828,836.43
First Illinois				2.00			26,694.60	2,831,451,111.21
Eighth Illinois				15.33			994.69	565,441,547.31
Indiana				2.00			959.65	978,283,542.96
Iowa				6.00		3.75	37,332.48	345,223,492.49
Kansas				3.00		7.09		307,923,529.99
Kentucky							132.81	857,689,175.30
Louisiana							3,293.70	350,570,822.04
Maine								106,910,352.68
Maryland		375.00	350.00			1.00	1,070.67	1,130,796,682.40
Massachusetts		500.00		209.92		1.00	3,424.68	1,127,641,137.55
Michigan					25.00	18.74	31,307.76	2,747,570,685.81
Minnesota							.67	629,726,416.50
Mississippi	100.00			8.00				88,306,655.97
First Missouri							12.87	795,915,730.32
Sixth Missouri							5,736.05	306,169,405.59
Montana								74,864,365.34
Nebraska				5.00		6.09	276.98	261,366,873.27
Nevada								35,446,339.28
New Hampshire								68,755,337.58
First New Jersey							4,997.15	221,356,744.75
Fifth New Jersey							147.33	912,618,301.86
New Mexico				1.00		2.00		57,906,231.82

First New York							12.60	673,159,267.62
Second New York						2.17		2,401,351,509.05
Third New York			400.00			1.00	64,232.28	2,820,570,073.04
Fourteenth New York							283.01	606,131,449.26
Twenty-first New York						2.00		238,795,940.99
Twenty-eighth New York						2.00	708.13	475,458,295.98
North Carolina						23.00		1,131,446,603.68
North Dakota								52,054,181.09
First Ohio				1.00			7,196.95	602,806,804.40
Tenth Ohio							50.75	300,663,106.17
Eleventh Ohio		500.00		1.00				208,494,692.58
Eighteenth Ohio							585.23	1,323,616,303.50
Oklahoma						1.00	423.09	413,470,362.35
Oregon				3.00				262,968,480.36
First Pennsylvania							187,579.98	1,543,826,394.51
Twelfth Pennsylvania							4,083.29	284,603,688.41
Twenty-third Pennsylvania			200.00	4.00			6,827.06	1,135,951,534.77
Rhode Island							33.81	183,795,663.08
South Carolina				2.00		2.25		175,019,823.94
South Dakota				8.00		1.00	43.02	56,717,659.42
Tennessee				1.00				316,035,571.18
First Texas						10.17	1,808.58	704,543,608.96
Second Texas				1.00			2,038.81	586,078,775.26
Utah								84,012,613.78
Vermont							68.81	37,110,077.96
Virginia						2.56		744,061,228.61
Washington				6.00		3.09	74.24	462,153,326.27
West Virginia							227.45	203,917,245.25
Wisconsin	300.00			1.00			450.01	758,371,637.06
Wyoming							111.01	37,425,839.90
Total	767.00	2,875.00	3,183.35	288.25	91.06	124.18	436,749.86	38,957,131,768.37

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

Alaska								\$17,393,930.93
California	\$367.00	\$500.00	\$2,233.35	\$5.00	\$66.06	\$25.00	\$40,139.30	2,794,713,395.56
Illinois				17.33			27,689.29	3,396,892,658.52
Maryland		375.00	350.00			1.00	1,070.67	1,128,476,407.78
Missouri							6,562.91	1,102,085,135.91
New Jersey							5,144.48	1,133,975,046.61
New York			400.00			7.17	65,236.02	7,215,466,535.94
Ohio		500.00		2.00			7,832.93	2,435,580,006.65
Pennsylvania			200.00	4.00			198,490.33	2,964,381,617.69
Texas				1.00		10.17	3,847.39	1,290,622,384.22
Washington				6.00		3.09	74.24	444,759,395.34
Puerto Rico								2,320,274.62

TABLE 2.—Comparative internal revenue collections, fiscal years 1949 and 1950, 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		
		1949	1950	Percent of increase or decrease	1949	1950	Percent of increase or decrease	1949	1950	Percent of increase or decrease
Alabama	Birmingham	\$132,989,488.00	\$124,409,831.78	-6.5	\$80,272,493.29	\$64,947,140.41	-19.1	\$213,261,981.89	\$189,356,972.19	-11.2
Arizona	Phoenix	54,253,593.13	50,274,894.59	-7.3	15,331,589.31	12,637,037.94	-17.6	69,588,182.44	62,911,932.53	-9.6
Arkansas	Little Rock	66,458,900.18	59,358,501.99	-10.7	32,181,432.39	27,652,869.61	-14.1	98,640,332.57	87,011,371.60	-11.8
First California	San Francisco	748,284,838.95	697,655,446.46	-6.8	376,629,677.45	351,054,476.92	-6.8	1,124,914,516.40	1,048,709,923.38	-6.8
Sixth California	Los Angeles	865,576,539.47	807,207,932.06	-6.7	259,320,577.91	242,361,216.08	-6.5	1,124,897,137.38	1,049,569,148.14	-6.7
Colorado	Denver	140,077,527.47	133,776,437.38	-4.5	65,432,713.49	67,924,884.17	3.8	205,510,240.96	201,701,321.55	-1.9
Connecticut	Hartford	330,092,077.75	309,872,644.20	-6.1	161,416,120.33	146,073,992.14	-9.5	491,538,198.08	455,946,636.34	-7.2
Delaware	Wilmington	103,940,723.12	118,989,280.97	14.5	179,182,275.62	206,191,193.29	15.1	283,122,998.74	325,180,474.26	14.9
Florida	Jacksonville	194,788,025.56	204,465,101.48	5.0	70,940,056.97	64,994,444.13	-8.4	265,728,082.53	269,459,545.61	1.4
Georgia	Atlanta	180,645,881.06	177,052,913.94	-2.0	114,685,693.80	101,668,796.28	-11.4	295,331,574.86	278,721,710.22	-5.6
Hawaii	Honolulu	57,485,081.65	49,952,970.54	-13.1	18,223,915.56	18,215,773.62	-0.1	77,308,997.21	68,168,744.16	-11.8
Idaho	Boise	47,072,423.78	44,040,559.63	-6.4	19,273,690.54	17,619,241.70	-8.6	66,346,114.32	61,659,801.33	-7.1
First Illinois	Chicago	1,339,713,081.16	1,265,795,237.77	-5.5	1,005,254,733.25	945,023,081.78	-6.0	2,344,967,814.41	2,210,818,319.55	-5.7
Eighth Illinois	Springfield	223,714,225.31	210,513,570.49	-5.9	104,197,183.75	94,292,546.93	-9.5	327,911,409.06	304,806,117.42	-7.0
Indiana	Indianapolis	339,715,989.17	328,598,068.79	-3.3	208,979,026.64	195,234,143.70	-6.6	548,695,015.81	523,832,212.49	-4.5
Iowa	Des Moines	230,573,024.08	213,588,484.86	-7.4	81,721,512.73	78,335,127.48	-4.1	312,294,536.81	291,923,612.34	-6.5
Kansas	Wichita	190,206,072.08	164,716,626.19	-13.4	80,988,027.96	75,988,157.97	-6.2	271,194,100.04	240,704,784.16	-11.2
Kentucky	Louisville	148,496,075.21	143,128,119.84	-3.6	105,979,396.45	94,067,656.57	-11.2	254,475,471.66	237,195,776.41	-6.8
Louisiana	New Orleans	168,899,530.77	168,359,543.63	-0.3	104,624,000.11	96,149,436.94	-8.1	273,523,530.88	264,508,980.57	-3.3
Maine	Augusta	56,794,724.51	53,739,278.22	-5.4	41,196,637.22	33,583,657.91	-18.5	97,991,361.73	87,322,936.13	-10.9
Maryland	Baltimore	600,469,337.61	627,632,661.48	4.5	168,632,042.98	160,172,833.18	-5.1	767,101,380.59	787,805,494.66	2.7
Massachusetts	Boston	634,842,959.33	612,457,101.61	-3.5	349,051,926.96	277,133,031.79	-20.6	883,894,886.29	889,590,133.40	-0.6
Michigan	Detroit	919,605,355.73	899,609,414.19	-2.2	380,474,691.33	370,871,699.77	-2.6	1,750,080,047.06	1,870,481,013.96	6.9
Minnesota	St. Paul	317,795,324.52	298,204,624.26	-6.2	196,810,331.90	175,904,629.11	-10.6	514,605,706.42	474,109,253.37	-7.9
Mississippi	Jackson	58,916,212.80	52,074,596.68	-11.6	25,788,540.69	18,797,133.07	-27.1	84,704,753.49	70,871,736.55	-16.3
First Missouri	St. Louis	290,669,932.98	340,742,055.70	17.2	259,569,807.09	223,349,607.73	-14.0	550,239,740.07	564,091,663.43	2.5
Sixth Missouri	Kansas City	153,178,554.43	150,300,425.77	-1.9	83,047,125.22	92,897,887.80	12.7	259,643,679.65	243,198,313.57	-6.3
Montana	Helena	52,069,027.03	47,911,649.08	-8.0	16,389,547.80	16,061,011.67	-2.0	68,458,574.83	63,975,660.75	-6.5
Nebraska	Omaha	146,144,690.04	131,069,439.07	-10.3	49,590,735.78	46,806,581.36	-5.4	195,735,425.82	177,966,020.43	-9.1
Nevada	Reno	26,176,990.60	24,039,853.26	-8.2	5,893,582.94	5,371,025.08	-9.9	32,070,573.54	29,410,878.34	-8.3
New Hampshire	Portsmouth	40,835,634.10	39,229,614.66	-3.9	17,558,118.91	15,771,654.96	-10.2	58,393,753.01	55,001,269.62	-5.8
First New Jersey	Camden	119,403,051.03	120,611,685.93	1.0	50,604,597.83	54,545,808.87	7.8	170,007,648.86	175,157,894.80	3.0
Fifth New Jersey	Newark	456,341,266.52	449,942,049.31	-1.4	243,839,078.09	218,860,311.24	-10.2	700,180,344.61	668,802,360.55	-4.5
New Mexico	Albuquerque	39,960,106.41	41,464,129.76	3.8	7,481,793.16	7,544,827.27	0.8	47,441,899.57	49,008,957.03	3.3
First New York	Brooklyn	389,741,314.57	387,121,868.99	-0.7	134,725,213.46	130,182,355.04	-3.4	524,466,528.03	517,304,224.03	-1.4
Second New York	Customhouse, New York	925,090,452.95	864,205,460.55	-6.6	1,041,391,755.91	1,057,819,336.07	1.6	1,966,488,208.86	1,922,024,796.62	-2.3
Third New York	110 East 45th St., New York	1,240,141,893.77	1,193,460,089.29	-3.8	1,012,395,467.39	964,026,383.04	-4.8	2,252,537,361.16	2,157,495,472.33	-4.2
Fourteenth New York	Albany	314,418,162.70	308,302,006.51	-1.9	160,364,231.23	162,224,985.88	1.2	474,782,393.93	470,526,992.39	-0.9
Twenty-first New York	Syracuse	120,201,286.08	115,026,096.03	-4.3	74,110,690.61	62,877,903.91	-15.2	194,311,976.69	177,903,999.94	-8.4
Twenty-eighth New York	Buffalo	241,227,006.03	226,723,883.28	-6.0	158,530,702.36	136,577,763.68	-13.8	399,757,708.39	363,301,646.96	-9.1
North Carolina	Greensboro	191,717,809.20	190,621,433.67	-0.6	105,381,755.72	106,166,906.67	0.8	387,099,564.92	398,788,340.34	2.9
North Dakota	Fargo	47,590,982.35	38,597,521.40	-18.8	8,260,650.39	7,892,394.44	-4.3	55,811,632.74	46,489,918.84	-16.7
First Ohio	Cincinnati	259,777,088.57	246,505,707.99	-5.0	219,363,898.75	171,174,377.06	-22.0	479,140,987.32	411,680,085.05	-14.1
Tenth Ohio	Toledo	140,050,209.40	133,037,945.56	-5.0	118,006,687.60	108,451,331.03	-8.1	258,056,897.00	241,489,276.59	-6.4
Eleventh Ohio	Columbus	120,777,816.81	115,671,761.81	-4.2	65,267,899.99	59,926,512.83	-8.2	186,045,716.80	175,598,274.64	-5.6
Eighteenth Ohio	Cleveland	551,837,163.54	532,684,893.89	-3.5	509,019,298.00	438,109,947.23	-13.9	1,060,856,461.51	970,794,841.12	-8.5
Oklahoma	Oklahoma City	178,577,959.22	166,641,819.27	-6.7	140,581,954.53	138,572,189.04	-1.4	319,159,913.75	305,214,008.31	-4.4
Oregon	Portland	181,021,449.12	159,652,799.57	-11.8	76,258,538.26	61,760,617.75	-19.0	257,279,987.38	221,413,417.32	-13.9
First Pennsylvania	Philadelphia	772,821,041.80	672,152,560.81	-13.0	367,865,745.21	379,616,339.66	3.2	1,140,686,787.01	1,051,768,956.47	-7.8
Twelfth Pennsylvania	Scranton	136,582,283.86	125,293,350.38	-8.3	110,028,853.43	104,047,887.40	-7.9	249,585,137.29	229,341,237.78	-8.1
Twenty-third Pennsylvania	Pittsburgh	545,595,937.58	453,171,704.34	-16.9	393,498,674.06	357,940,502.04	-8.3	936,094,611.64	811,112,206.38	-13.4
Rhode Island	Providence	102,476,113.41	95,004,473.85	-7.3	79,805,817.65	57,983,605.66	-27.3	182,281,931.06	152,988,079.51	-16.1
South Carolina	Columbia	77,791,013.68	75,823,752.18	-2.5	101,408,458.28	73,664,127.59	-27.4	179,199,471.96	149,487,879.77	-16.6
South Dakota	Aberdeen	46,435,792.25	38,912,899.56	-16.2	9,367,066.58	8,933,362.28	-4.6	55,802,858.83	47,846,261.84	-14.3
Tennessee	Nashville	169,096,032.44	167,174,166.41	-1.1	102,100,205.60	87,097,001.26	-14.7	271,196,238.04	254,271,167.67	-6.2
First Texas	Austin	393,579,089.77	360,066,760.44	-8.5	239,231,220.53	212,880,235.96	-11.0	632,810,310.30	572,946,996.40	-9.5
Second Texas	Dallas	361,506,529.65	335,482,645.45	-7.2	143,418,113.72	128,090,908.39	-10.7	504,924,643.37	463,573,553.84	-8.2
Utah	Salt Lake City	46,029,612.31	44,030,831.89	-4.3	24,648,167.75	22,020,034.06	-10.7	70,677,780.06	66,050,865.95	-6.5
Vermont	Burlington	22,200,609.50	21,301,704.28	-4.0	9,877,061.89	7,412,295.31	-25.0	32,077,671.39	28,713,999.59	-10.5
Virginia	Richmond	208,035,040.32	203,379,685.17	-2.2	143,710,524.66	126,398,032.14	-12.0	351,745,564.98	329,777,617.31	-6.3
Washington	Tacoma	300,781,553.94	279,575,567.86	-7.1	126,947,301.42	102,939,280.01	-18.9	427,728,855.36	382,514,847.87	-10.6
West Virginia	Parkersburg	118,326,946.03	101,497,049.87	-14.2	85,184,179.71	66,510,231.89	-21.9	203,511,125.74	168,007,281.76	-17.4
Wisconsin	Milwaukee	345,539,268.10	322,422,195.00	-6.7	242,836,035.92	228,960,787.63	-5.7	588,375,304.02	551,382,982.03	-6.3
Wyoming	Cheyenne	26,692,172.74	24,971,666.96	-6.4	6,505,338.11	5,897,592.68	-9.3	33,197,510.85	30,869,259.54	-7.0
Total		18,051,821,917.23	17,153,307,947.83	-5.0	11,553,669,234.17	10,854,351,108.80	-6.1	29,605,491,151.40	28,007,659,056.63	-5.4

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

Alaska	\$14,206,488.40	\$13,398,341.59	-5.7	\$1,473,655.05	\$1,449,508.39	-1.6	\$15,680,143.45	\$14,847,849.98	-5.3
California	1,613,861,398.42	1,504,863,378.52	-6.8	635,950,255.36	593,415,693.00	-6.7	2,249,811,653.78	2,098,279,071.52	-6.7
Illinois	1,563,427,306.47	1,476,308,808.26	-5.6	1,109,451,917.00	1,039,315,628.71	-6.3	2,672,879,223.47	2,515,624,436.97	-5.9
Maryland	600,437,362.59	627,609,327.44	4.5	166,632,042.98	160,172,833.18	-3.9	767,069,405.57	787,162,610.62	2.7
Missouri	443,848,487.41	491,042,481.47	10.6	366,034,932.31	316,247,495.53	-13.6	809,883,419.72	807,289,977.00	-0.3
New Jersey	575,744,317.55	570,553,735.24	-0.9	294,443,675.92	273,406,120.11	-7.1	870,187,993.47	8	

TABLE 2.—Comparative internal revenue collections, fiscal years 1949 and 1950, by collection districts, States, and Territories—Continued

Collection districts	Employment taxes (including carriers' taxes)			Miscellaneous internal revenue ¹			Total internal revenue collections		
	1949	1950	Percent of increase or decrease	1949	1950	Percent of increase or decrease	1949	1950	Percent of increase or decrease
Alabama	\$2,965,903.36	\$23,303,883.84	1.5	\$23,263,537.39	\$20,547,598.87	-11.7	\$259,491,422.04	\$233,208,454.90	-10.1
Arizona	4,595,466.50	4,972,506.20	8.2	7,944,583.01	6,937,656.10	-12.7	82,128,231.95	74,822,094.83	-8.9
Arkansas	6,916,716.81	7,694,757.22	11.1	10,316,149.25	10,729,357.56	4.0	115,873,198.63	105,425,486.38	-9.0
First California	92,384,370.46	98,282,911.71	6.4	328,279,457.05	300,811,641.56	-8.4	1,545,578,343.91	1,447,804,476.65	-6.3
Sixth California	17,035,663.62	18,635,833.31	10.2	208,647,875.07	212,703,887.46	1.9	1,410,331,201.80	1,346,908,918.91	-4.5
Colorado	44,009,551.79	46,314,432.21	5.2	54,436,649.83	52,238,670.89	-4.0	276,982,454.41	272,505,614.59	-1.6
Connecticut	10,495,369.25	11,580,511.60	10.3	107,030,363.37	90,613,401.85	-15.3	642,578,113.24	592,874,470.40	-7.7
Delaware	20,880,700.29	23,680,792.23	12.9	12,550,067.33	20,140,171.76	60.5	306,168,435.32	356,901,157.62	16.6
Florida	27,545,978.07	30,564,487.62	11.0	55,949,461.35	66,346,778.05	18.6	342,558,244.17	359,387,115.89	4.9
Georgia	4,456,933.58	4,632,601.97	3.9	80,654,603.35	83,231,890.23	3.2	403,532,156.28	392,518,088.07	-2.7
Hawaii	4,622,956.73	5,043,050.30	9.1	9,437,280.53	8,599,467.12	-8.9	91,203,211.32	81,400,813.25	-10.7
First Illinois	231,707,943.60	245,485,717.01	5.9	5,436,845.19	5,125,984.80	-5.9	76,405,915.24	71,828,836.43	-6.0
Eighth Illinois	19,503,131.98	21,855,408.46	12.1	411,982,026.32	375,147,074.65	-8.9	2,988,657,784.33	2,831,451,111.21	-5.3
Indiana	38,141,573.50	42,213,478.19	10.7	233,769,897.77	238,780,021.43	2.1	581,184,438.81	565,441,547.31	-2.7
Iowa	18,422,860.70	21,114,536.08	14.6	363,711,433.62	407,237,852.28	12.0	960,548,022.93	973,283,542.96	2.4
Kansas	30,072,354.84	31,595,432.98	5.1	77,230,107.28	32,185,344.07	-58.3	407,947,504.79	345,223,492.49	-15.4
Kentucky	27,607,027.44	28,076,832.69	1.7	100,601,500.75	35,623,312.85	-64.6	401,867,955.63	307,923,529.99	-23.4
Louisiana	18,317,178.50	20,399,520.09	11.4	530,207,393.36	592,416,566.20	11.7	812,289,892.46	857,689,175.30	5.6
Maine	9,808,111.93	10,176,259.25	3.8	65,622,784.78	65,662,321.38	.2	357,363,494.16	350,570,822.04	-1.9
Maryland	74,996,918.10	77,055,451.31	2.7	7,743,747.25	9,411,157.30	-3.4	117,543,220.91	106,910,352.63	-9.0
Massachusetts	79,732,727.40	85,110,000.89	6.7	228,288,806.96	265,935,736.43	16.5	1,070,387,105.65	1,130,796,682.40	5.6
Michigan	125,952,005.09	140,015,503.82	11.2	168,375,140.38	152,941,003.26	-9.2	1,232,002,754.07	1,127,641,137.55	-8.5
Minnesota	59,219,761.12	64,394,744.41	8.7	688,480,116.67	737,074,168.03	7.1	2,564,512,168.82	2,747,570,685.81	7.1
Mississippi	6,931,694.92	7,582,487.04	9.4	95,190,033.38	91,222,418.72	-4.2	669,015,500.92	629,726,416.50	-5.9
First Missouri	62,621,031.27	66,566,795.14	6.3	9,085,840.24	9,852,432.38	8.3	100,732,258.65	88,306,655.97	-12.3
Sixth Missouri	19,766,035.88	22,150,986.43	12.1	162,002,865.00	165,257,271.75	2.0	774,863,636.34	795,915,730.32	2.7
Montana	3,605,447.72	4,058,896.68	13.4	40,930,761.99	40,820,105.59	-3.0	320,340,477.52	306,169,405.59	-4.4
Nebraska	28,618,592.03	30,801,588.20	7.6	6,849,750.37	6,798,807.91	-7.7	78,913,772.92	74,864,365.34	-5.1
Nevada	1,611,629.51	1,861,822.18	15.5	51,894,598.98	52,599,264.64	1.4	276,248,616.83	261,366,873.27	-5.4
New Hampshire	5,431,998.16	5,833,431.14	7.9	4,441,134.89	4,173,638.76	-6.0	38,123,337.94	35,440,339.28	-7.0
First New Jersey	12,403,171.48	13,808,888.51	11.3	7,684,528.82	7,890,636.82	2.7	71,610,279.99	68,755,337.58	-3.9
Fifth New Jersey	55,300,766.31	60,657,020.74	9.7	29,019,262.45	32,390,381.44	11.6	211,430,082.79	221,356,744.75	4.7
New Mexico	3,034,427.35	3,664,444.36	20.8	184,148,904.60	183,158,920.57	-5.5	939,630,015.52	912,618,301.86	-2.9
Total	2,476,112,761.56	2,644,574,820.11	6.8	8,381,521,105.65	8,304,897,891.63	-9.1	40,463,125,018.61	38,957,131,768.37	-3.7

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

Alaska	\$827,666.10	\$950,894.19	14.9	\$1,718,392.13	\$1,595,186.76	-7.2	\$18,226,201.68	\$17,393,930.93	-4.6
California	169,170,559.81	182,918,795.02	8.1	536,927,332.12	513,515,529.02	-4.4	2,955,909,545.71	2,794,713,395.56	-5.5
Illinois	251,211,075.58	267,341,125.47	6.4	645,751,924.09	613,927,096.08	-4.9	3,569,842,223.14	3,396,892,658.52	-4.8
Maryland	74,994,782.40	77,051,485.82	2.7	226,063,138.73	263,642,761.34	16.6	1,068,127,326.70	1,128,476,407.78	5.6
Missouri	82,387,067.15	88,717,781.57	7.7	202,933,626.99	206,077,377.34	1.5	1,095,204,113.86	1,102,085,135.91	.6
New Jersey	67,703,937.79	74,465,889.25	10.0	213,168,167.05	215,549,302.01	1.1	1,151,060,098.31	1,133,975,046.61	-1.5
New York	448,137,068.64	483,098,181.43	7.8	1,166,739,317.02	1,123,811,222.24	-3.7	7,427,220,562.72	7,215,466,535.94	-2.9
Ohio	163,883,522.95	170,056,605.95	3.8	478,308,625.12	465,961,823.30	-2.6	2,626,292,210.73	2,435,580,906.65	-7.3
Pennsylvania	252,009,778.60	255,572,819.94	1.4	635,055,734.39	616,586,397.12	-2.9	3,213,432,048.93	2,964,381,617.69	-7.8
Texas	81,208,982.17	89,490,161.46	10.2	162,221,629.65	164,611,165.56	1.5	1,381,165,565.49	1,290,622,384.22	-6.6
Washington	26,354,873.05	28,777,474.40	9.2	50,400,309.95	48,314,923.05	-4.1	488,803,894.91	444,759,395.34	-9.0
Puerto Rico	2,135.70	3,965.49	85.7	2,225,668.23	2,292,975.09	3.0	2,259,778.95	2,320,274.62	2.7

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, 1950, by States and Territories 2

States and Territories	Population as of Apr. 1, 1950 (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	3,052,395	2.05	\$189,356,972.19	0.68	\$23,303,883.84	0.88	\$20,547,698.87	0.25	\$233,208,454.90	0.60
Alaska			14,847,849.98	.05	950,894.19	.05	1,595,186.76	.02	17,393,930.93	.04
Arizona	742,364	.50	62,911,932.63	.22	4,972,506.20	.19	6,937,656.10	.08	74,822,094.83	.19
Arkansas	1,900,246	1.27	87,011,371.60	.31	7,684,757.22	.29	10,729,357.56	.13	105,425,486.38	.27
California	10,472,348	6.99	2,098,279,071.52	7.49	182,918,795.02	6.92	513,515,529.02	6.18	2,794,713,395.56	7.17
Colorado	1,315,206	.88	201,701,321.55	.72	18,565,622.15	.70	52,238,670.89	.63	272,505,614.59	.70
Connecticut	1,994,818	1.33	455,946,636.34	1.63	46,314,432.21	1.75	90,613,401.85	1.09	592,874,470.40	1.52
Delaware	316,709	.21	325,180,474.26	1.16	11,580,511.60	.44	20,140,171.76	.25	356,901,157.62	.92
Florida	2,734,086	1.82	269,459,545.61	.96	23,580,792.23	.89	66,346,778.05	.80	359,387,115.89	.92
Georgia	3,418,120	2.28	278,721,710.22	1.00	30,564,487.62	1.16	83,231,890.23	1.00	392,518,088.07	1.01
Hawaii			68,168,744.16	.24	4,632,601.97	.18	8,599,467.12	.10	81,400,813.25	.21
Idaho	585,092	.39	61,659,801.33	.22	5,043,050.30	.19	5,125,984.80	.06	71,828,836.43	.18
Illinois	8,696,490	5.80	2,515,624,436.97	8.98	267,341,125.47	10.11	613,927,096.08	7.39	3,396,892,658.52	8.72
Indiana	3,917,904	2.61	523,832,212.49	1.87	42,213,478.19	1.60	407,237,852.28	4.90	973,283,542.96	2.50
Iowa	2,609,748	1.74	291,923,612.34	1.04	21,114,536.08	.80	32,185,344.07	.39	345,223,492.49	.89
Kansas	1,898,519	1.27	240,704,784.16	.86	31,595,432.98	1.19	35,623,312.85	.43	307,923,529.99	.79
Kentucky	2,931,588	1.96	237,195,776.41	.85	28,076,832.69	1.06	592,416,566.20	7.13	857,689,175.30	2.20
Louisiana	2,669,043	1.78	264,508,980.57	.94	20,399,520.09	.77	65,662,321.38	.79	350,570,822.04	.90
Maine	907,205	.61	87,322,936.13	.31	10,176,259.25	.38	9,411,157.30	.11	106,910,352.68	.27
Maryland	3,114,891	2.08	787,782,160.62	2.81	77,051,485.82	2.91	263,642,761.34	3.17	1,128,476,407.78	2.90
Massachusetts	4,711,753	3.14	889,590,133.40	3.18	85,110,000.89	3.22	152,941,003.26	1.84	1,127,641,137.55	2.89
Michigan	6,334,172	4.23	1,870,481,013.96	6.68	140,015,503.82	5.29	737,074,168.03	8.88	2,747,570,685.81	7.05
Minnesota	2,967,210	1.98	474,109,253.37	1.69	64,394,744.41	2.43	91,222,418.72	1.10	629,726,416.50	1.62
Mississippi	2,171,806	1.45	70,871,736.55	.25	7,582,487.04	.29	9,852,432.38	.12	88,306,655.97	.23
Missouri	3,924,220	2.62	807,289,077.00	2.88	88,717,781.57	3.35	206,077,377.34	2.48	1,102,085,135.91	2.83
Montana	587,337	.39	63,975,660.75	.23	4,089,896.68	.15	6,798,807.91	.08	74,864,365.34	.19
Nebraska	1,317,566	.88	177,966,020.43	.64	30,801,588.20	1.16	52,599,264.64	.63	261,366,873.27	.67
Nevada	158,378	.11	29,410,878.34	.11	1,861,822.18	.07	4,173,638.76	.05	35,446,339.28	.09
New Hampshire	529,881	.35	55,001,269.62	.20	5,863,431.14	.22	7,890,636.82	.10	68,755,437.58	.18
New Jersey	4,821,880	3.22	843,959,855.35	3.01	74,465,889.25	2.82	215,549,302.01	2.60	1,133,975,046.61	2.91
New Mexico	677,099	.45	49,008,957.03	.17	3,664,444.36	.14	5,232,830.43	.06	57,906,231.82	.15
Total	149,829,127	100.00	28,007,659,056.63	100.00	2,644,574,820.11	100.00	8,304,897,891.63	100.00	38,957,131,768.37	100.00

1 The figures concerning internal revenue receipts as given in this report differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal revenue officers throughout the country, including deposits by postmasters of amounts received from sale of documentary stamps and motor-vehicle-use stamps and deposits of internal revenue collected on liquors through customs officers, while the latter represent the deposits of those collections in the Treasury or depositories during the fiscal year concerned, the differences being due to the fact that some of the collections 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 \$7,123.89.

Includes collections for credit to trust funds as follows:

Tax on Puerto Rico manufactured products (Act of Mar. 2, 1917)	\$6,177.86
Tax on Guam coconut oil (sec. 561, Revenue Act of 1941)	
Tax on American Samoa coconut oil (sec. 561, Revenue Act of 1941)	

Total internal revenue collections reported for credit to trust funds..... 6,177.86

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1950, by sources

Sources of revenue	1949					
	July	August	September	October	November	December
Income and profits taxes:						
Individual:						
Withheld by employers.....	\$828,293,412.28	\$1,556,490,745.18	\$26,300,184.64	\$951,691,686.52	\$1,402,932,190.58	\$35,950,745.34
Other.....	167,087,101.63	99,137,762.10	991,021,545.72	122,226,947.24	89,682,944.52	292,077,393.11
Total individual income taxes.....	995,380,513.91	1,655,628,507.28	1,017,321,730.36	1,073,918,633.76	1,492,615,135.10	328,058,138.45
Corporation:						
Income taxes.....	485,359,167.55	269,611,577.43	2,255,587,992.76	348,211,665.07	226,476,319.06	2,256,156,402.53
Excess profits taxes:						
Declared value (repealed).....	493,588.21	517,924.59	3,714,418.40	1,889,348.96	-2,631,663.78	316,093.28
Revenue Act of 1940 (repealed).....	7,660,841.65	6,555,733.12	7,332,141.77	5,946,814.27	8,666,259.69	6,966,331.44
Army and Navy contracts.....		1,019.23	299.76	36,402.17		166,515.55
Total corporation income and profits taxes.....	493,513,597.41	276,686,254.37	2,266,634,852.69	356,084,230.47	232,510,914.07	2,263,605,342.83
Total income and profits taxes.....	1,488,894,111.32	1,932,314,761.65	3,283,956,583.05	1,430,002,864.23	1,725,126,050.07	2,591,663,481.28
Employment taxes:						
Other than carriers (Federal Insurance Contributions Act).....	123,975,332.04	321,559,913.71	5,122,479.78	125,749,071.46	273,646,370.93	5,145,981.94
Employers of 8 or more (Federal Unemployment Tax Act).....	2,884,670.11	12,459,552.43	952,300.39	3,537,339.78	12,506,043.65	1,146,937.91
Carriers' taxes (Railroad Retirement Tax Act).....	1,322,429.14	61,064,221.04	83,824,352.92	1,818,608.07	50,088,230.10	86,791,855.10
Total employment taxes.....	128,185,431.29	395,083,687.18	89,899,133.09	131,105,019.31	336,240,634.68	93,084,774.95
Miscellaneous internal revenue:						
Capital stock tax (repealed).....	204,339.03	13,976.06	951.66	5,343.53	8,182.60	3,047.30
Estate tax.....	47,247,092.36	59,672,857.99	71,905,382.21	52,622,087.13	55,785,712.51	57,839,656.80
Gift tax.....	1,123,940.22	1,159,587.93	1,069,037.22	577,362.01	563,647.74	1,047,929.90
Alcohol taxes:						
Distilled spirits (imported, excise).....	8,017,709.23	9,862,382.36	11,128,837.72	13,888,076.56	14,297,306.06	13,808,581.95
Distilled spirits (domestic, excise).....	94,538,222.36	104,051,303.45	118,312,509.44	138,602,695.36	148,262,376.07	97,233,081.04
Distilled spirits rectification tax.....	2,121,440.18	2,482,014.28	2,802,749.06	3,614,062.08	3,818,459.73	2,119,660.91
Wines, cordials, etc. (imported, excise).....	92,485.02	111,530.45	184,933.20	254,044.66	129,669.82	609,556.77
Wines, cordials, etc. (domestic, excise).....	4,082,950.92	4,754,275.64	5,999,125.94	7,065,213.68	7,141,561.06	6,778,852.28
Rectifiers; liquor dealers; manufacturers of stills (special taxes).....	3,807,723.17	1,618,741.92	286,175.40	204,771.75	168,214.53	141,290.39
Stamps for distilled spirits intended for export.....	226.60	1,258.06	496.66	597.84	1,824.80	1,104.66
Case stamps for distilled spirits bottled in bond.....	77,956.56	28,175.02	48,123.26	80,790.42	79,995.38	67,746.73
Container stamps.....	833,966.29	979,873.01	1,188,571.22	1,239,845.23	1,248,799.76	825,884.41
Floor taxes.....	181.33	282.00	214.54	220.00	271.58	344.89
Fermented malt liquors.....	70,428,271.34	71,437,926.16	59,402,793.82	51,257,101.82	48,545,261.82	47,897,540.86
Brewers; dealers in malt liquors (special taxes).....	1,809,949.87	945,907.81	147,301.40	107,449.20	87,363.51	73,523.03
Total alcohol taxes.....	185,810,582.78	196,273,670.16	199,501,831.66	216,314,868.60	223,781,104.12	169,557,168.22
Tobacco taxes:						
Cigars (large).....	3,257,016.16	3,861,731.70	4,186,948.03	4,121,012.50	3,972,944.48	2,914,588.14
Cigars (small).....	3,847.78	6,232.50	6,217.50	6,855.00	6,922.42	3,012.25
Cigarettes (large).....	109.20	835.80	91.70	500.75	898.80	349.02
Cigarettes (small).....	90,488,035.11	124,073,198.57	111,053,852.73	103,270,330.95	103,639,213.99	86,290,865.02
Snuff.....	402,760.35	719,115.49	660,169.11	657,954.26	634,153.35	682,575.33
Tobacco (chewing and smoking).....	2,589,840.89	3,397,353.59	3,421,235.54	3,297,480.97	2,844,189.48	2,297,875.20
Cigarette papers and tubes.....	47,554.11	89,860.30	88,611.82	95,594.70	115,587.08	80,889.78
Leaf dealer penalties, etc.....	5,029.19		-5,029.19	28.17		91.06
Cigarette and cigar floor taxes.....		281.14	14.02	70.05	21.81	
Total tobacco taxes.....	96,794,192.79	132,148,609.09	119,417,111.26	111,449,827.35	111,263,931.41	92,278,945.80
Stamp taxes:						
Bonds, issues of capital stock, deeds of conveyance, etc.....	4,226,346.80	3,657,707.20	3,371,139.51	3,569,622.01	3,847,394.55	4,047,713.45
Transfers of capital stock and similar interest sales.....	1,460,751.46	1,583,819.19	1,482,598.59	1,495,815.56	1,646,737.50	1,759,656.66
Playing cards.....	318,336.72	618,533.62	859,822.47	994,930.29	1,024,319.68	898,207.60
Silver bullion sales or transfers.....	25,227.48	6,661.17	4,941.77	4,824.13	7,651.44	6,117.48
Total stamp taxes.....	6,030,662.46	5,866,721.18	5,718,502.34	6,065,191.99	6,526,103.17	6,711,695.19
Manufacturers' excise taxes:						
Lubricating oils.....	4,663,405.10	10,268,253.86	5,361,638.59	7,163,259.64	6,262,734.24	4,809,913.06
Gasoline.....	37,630,220.09	49,116,140.10	46,081,713.66	49,320,823.79	43,363,240.02	46,588,601.21
Tires and tubes.....	14,794,593.90	11,131,326.68	13,966,433.67	14,233,798.89	17,385,665.44	7,909,306.71
Automobile trucks and busses.....	6,362,245.74	11,789,403.48	12,763,811.42	16,671,868.65	5,866,508.09	6,618,325.31
Other automobiles and motorcycles.....	34,713,323.70	41,394,107.40	39,688,870.38	44,705,692.69	46,811,436.25	42,734,820.68
Parts and accessories for automobiles.....	7,853,877.00	8,608,612.50	6,857,988.32	8,354,217.30	7,670,721.23	7,687,086.94
Electrical energy.....	5,284,156.06	7,991,002.04	6,410,072.84	6,784,296.82	7,037,186.90	8,293,674.47
Electric, gas, and oil appliances.....	5,894,854.73	4,487,106.27	4,868,285.66	7,606,685.95	5,658,406.13	2,747,426.99
Electric light bulbs and tubes.....	1,750,170.93	296,045.57	1,725,707.61	667,979.80	2,057,530.95	4,499,451.20
Radio sets, phonographs, components, etc.....	3,803,670.58	1,896,531.98	1,952,065.60	2,899,706.18	3,139,966.11	440,223.07
Phonograph records.....	373,743.30	295,588.96	340,834.11	432,204.52	617,036.76	660,513.65
Musical instruments.....	777,410.95	510,921.70	386,477.92	768,969.81	1,069,867.91	3,012,344.14
Mechanical refrigerators, air-conditioners, etc.....	5,434,477.48	5,414,686.20	4,344,743.82	4,795,466.92	4,499,853.81	554,348.66
Matches.....	1,161,554.25	945,734.83	649,638.10	608,215.65	886,847.82	3,159,187.92
Business and store machines.....	2,390,835.87	2,441,955.13	1,981,435.90	2,274,602.17	2,164,505.34	2,930,060.27
Luggage—manufacturers' excise (suspended Apr. 1, 1944).....	3,262,935.68	3,511,687.58	3,783,131.14	3,845,458.89	4,283,801.41	991,734.47
Photographic apparatus.....	1,805,571.73	1,734,869.76	1,263,257.15	839,551.37	718,735.74	828,354.03
Sporting goods.....	599,468.33	454,558.15	662,108.52	1,632,997.67	1,263,951.27	34,672.04
Firearms, shells, and cartridges.....	45,905.27	27,804.66	68,526.95	47,267.89	20,640.42	
Pistols and revolvers.....						
Total manufacturers' excise taxes.....	138,602,420.69	162,316,336.75	153,146,741.36	173,656,154.80	160,679,438.84	151,802,882.22
Retailers' excise taxes:						
Furs.....	1,613,020.66	1,170,812.81	2,094,539.84	3,684,894.93	4,469,340.43	6,737,988.88
Jewelry.....	14,115,736.65	14,660,630.50	12,034,009.20	13,035,456.81	12,656,102.06	15,934,698.34
Luggage.....	5,742,585.35	6,183,202.46	4,836,614.91	5,717,212.45	6,259,551.64	8,186,649.84
Toilet preparations.....	6,776,881.81	7,807,221.73	6,859,445.50	6,700,408.63	7,738,778.85	7,312,007.02
Total retailers' excise taxes.....	28,248,224.47	29,821,867.50	25,824,609.54	29,197,972.82	31,123,773.88	36,221,344.08

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1950, by sources—Continued

Sources of revenue	1949					
	July	August	September	October	November	December
Miscellaneous internal revenue—Continued						
Miscellaneous taxes:						
Sugar	\$4,137,672.31	\$9,268,241.21	\$6,938,444.82	\$7,741,730.90	\$6,683,891.58	\$5,054,189.73
Telephone, telegraph, radio, cable, leased wires, etc.	16,934,692.34	39,920,744.99	21,533,309.91	25,292,381.58	22,827,472.17	29,167,308.41
Local telephone service	13,918,748.34	29,643,730.38	16,374,859.78	20,462,803.11	14,602,989.97	23,664,330.96
Transportation of oil by pipeline	1,179,065.84	1,811,875.04	1,815,089.51	1,286,669.17	1,773,748.87	1,536,330.52
Transportation of persons, seats, berths	21,801,274.83	22,822,601.78	22,299,441.00	22,846,742.16	19,029,569.71	17,385,007.31
Transportation of property	26,009,963.93	28,128,355.36	25,653,470.03	28,129,208.06	25,746,917.05	29,743,693.57
Leases of safe deposit boxes	712,433.93	844,934.20	515,517.09	712,212.41	812,828.33	534,892.64
Admissions to theaters, concerts, etc.	28,787,158.24	34,432,045.88	35,401,340.22	35,225,377.36	34,537,889.37	33,561,347.46
Admissions to cabarets, roof gardens, etc.	3,321,734.44	3,657,380.89	3,682,683.97	3,565,083.44	3,668,366.10	3,569,086.65
Club dues and initiation fees	2,197,445.73	2,840,823.43	2,007,749.02	1,594,695.38	2,232,712.75	2,169,682.04
Bowling alleys, pool tables, etc.	1,268,758.82	894,649.51	315,560.90	211,049.71	93,525.27	64,789.19
Coin-operated devices	6,972,100.18	6,958,309.55	1,120,698.40	660,448.99	787,693.04	138,470.16
Adulterated and process or renovated butter, mixed flour, and filled cheese	298.25	952.50	289.50	358.75	225.00	369.60
Oleomargarine, including special taxes	3,094,338.18	3,039,998.89	2,285,011.04	1,985,284.25	2,360,349.65	2,713,374.91
Narcotics, including marihuana and special taxes	182,068.00	38,399.34	41,949.67	34,002.65	42,130.86	29,066.15
Coconut and other vegetable oils processed	729,223.18	1,865,061.06	1,504,050.52	1,581,185.60	2,000,990.31	503,934.60
Firearms transfer and occupational taxes	541.00	2,249.56	551.74	55.50	666.51	239.51
All other, including repealed taxes not listed above	217,580.95	3,700.68	3,824.96	6,652.12	33,123.15	19,515.57
Total miscellaneous taxes	131,465,098.49	186,174,954.25	141,793,842.05	151,335,941.14	138,135,089.72	149,855,628.98
Total miscellaneous internal revenue	635,526,553.29	773,448,580.91	718,378,000.33	741,224,749.17	727,866,083.99	665,318,295.49
Grand total, all collections	2,252,606,095.90	3,100,847,029.74	4,092,233,725.47	2,302,332,632.71	2,789,233,668.74	3,350,066,554.72

Sources of revenue	1950					
	January	February	March	April	May	June
Income and profits taxes:						
Individual:						
Withheld by employers	\$697,775,390.76	\$1,816,226,504.78	\$92,935,434.45	\$530,241,402.93	\$1,762,526,736.67	\$187,581,204.38
Other	1,656,803,014.13	738,807,005.45	1,604,272,334.87	470,225,065.28	115,830,907.73	917,160,287.54
Total individual income taxes	2,354,578,404.89	2,555,033,510.23	1,697,207,769.32	1,000,466,468.21	1,878,357,644.40	1,104,741,491.92
Corporation:						
Income taxes	337,525,254.96	220,547,195.97	2,102,770,433.04	283,047,862.06	200,971,871.02	1,773,320,325.86
Excess profits taxes:						
Declared value (repealed)	348,694.19	217,046.89	1,153,690.24	959,514.13	88,706.69	124,309.05
Revenue Act of 1940 (repealed)	6,691,746.03	6,904,457.49	6,928,548.18	4,502,799.25	12,042,754.00	7,167,125.92
Army and Navy contracts	3,571.04					
Total corporation income and profits taxes	344,569,266.27	227,668,710.35	2,110,852,671.46	288,510,175.44	213,103,331.71	1,780,611,760.83
Total income and profits taxes	2,699,147,671.16	2,782,702,220.58	3,808,060,440.78	1,288,976,643.65	2,091,460,976.11	2,885,353,252.75
Employment taxes:						
Other than carriers (Federal Insurance Contributions Act)	83,590,692.28	218,950,089.97	11,651,505.03	124,991,676.34	554,420,262.07	24,594,832.44
Employers of 8 or more (Federal Unemployment Tax Act)	38,357,172.42	126,841,745.99	8,782,992.51	4,372,671.65	13,305,400.48	1,188,488.41
Carriers' taxes (Railroad Retirement Tax Act)	1,365,828.63	32,821,626.46	94,559,093.89	3,679,143.13	28,975,175.22	101,727,742.69
Total employment taxes	120,313,693.33	378,413,462.42	114,993,591.43	133,043,491.12	596,700,837.77	127,511,063.54
Miscellaneous internal revenue:						
Capital stock tax (repealed)	2,094.35	2,130.17	1,772.61	2,351.61	11,188.22	11,089.04
Estate tax	48,561,018.83	45,116,328.64	61,949,467.63	54,603,775.59	49,829,538.62	52,308,563.27
Gift tax	2,500,705.08	2,839,300.35	29,105,600.39	5,356,802.13	1,742,620.32	1,698,923.53
Alcohol taxes:						
Distilled spirits (imported, excise)	8,793,980.44	7,312,666.33	9,545,485.87	8,343,511.62	10,035,919.09	11,309,653.12
Distilled spirits (domestic, excise)	89,782,017.38	78,906,089.29	118,078,048.44	96,917,488.47	100,825,123.39	110,046,540.34
Distilled spirits rectification tax	1,904,013.66	1,609,306.73	2,698,610.01	2,152,757.01	2,331,772.02	2,414,563.79
Wines, cordials, etc. (imported, excise)	157,599.21	150,332.45	227,582.77	184,174.17	198,300.96	299,738.22
Wines, cordials, etc. (domestic, excise)	6,376,139.04	5,168,922.76	6,300,406.04	6,644,401.13	5,658,439.87	4,030,961.98
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	117,713.98	97,265.37	99,587.96	435,013.89	233,960.50	2,649,441.08
Stamps for distilled spirits intended for export	145.90	436.34	772.82	295.96	817.00	1,046.17
Case stamps for distilled spirits bottled in bond	78,135.26	47,814.13	65,646.76	45,457.59	52,494.64	65,881.29
Container stamps	781,415.13	718,907.57	1,138,973.85	902,557.19	962,046.27	1,004,223.08
Floor taxes	313.51		126.67	763.52	50.00	2,226.26
Fermented malt liquors	46,468,573.11	44,024,200.56	47,724,612.17	50,377,570.13	59,997,682.79	69,849,284.55
Brewers; dealers in malt liquors (special taxes)	76,413.05	60,418.46	79,797.31	57,347.25	80,088.47	1,255,987.17
Total alcohol taxes	154,536,259.67	138,096,359.99	185,959,650.67	166,061,337.93	180,376,704.00	202,932,547.05

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1950, by sources—Continued

Sources of revenue	1949					
	July	August	September	October	November	December
Miscellaneous internal revenue—Continued						
Miscellaneous taxes:						
Sugar	\$4,137,672.31	\$9,268,241.21	\$6,938,444.82	\$7,741,730.90	\$6,683,801.58	\$5,054,189.73
Telephone, telegraph, radio, cable, leased wires, etc.	16,934,692.34	39,920,744.99	21,533,309.91	25,292,381.58	22,827,472.17	29,167,308.41
Local telephone service	13,918,748.34	29,643,730.38	16,374,859.78	20,462,803.11	14,602,989.97	23,664,330.96
Transportation of oil by pipeline	1,179,065.84	1,811,875.04	1,815,089.51	1,286,669.17	1,773,748.87	1,536,330.52
Transportation of persons, seats, berths	21,801,274.83	22,822,601.78	22,299,441.00	22,846,742.16	19,029,569.71	17,385,007.31
Transportation of property	26,009,963.93	28,128,355.36	25,653,470.03	28,129,208.06	25,746,917.05	29,743,693.57
Leases of safe deposit boxes	712,433.93	844,934.20	515,517.09	712,212.41	812,825.33	534,892.64
Admissions to theaters, concerts, etc.	28,787,158.24	34,432,045.88	35,401,340.22	35,225,377.36	34,537,889.37	33,561,347.46
Admissions to cabarets, roof gardens, etc.	3,321,734.44	3,657,380.89	3,682,683.97	3,565,083.44	3,668,366.10	3,569,086.65
Club dues and initiation fees	2,197,445.73	2,840,823.43	2,007,749.02	1,594,095.38	2,232,712.75	2,169,682.04
Bowling alleys, pool tables, etc.	1,268,758.82	894,649.51	315,560.90	211,049.71	93,525.27	64,789.19
Coin-operated devices	6,972,100.18	6,958,309.55	1,120,698.40	660,448.99	787,693.04	138,470.16
Adulterated and process or renovated butter, mixed flour, and filled cheese	298.25	962.50	289.50	358.75	225.00	369.60
Oleomargarine, including special taxes	3,094,338.18	3,039,998.89	2,285,011.04	1,985,284.25	2,360,349.65	2,713,374.91
Narcotics, including marihuana and special taxes	182,068.00	38,399.34	41,949.67	34,002.65	42,130.86	29,066.15
Coconut and other vegetable oils processed	729,223.18	1,865,961.06	1,504,050.52	1,581,185.60	2,900,990.31	503,934.60
Firearms transfer and occupational taxes	541.00	2,249.56	551.74	55.50	666.51	239.51
All other, including repealed taxes not listed above	217,580.95	3,700.68	3,824.96	6,652.12	33,123.15	19,515.57
Total miscellaneous taxes	131,465,098.49	186,174,954.25	141,793,842.08	151,335,941.14	138,135,089.72	149,855,628.98
Total miscellaneous internal revenue	635,526,553.29	773,448,580.91	718,378,009.33	741,224,749.17	727,866,083.99	665,318,295.49
Grand total, all collections	2,252,606,095.90	3,100,847,029.74	4,092,233,725.47	2,302,332,632.71	2,789,233,668.74	3,350,066,554.72

Sources of revenue	1950					
	January	February	March	April	May	June
Income and profits taxes:						
Individual:						
Withheld by employers	\$697,775,390.76	\$1,816,226,504.78	\$92,935,434.45	\$530,241,402.93	\$1,762,526,736.67	\$187,581,204.38
Other	1,656,803,014.13	738,807,095.45	1,604,272,334.87	470,225,065.28	115,830,907.73	917,160,287.54
Total individual income taxes	2,354,578,404.89	2,555,033,510.23	1,697,207,769.32	1,000,466,468.21	1,878,357,644.40	1,104,741,491.92
Corporation:						
Income taxes	337,525,254.96	220,547,195.97	2,102,770,433.04	283,047,862.06	200,971,871.02	1,773,320,325.86
Excess profits taxes:						
Declared value (repealed)	348,694.19	217,046.89	1,153,690.24	959,514.13	88,706.69	124,309.05
Revenue Act of 1940 (repealed)	6,691,746.08	6,904,467.49	6,928,548.18	4,502,799.25	12,042,754.00	7,167,125.92
Army and Navy contracts	3,571.04					
Total corporation income and profits taxes	344,569,266.27	227,668,710.35	2,110,852,671.46	288,510,175.44	213,103,331.71	1,780,611,760.83
Total income and profits taxes	2,699,147,671.16	2,782,702,220.58	3,808,060,440.78	1,288,976,643.65	2,091,460,976.11	2,885,353,252.75
Employment taxes:						
Other than carriers (Federal Insurance Contributions Act)	83,590,602.28	218,950,089.97	11,651,505.03	124,991,676.34	554,420,262.07	24,594,832.44
Employers of 8 or more (Federal Unemployment Tax Act)	35,357,172.42	126,841,745.99	8,782,992.51	4,372,671.65	13,305,400.48	1,188,488.41
Carriers' taxes (Railroad Retirement Tax Act)	1,365,828.63	32,821,626.46	94,559,093.89	3,679,143.13	28,975,175.22	101,727,742.69
Total employment taxes	120,313,603.33	378,613,462.42	114,993,591.43	133,043,491.12	596,700,837.77	127,511,063.54
Miscellaneous internal revenue:						
Capital stock tax (repealed)	2,094.35	2,130.17	1,772.61	2,351.61	11,188.22	11,089.04
Estate tax	48,561,018.83	45,116,328.64	61,949,467.63	54,603,775.59	49,829,538.62	52,308,563.27
Gift tax	2,500,705.08	2,839,300.35	29,105,600.39	5,356,802.13	1,742,620.32	1,698,924.53
Alcohol taxes:						
Distilled spirits (imported, excise)	8,793,980.44	7,312,666.33	9,545,485.87	8,343,511.62	10,035,919.09	11,309,653.12
Distilled spirits (domestic, excise)	89,782,017.38	78,906,089.29	118,078,048.44	96,917,488.47	100,825,123.39	110,046,540.34
Distilled spirits rectification tax	1,904,019.66	1,609,306.73	2,698,610.01	2,152,757.01	2,331,772.02	2,414,563.79
Wines, cordials, etc. (imported, excise)	157,599.21	150,332.45	227,582.77	184,174.17	198,300.96	299,738.22
Wines, cordials, etc. (domestic, excise)	6,376,139.04	5,168,922.76	6,300,406.04	6,644,401.13	5,658,439.87	4,030,961.98
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	117,713.98	97,265.37	99,587.96	435,013.89	233,969.50	2,649,441.08
Stamps for distilled spirits intended for export	145.90	436.34	772.82	295.96	817.00	1,046.17
Case stamps for distilled spirits bottled in bond	78,135.26	47,814.13	65,616.76	45,457.59	52,494.64	65,881.29
Container stamps	781,415.13	718,907.57	1,138,973.85	902,557.19	962,046.27	1,004,223.08
Floor taxes	313.51		126.67	763.52	50.00	2,226.26
Fermented malt liquors	46,468,573.11	44,024,200.56	47,724,612.17	50,377,570.13	59,997,682.79	69,840,284.55
Brewers; dealers in malt liquors (special taxes)	76,413.05	60,418.46	79,797.31	57,347.25	80,088.47	1,255,987.17
Total alcohol taxes	154,536,259.67	138,096,359.99	185,959,650.67	166,061,337.93	180,376,704.00	202,932,547.05

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1950, by sources—Continued

Sources of revenue	1950					
	January	February	March	April	May	June
Miscellaneous internal revenue—Continued						
Tobacco taxes:						
Cigars (large)	\$3,295,811.14	\$3,187,516.29	\$3,495,906.30	\$2,082,435.32	\$3,269,041.66	\$3,627,387.28
Cigars (small)	5,338.00	5,377.50	3,140.45	2,363.25	3,945.41	4,606.50
Cigarettes (large)	445.20	410.34	978.60	63.00	501.48	677.54
Cigarettes (small)	102,521,508.34	89,582,954.65	112,390,386.94	91,544,092.68	113,259,769.11	114,700,723.72
Snuff	529,328.02	484,734.61	712,581.40	628,618.79	581,470.22	605,023.58
Tobacco (chewing and smoking)	2,942,204.34	2,638,041.44	3,236,785.88	2,643,022.33	2,838,878.30	2,922,239.73
Cigarette papers and tubes	78,747.16	39,822.28	15,605.92	124,321.46	67,840.44	139,490.82
Leaf dealer penalties, etc.			25.00	115.00		25.00
Cigarette and cigar floor taxes	102.54	— .07	2.07	235.88	50.77	74.92
Total tobacco taxes	109,313,484.74	95,939,817.04	119,855,412.56	97,925,267.71	119,987,497.39	122,090,249.09
Stamp taxes:						
Bonds, issues of capital stock, deeds of conveyance, etc.	4,160,225.19	4,107,794.47	4,585,807.19	4,134,482.56	4,459,197.72	5,988,702.21
Transfers of capital stock and similar interest sales	2,203,144.91	2,564,703.01	2,432,831.84	2,334,933.54	2,432,180.72	2,426,253.41
Playing cards	985,608.52	1,361,830.86	1,391,967.33	911,639.98	703,968.98	476,951.93
Silver bullion sales or transfers	25,469.17	11,115.33	4,642.72	11,206.00	12,456.42	2,208.21
Total stamp taxes	7,374,447.79	8,045,443.67	8,415,249.08	7,392,262.08	7,607,803.84	8,894,115.76
Manufacturers' excise taxes:						
Lubricating oils	4,848,993.53	5,709,664.36	7,860,832.93	3,417,287.87	6,252,005.07	10,991,595.64
Gasoline	42,347,260.51	37,654,711.70	53,963,521.99	28,879,125.63	45,336,535.21	46,430,029.93
Tires and tubes	14,063,593.64	6,033,406.96	11,565,737.17	11,866,182.62	13,999,875.04	14,842,334.54
Automobile trucks and busses	8,978,904.04	14,657,004.33	14,439,845.54	8,413,294.87	8,906,169.74	8,118,363.76
Other automobiles and motorcycles	37,376,138.86	10,413,692.75	36,083,103.89	34,807,112.99	44,257,132.35	39,080,548.34
Parts and accessories for automobiles	6,808,277.17	5,404,261.61	6,561,408.27	6,749,211.87	7,698,079.74	8,481,008.38
Electrical energy	6,531,250.86	6,461,508.08	9,807,568.80	6,686,155.18	8,625,994.30	6,881,805.06
Electric, gas, and oil appliances	7,320,540.82	5,264,321.36	6,696,605.01	7,830,027.71	8,537,957.45	7,947,502.15
Electric light bulbs and tubes	977,339.28	2,043,321.94	3,100,386.18	2,218,670.84	2,198,510.58	942,621.93
Radio sets, phonographs, components, etc.	3,698,635.54	3,373,864.92	4,210,125.79	4,008,781.96	4,436,907.72	4,164,983.72
Phonograph records	628,670.65	581,778.56	597,527.46	590,364.83	493,078.47	477,470.23
Musical instruments	802,677.92	791,706.97	625,953.10	866,346.24	744,420.98	859,630.21
Mechanical refrigerators, air-conditioners, etc.	2,303,630.41	4,529,637.49	3,732,443.48	6,703,265.97	11,032,036.53	8,512,208.79
Matches	777,515.09	575,111.52	903,932.72	551,154.35	669,074.71	561,716.50
Business and store machines	2,769,838.03	2,124,401.94	2,936,299.61	2,396,585.41	3,016,771.53	2,355,579.85
Luggage—manufacturers' excise (suspended Apr. 1, 1944)				205.23		
Total manufacturers' excise taxes	144,774,062.39	110,655,426.97	168,117,069.20	131,166,451.25	171,566,858.40	169,569,612.35
Retailers' excise taxes:						
Furs	7,543,494.86	6,792,023.17	4,503,653.58	2,799,208.33	2,469,218.60	1,902,931.19
Jewelry	22,348,176.09	31,620,962.42	13,603,191.38	12,180,332.18	13,731,657.93	14,840,431.08
Luggage	8,243,239.46	10,904,337.70	4,492,404.04	4,572,995.91	7,092,479.75	7,240,257.13
Toilet preparations	9,536,052.43	11,654,681.09	6,811,063.83	6,985,099.83	8,316,993.05	8,136,742.66
Total retailers' excise taxes	47,970,962.84	61,032,004.38	29,410,313.43	26,537,636.30	31,610,349.33	32,129,362.06
Miscellaneous taxes:						
Sugar	4,584,895.54	4,947,185.24	6,600,524.52	4,066,111.47	5,777,424.62	5,387,717.02
Telephone, telegraph, radio, cable, leased wires, etc.	24,976,129.48	23,812,555.75	36,080,023.70	17,732,222.53	29,844,935.98	24,217,587.21
Local telephone service	20,924,889.78	21,090,593.83	28,114,636.50	17,452,091.97	24,497,558.88	16,533,344.67
Transportation of oil by pipeline	1,287,308.45	1,872,019.05	1,467,100.46	1,897,800.11	1,533,952.72	1,458,128.56
Transportation of persons, seats, berths	15,937,376.45	18,051,185.46	18,511,063.24	15,546,884.00	17,414,731.78	17,092,400.47
Transportation of property	24,111,961.00	24,822,478.28	26,206,209.90	25,181,754.18	28,822,089.96	28,637,052.00
Leases of safe deposit boxes	764,835.57	953,540.97	950,191.83	891,287.92	765,212.26	796,600.43
Admissions to theaters, concerts, etc.	28,028,734.13	21,551,996.49	33,048,575.51	27,513,189.18	30,370,576.19	28,787,789.11
Admissions to cabarets, roof gardens, etc.	3,182,578.40	2,968,397.04	3,618,742.37	3,290,257.94	3,383,171.34	3,545,911.08
Club dues and initiation fees	1,617,768.92	2,300,115.01	3,041,652.13	2,398,148.71	3,213,554.82	3,125,307.33
Bowling alleys, pool tables, etc.	48,950.21	39,794.80	29,344.73	34,014.79	39,640.26	567,578.54
Coin-operated devices	315,928.90	268,240.23	218,657.47	297,756.52	336,165.37	2,099,547.14
Adulterated and process or renovated butter, mixed flour, and filled cheese	417.40	2,503.34	1,478.00	1,312.80	93,644.52	— 90,135.30
Oleomargarine, including special taxes	2,901,825.70	2,684,301.53	3,420,510.37	1,684,657.47	1,648,888.24	1,478,253.54
Narcotics, including marihuana and special taxes	43,994.54	45,164.27	50,202.44	43,840.22	52,625.68	263,841.60
Coconut and other vegetable oils processed	1,444,960.20	1,387,225.39	685,423.89	1,316,937.25	1,315,798.77	621,649.40
Firearm transfer and occupational taxes	285.83	102.66	375.71	65.42	37.51	2,167.89
All other, including repealed taxes not listed above	— 707.26	1,882.78	3,023.10	7,904.51	16,887.16	123,362.14
Total miscellaneous taxes	130,170,093.24	126,799,282.12	162,047,735.87	119,356,236.99	149,126,796.06	134,647,682.83
Total miscellaneous internal revenue	645,202,728.93	588,526,093.33	764,862,271.44	608,402,121.59	711,859,356.18	724,282,144.93
Grand total, all collections	3,464,664,093.42	3,749,641,776.33	4,687,916,303.65	2,030,422,256.36	3,400,021,170.06	3,737,146,461.27

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1949 and 1950, by sources

Sources of revenue	1949	1950	Increase or decrease (—)
Income and profits taxes:			
Individual:			
Withheld by employers.....	\$10,055,501,785.41	\$9,888,975,638.51	-\$166,526,146.90
Other.....	7,996,320,131.82	7,264,332,309.32	-731,987,822.50
Total individual income taxes.....	18,051,821,917.23	17,153,307,947.83	-898,513,969.40
Corporation:			
Income tax ¹	11,342,643,793.08	10,759,586,067.31	-583,057,725.77
Excess profits taxes:			
Declared value (repealed).....	16,233,474.51	7,191,670.85	-9,041,803.66
Revenue Act of 1940 (repealed).....	194,495,198.79	87,365,562.86	-107,129,635.93
Army and Navy contracts.....	296,767.79	207,807.78	-88,960.01
Total corporation income and profits taxes.....	11,553,669,234.17	10,854,351,108.80	-699,318,125.37
Total income and profits taxes.....	29,605,491,151.40	28,007,659,056.63	-1,597,832,094.77
Employment taxes:			
Other than carriers (Federal Insurance Contributions Act).....	1,687,150,996.01	1,873,401,207.99	186,250,211.98
Employers of 8 or more (Federal Unemployment Tax Act).....	226,228,180.11	223,135,315.73	-3,092,864.38
Carriers' taxes (Railroad Retirement Tax Act).....	562,733,585.44	548,038,296.39	-14,695,289.05
Total employment taxes.....	2,476,112,761.56	2,644,574,820.11	168,462,058.55
Miscellaneous internal revenue:			
Capital stock tax (repealed).....	6,137,507.57	266,466.18	-5,871,041.39
Estate tax.....	735,780,569.16	657,441,481.58	-78,339,087.58
Gift tax.....	60,757,344.49	48,785,056.82	-11,972,287.67
Alcohol taxes:			
Distilled spirits (imported, excise).....	121,773,303.11	126,344,110.35	4,570,807.24
Distilled spirits (domestic, excise).....	1,276,180,994.76	1,295,555,495.03	19,374,500.27
Distilled spirits rectification tax.....	33,793,235.90	30,069,409.46	-3,723,826.44
Wines, cordials, etc. (imported, excise).....	2,448,103.94	2,599,747.70	151,643.76
Wines, cordials, etc. (domestic, excise).....	63,333,656.89	70,001,250.34	6,667,593.45
Rectifiers; liquor dealers; manufacturers of stills (special taxes).....	9,973,076.41	9,859,908.94	-113,167.47
Stamps for distilled spirits intended for export.....	5,962.37	9,023.11	3,060.74
Case stamps for distilled spirits bottled in bond.....	375,323.11	738,217.04	362,893.93
Container stamps.....	11,906,524.72	11,825,062.92	-81,461.80
Floor taxes.....	19,564.79	4,994.30	-14,570.49
Fermented malt liquors.....	686,367,516.09	667,410,819.13	-18,956,696.96
Brewers; dealers in malt liquors (special taxes).....	4,429,905.92	4,784,046.53	354,140.61
Total alcohol taxes.....	2,210,607,168.01	2,219,202,084.85	8,594,916.84
Tobacco taxes:			
Cigars (large).....	45,530,428.67	42,112,339.00	-3,418,089.67
Cigars (small).....	59,372.68	57,858.56	-1,514.12
Cigarettes (large).....	7,115.19	5,861.43	-1,253.76
Cigarettes (small).....	1,232,727,557.03	1,242,844,931.81	10,117,374.78
Snuff.....	7,272,318.68	7,388,534.51	116,215.83
Tobacco (chewing and smoking).....	35,435,187.12	35,069,747.69	-365,439.43
Cigarette papers and tubes.....	840,776.27	983,935.37	143,159.60
Leaf dealer penalties, etc.....	457.08	193.17	-263.91
Cigarette and cigar floor taxes.....	1,557.23	944.19	-613.04
Total tobacco taxes.....	1,321,874,769.95	1,328,464,346.23	6,589,576.28
Stamp taxes:			
Bonds, issues of capital stock, deeds of conveyance, etc.....	46,666,890.85	50,156,132.86	3,489,242.01
Transfers of capital stock and similar interest sales.....	17,909,765.91	23,823,426.39	5,913,660.48
Playing cards.....	7,563,960.97	10,546,117.98	2,982,157.01
Silver bullion sales or transfers.....	687,425.15	122,521.32	564,903.83
Total stamp taxes.....	72,828,042.88	84,648,198.55	11,820,155.67

¹Includes collections from Alaska Railways in the amounts of \$6,873.27 for 1949 and \$7,123.89 for 1950.

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1949 and 1950, by sources—Continued

Sources of revenue	1949	1950	Increase or decrease (—)
Miscellaneous internal revenue—Continued			
Manufacturers' excise taxes:			
Lubricating oils.....	\$81,759,611.97	\$77,609,583.89	-\$4,150,028.08
Gasoline.....	503,647,470.24	526,731,962.90	23,084,492.66
Tires and tubes.....	150,899,047.96	151,795,058.86	896,010.90
Automobile trucks and busses.....	136,797,379.13	123,629,744.07	-13,167,634.16
Other automobiles and motorcycles.....	332,812,342.37	452,065,980.28	119,253,637.91
Parts and accessories for automobiles.....	120,138,240.14	88,732,649.83	-31,405,590.31
Electrical energy.....	79,347,495.66	85,703,833.44	6,356,337.78
Electric, gas, and oil appliances.....	80,984,508.61	80,405,967.71	-578,540.90
Electric light bulbs and tubes.....	26,172,166.87	20,725,712.60	-5,446,454.27
Radio sets, phonographs, components, etc.....	49,159,550.23	42,084,781.30	-7,074,768.93
Phonograph records.....	6,482,797.74	5,768,520.92	-714,276.82
Musical instruments.....	9,292,668.30	8,864,897.36	-427,770.94
Mechanical refrigerators, air-conditioners, etc.....	77,833,244.87	64,315,895.04	-13,517,349.83
Matches.....	8,737,618.31	8,874,544.80	136,926.49
Business and store machines.....	33,343,900.01	30,012,088.70	-3,331,811.31
Luggage—manufacturers' excise (suspended Apr. 1, 1944).....	100.40	205.23	104.83
Photographic apparatus.....	43,130,668.42	39,980,919.40	-3,208,758.02
Sporting goods.....	19,846,484.74	18,969,479.35	-877,005.39
Firearms, shells, and cartridges.....	10,378,538.42	9,350,887.60	-1,027,650.82
Pistols and revolvers.....	809,888.11	480,749.84	-329,138.27
Total manufacturers' excise taxes.....	1,771,532,722.50	1,836,053,455.02	64,520,732.52
Retailers' excise taxes:			
Furs.....	61,946,246.55	45,781,127.33	-16,165,119.22
Jewelry.....	210,688,165.33	180,820,385.54	-19,867,779.79
Luggage.....	82,607,133.49	77,531,531.24	-5,075,602.25
Toilet preparations.....	93,969,241.32	94,995,376.52	1,026,135.20
Total retailers' excise taxes.....	449,210,786.69	409,128,420.63	-40,082,366.06
Miscellaneous taxes:			
Sugar.....	76,174,356.09	71,188,028.96	-4,986,327.13
Telephone, telegraph, radio, cable, leased wires, etc.....	311,379,682.00	312,339,364.05	959,682.05
Local telephone service.....	224,530,630.85	247,280,578.17	22,749,947.32
Transportation of oil by pipeline.....	19,324,552.99	18,919,048.30	-405,504.69
Transportation of persons, seats, berths.....	251,358,581.44	228,738,278.19	-22,620,303.25
Transportation of property.....	337,029,889.92	321,193,153.35	-15,836,736.57
Leases of safe deposit boxes.....	9,461,317.44	9,554,487.58	93,170.14
Admissions to theaters, concerts, etc.....	385,843,793.10	371,244,019.14	-14,599,773.96
Admissions to cabarets, roof gardens, etc.....	48,856,669.14	41,453,393.66	-7,403,275.48
Club dues and initiation fees.....	27,789,911.54	28,739,745.27	949,833.43
Bowling alleys, pool tables, etc.....	3,805,117.85	3,607,556.73	-197,561.12
Coin-operated devices.....	21,087,534.19	20,174,015.95	-913,518.24
Adulterated and process or renovated butter, and filled cheese.....	21,037.86	11,714.36	-9,323.50
Oleomargarine, including special taxes.....	17,541,080.53	29,296,793.77	11,755,713.24
Narcotics, including marihuana and special taxes.....	814,544.87	866,785.42	52,240.55
Coconut and other vegetable oils processed.....	17,459,774.67	15,857,340.17	-1,602,434.50
Firearms transfer and occupational taxes.....	11,007.99	7,328.84	-3,679.15
All other, including repealed taxes not listed above.....	272,711.63	436,749.86	164,038.23
Total miscellaneous taxes.....	1,752,792,194.40	1,720,908,381.77	-31,883,812.63
Total miscellaneous internal revenue.....	8,381,521,105.65	8,304,897,891.63	-76,623,214.02
Grand total, all collections.....	40,463,125,018.61	38,957,131,768.37	-1,505,993,250.24
COLLECTIONS FOR CREDIT TO TRUST ACCOUNTS (INCLUDED IN TABLE ABOVE)			
Distilled spirits (domestic).....	5,782.94	6,177.86	394.92
Distilled spirits rectification tax.....	2.38		-2.38
Wines (domestic).....			
Manufactured tobacco.....			
Coconut oil.....			
Total trust fund collections.....	5,785.32	6,177.86	392.54

TABLE 6.—Summary of internal revenue receipts by principal sources, fiscal years 1916 through 1950

	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	\$67,943,505	\$56,993,658	\$124,937,253		
1917	180,108,340	207,274,004	387,382,344		\$6,076,575
1918			2,852,324,866		47,452,880
1919			2,600,783,003		82,029,983
1920			3,956,936,004		103,635,563
1921			3,228,137,674		154,043,260
1922			2,086,918,465		139,418,846
1923			1,691,089,635		126,705,207
1924			1,841,759,317		102,966,762
1925	845,426,352	916,232,697	1,761,659,049		108,939,896
1926	879,124,407	1,094,979,734	1,974,104,141		119,216,375
1927	911,939,911	1,308,012,533	2,219,952,444		100,339,852
1928	882,727,114	1,291,845,989	2,174,573,103		60,087,234
1929	1,095,541,172	1,235,733,256	2,331,274,428		61,897,141
1930	1,146,844,764	1,263,414,466	2,410,259,230		64,769,625
1931	833,647,798	1,026,392,699	1,860,040,497		48,078,327
1932	427,190,522	629,566,115	1,056,756,697		47,422,313
1933	352,573,620	394,217,784	746,791,404		34,309,724
1934	419,509,488	400,146,467	819,655,955		113,138,364
1935	527,112,506	578,678,359	1,105,790,865		212,111,959
1936	674,416,074	753,081,620	1,427,447,594	\$48,279	378,839,515
1937	1,091,740,746	1,088,101,089	2,179,841,835	265,745,308	305,547,766
1938	1,286,311,882	1,342,717,850	2,629,029,732	742,660,226	416,874,065
1939	1,028,833,796	1,156,280,509	2,185,114,305	740,428,865	360,715,210
1940	982,017,376	1,147,591,981	2,129,609,357	833,520,976	360,071,167
1941	1,417,655,127	2,053,468,804	3,471,123,930	925,856,460	407,057,747
1942	3,262,800,390	4,744,083,154	8,006,883,544	1,185,361,844	432,540,288
1943	6,629,931,989	9,668,956,103	16,298,888,092	1,498,705,034	447,495,678
1944	18,261,005,411	14,766,796,477	33,027,801,888	1,738,372,426	511,210,337
1945	19,034,313,374	16,027,212,826	35,061,526,200	1,779,177,412	643,055,077
1946	18,704,536,165	12,553,601,987	31,258,138,152	1,700,827,675	676,832,302
1947	19,343,297,276	9,676,458,680	29,019,755,956	2,024,364,816	779,291,074
1948	20,997,780,699	10,174,409,834	31,172,190,533	2,381,342,353	899,345,444
1949	18,051,821,917	11,563,669,234	29,605,491,151	2,476,112,762	796,537,914
1950	17,153,307,948	10,854,351,109	28,007,659,057	2,644,574,820	706,226,638

	Alcohol taxes	Tobacco taxes	Manufacturers' excise taxes ³	All other taxes	Total internal revenue receipts
1916	\$247,453,544	\$88,063,948	\$4,218,979	\$48,049,564	\$512,723,288
1917	284,008,513	103,201,522	775,078	27,949,538	809,939,840
1918	443,839,545	156,188,660	36,636,807	162,513,263	3,698,955,821
1919	483,050,854	206,003,092	79,400,266	308,881,981	3,850,150,079
1920	139,871,150	295,809,355	267,968,579	643,359,601	6,407,580,252
1921	82,623,429	255,219,385	229,397,837	645,935,477	4,695,357,062
1922	45,609,436	270,759,384	174,367,288	480,383,664	3,197,451,083
1923	30,358,086	300,015,493	185,117,058	279,459,849	2,621,745,228
1924	27,585,708	325,638,931	200,921,721	297,306,818	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	2,835,999,892
1927	21,195,552	376,170,205	66,850,109	81,174,968	2,865,683,130
1928	15,307,796	396,450,041	51,951,694	92,165,670	2,790,525,638
1929	12,776,728	434,444,543	5,723,791	92,937,744	2,639,054,375
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	8,703,983	398,578,619	96,195	46,171,256	1,557,729,043
1933	43,174,317	402,739,050	243,600,368	149,224,352	1,619,839,224
1934	258,911,333	425,168,897	385,291,214	670,073,432	2,672,239,195

¹ Separate figures on corporation and individual income and excess profits tax collections not available or the years 1918 to 1924.
² Includes munitions manufacturers' tax, excess profits on Army and Navy contracts.
³ 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 6.—Summary of internal revenue receipts by principal sources, fiscal years 1916 through 1950—Continued

	Alcohol taxes	Tobacco taxes	Manufacturers' excise taxes ³	All other taxes	Total internal revenue receipts
1935	\$411,021,772	\$459,178,625	\$342,144,686	\$769,187,665	\$3,299,435,572
1936	505,464,037	501,165,728	382,716,142	324,527,086	3,520,208,381
1937	594,245,036	552,254,145	449,858,630	305,707,545	4,653,195,815
1938	587,978,602	568,131,968	416,753,516	317,287,205	5,668,765,814
1939	587,799,701	580,159,208	396,891,003	330,465,663	5,181,673,953
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	1,048,516,707	780,982,216	771,902,259	821,681,660	13,047,868,518
1943	1,423,646,456	923,857,284	504,746,434	1,274,047,519	22,371,886,497
1944	1,618,775,166	988,483,237	503,461,802	1,733,655,377	40,121,760,233
1945	2,309,835,790	932,144,822	782,510,640	2,292,107,635	43,800,837,576
1946	2,526,164,686	1,165,519,283	922,670,741	2,421,944,159	5,672,096,998
1947	2,474,762,398	1,237,768,502	1,425,259,662	2,147,183,534	39,108,385,742
1948	2,253,326,754	1,300,280,153	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
1950	2,219,202,085	1,328,464,346	1,836,053,455	2,214,951,467	38,957,131,768

³ 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 1950

Year	Amount	Year	Amount	Year	Amount
1863	\$41,003,192.93	1893	\$161,004,989.67	1923	\$2,621,745,227.57
1864	116,965,578.26	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	146,830,615.69	1926	2,835,969,892.19
1867	265,064,938.43	1897	170,866,819.36	1927	2,865,683,129.91
1868	190,374,925.59	1898	273,484,573.44	1928	2,790,535,537.08
1869	159,124,126.86	1899	295,316,107.37	1929	2,939,054,375.43
1870	184,302,828.34	1900	306,871,669.42	1930	3,040,145,733.17
1871	143,193,322.10	1901	271,867,990.25	1931	2,428,228,754.22
1872	130,890,096.90	1902	230,740,925.22	1932	1,557,729,042.64
1873	113,504,012.80	1903	232,903,781.06	1933	1,619,839,224.30
1874	102,191,016.98	1904	234,187,976.37	1934	2,672,239,194.52
1875	110,071,515.00	1905	249,102,738.00	1935	3,299,435,572.18
1876	116,708,096.22	1906	269,694,022.85	1936	3,520,208,381.09
1877	118,549,230.25	1907	251,665,950.04	1937	4,653,195,315.28
1878	110,654,163.37	1908	246,212,719.22	1938	5,668,765,314.33
1879	113,449,621.38	1909	289,957,220.16	1939	5,181,573,952.58
1880	123,981,916.10	1910	322,526,299.73	1940	5,340,452,346.78
1881	135,229,912.30	1911	321,615,894.69	1941	7,370,108,377.66
1882	146,523,273.72	1912	344,424,458.85	1942	13,047,868,517.72
1883	144,553,344.86	1913	380,008,893.96	1943	22,371,886,496.55
1884	121,690,039.83	1914	415,681,023.80	1944	40,121,760,232.77
1885	112,421,121.07	1915	512,723,287.77	1945	43,800,837,575.90
1886	116,902,869.44	1916	809,393,640.44	1946	40,672,096,997.88
1887	118,837,301.06	1917	3,698,955,820.93	1947	39,108,385,741.63
1888	124,326,475.32	1918	3,850,150,079.56	1948	41,864,542,295.40
1889	130,894,434.20	1919	5,407,580,251.81	1949	40,463,125,019.61
1890	142,594,696.57	1920	4,595,357,061.95	1950	38,957,131,768.37
1891	146,035,415.97	1921	3,197,451,083.00	Total	418,360,359,874.28
1892	153,857,544.35	1922			

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 8.—Internal revenue tax on manufactured products from Puerto Rico, fiscal years 1949 and 1950, by objects of taxation

Articles taxed	1949	1950	Increase or decrease (-)
Distilled spirits, excise tax	\$6,678,576.00	\$9,249,286.72	\$2,570,710.72
Distilled spirits, floor tax			
Distilled spirits, rectification tax	215,301.34	308,598.18	93,296.84
Wines			
Fermented malt liquors			
Cigars, large:			
Class A	7.75	25.00	17.25
Class B	436.50	75.90	-360.60
Class C	16,084.12	679.00	-15,405.12
Class D	200.55	115.85	-84.70
Class E	24,816.30	1,805.50	-23,010.80
Class F	2,741.25	3,358.50	617.25
Class G	42.00	184.90	142.90
Cigarettes, large	70.98		-70.98
Cigarettes, small	507.80	565.60	57.80
Total	6,938,784.59	9,564,695.15	2,625,910.56

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 \$5,785.32 in 1949 and \$6,177.86 in 1950 were collected at the ports of entry and were covered into the Treasury of the United States to the credit of the treasurer of Puerto Rico, under the Act of Mar. 2, 1917 (Sec. 3360, Internal Revenue Code).

INCOME TAX AUDIT

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1950, 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	87	\$99,309	\$101,687	\$10,363	\$211,359
1926	13	7,758	9,985	1,360	19,103
1927	11	10,089	12,858	2,270	25,217
1928	12	10,290	11,777	1,190	23,257
1929	18	68,527	72,143	1,272	141,942
1930	17	13,136	7,861	3,331	24,328
1931	17	11,660	4,971	2,083	18,714
1932	31	58,365	19,205	10,129	87,699
1933	34	52,536	40,484	13,920	106,940
1934	34	292,380	178,477	30,848	501,705
1935	74	282,840	177,206	36,341	496,387
1936	138	1,350,423	951,274	133,871	2,435,568
1937	153	1,950,918	926,921	140,502	3,018,341
1938	197	3,819,296	629,360	165,431	4,614,087
1939	343	2,474,156	1,313,581	269,341	4,057,078
1940	797	6,228,935	2,972,087	420,560	9,621,582
1941	2,377	16,830,203	4,993,924	1,203,754	23,027,881
1942	3,306	31,724,820	9,216,646	2,437,509	43,378,975
1943	9,191	71,511,173	19,523,478	7,125,934	98,160,586
1944	14,769	103,639,651	21,560,967	9,940,893	135,141,511
1945	28,558	106,524,622	20,751,139	8,452,855	135,728,616
1946	95,911	177,320,914	27,569,343	7,390,132	212,280,389
1947	113,088	159,167,397	16,604,135	4,642,550	180,414,082
1948	75,674	65,735,630	4,104,129	2,213,501	72,053,260
1949	664	1,293,745	30,350	19,282	1,343,377
1950	1	86			86
Total	345,538	750,479,859	131,784,488	44,669,222	926,933,569

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1950, by tax years—Continued

(a) TOTAL REGULAR AND JEOPARDY ASSESSMENTS—Continued

Tax year	Number of returns	Tax	Interest	Penalty	Total
Excess profits tax:					
1940	136	\$2,314,425	\$1,175,130	\$56,438	\$3,545,993
1941	476	5,571,993	2,881,214	259,657	8,712,864
1942	1,115	36,768,168	13,527,469	894,923	51,190,560
1943	2,184	71,582,690	21,830,269	2,752,299	96,165,718
1944	2,841	56,763,555	15,958,556	2,367,168	75,089,279
1945	5,239	68,497,547	15,455,701	1,233,311	85,186,559
1946	1,767	4,947,783	909,979	115,304	5,973,066
Total	13,758	246,446,161	71,738,778	7,679,100	325,864,039
Grand total	359,296	996,926,020	203,523,266	52,348,322	1,252,797,608

(b) TOTAL REGULAR ASSESSMENTS

Income and declared value excess-profits tax:					
1925 and prior	87	\$99,309	\$101,687	\$10,363	\$211,359
1926	13	7,758	9,985	1,360	19,103
1927	11	10,089	12,858	2,270	25,217
1928	12	10,290	11,777	1,190	23,257
1929	18	68,527	72,143	1,272	141,942
1930	17	13,136	7,861	3,331	24,328
1931	17	11,660	4,971	2,083	18,714
1932	31	58,365	19,205	10,129	87,699
1933	34	52,536	40,484	13,920	106,940
1934	34	292,380	178,477	30,848	501,705
1935	74	282,840	177,206	36,341	496,387
1936	123	1,350,423	951,274	133,871	2,435,568
1937	141	1,950,918	926,921	140,502	3,018,341
1938	184	3,259,876	629,360	165,431	4,057,078
1939	323	2,474,156	1,313,581	269,341	4,057,078
1940	782	6,228,935	2,972,087	420,560	9,621,582
1941	2,337	15,621,120	4,459,723	1,134,534	21,215,377
1942	3,219	30,505,647	8,744,565	2,128,873	41,379,085
1943	9,049	69,051,214	18,687,244	6,992,440	94,730,908
1944	14,656	100,131,894	20,572,448	8,737,114	129,441,456
1945	28,345	103,174,474	20,038,029	7,362,779	130,575,282
1946	95,555	171,982,463	26,731,974	5,300,071	204,014,508
1947	112,743	155,909,511	16,284,014	3,705,244	175,898,769
1948	75,449	62,310,313	3,911,051	1,439,400	67,660,764
1949	639	1,110,481	29,931	4,995	1,145,407
1950	1	86			86
Total	343,847	723,105,753	124,834,999	37,910,841	885,941,593
Excess profits tax:					
1940	134	2,265,527	1,150,183	55,493	3,471,203
1941	469	5,471,309	2,836,852	255,891	8,564,052
1942	1,095	34,516,152	12,528,068	813,551	47,857,771
1943	2,148	70,852,767	21,596,967	2,471,328	94,921,062
1944	2,786	54,838,039	15,413,436	1,999,660	72,251,135
1945	5,197	66,905,900	15,101,973	1,104,102	83,111,975
1946	1,753	4,804,058	899,010	111,145	5,904,213
Total	13,582	239,743,752	69,526,489	6,811,170	316,081,411
Grand total	357,429	962,939,505	194,361,488	44,722,011	1,202,023,004

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1950, 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	84	\$71,890	\$62,088	\$10,363	\$144,341
1926	13	7,768	9,985	1,360	19,103
1927	11	10,089	12,858	2,270	25,217
1928	12	10,200	11,777	1,190	23,257
1929	17	68,501	72,113	1,259	141,873
1930	16	13,114	7,827	3,320	24,271
1931	16	11,484	4,789	1,995	18,268
1932	28	54,222	14,843	8,976	78,041
1933	30	45,066	33,640	10,116	88,822
1934	48	264,234	157,220	20,595	442,049
1935	62	260,069	160,256	23,718	444,043
1936	96	490,915	315,680	68,271	874,866
1937	112	905,571	303,671	50,737	1,259,979
1938	138	3,020,239	137,410	75,029	3,232,678
1939	246	1,098,078	552,233	124,745	1,775,056
1940	624	3,392,657	1,567,122	300,813	5,260,592
1941	1,930	12,441,860	3,130,056	904,693	16,476,609
1942	2,813	25,486,795	7,244,352	1,555,214	34,286,361
1943	7,539	56,909,186	14,700,206	4,905,325	76,514,717
1944	12,640	86,339,785	16,804,562	6,425,634	109,569,981
1945	25,736	91,196,239	17,445,138	5,634,010	114,275,387
1946	92,794	163,066,037	25,177,694	4,931,423	193,175,154
1947	111,597	163,231,378	15,983,667	3,462,406	172,677,451
1948	75,158	61,596,548	3,871,269	1,417,327	66,885,144
1949	637	1,109,060	29,849	4,995	1,143,904
1950	1	86			86
Total	332,398	661,101,151	107,810,315	29,945,784	798,857,250
Excess profits tax:					
1940	103	1,584,641	778,670	52,237	2,415,548
1941	384	4,368,492	2,319,729	219,689	6,907,910
1942	909	25,038,996	10,014,434	696,715	36,750,145
1943	1,631	63,127,394	19,139,428	2,152,946	84,419,768
1944	2,628	49,386,704	13,912,602	1,787,602	65,086,908
1945	4,973	63,686,244	14,387,702	910,938	78,984,884
1946	1,705	4,427,149	807,170	33,775	5,268,094
Total	12,433	212,619,620	61,359,735	5,853,002	279,833,257
Grand total	344,831	873,720,771	169,170,050	35,799,686	1,078,690,507

(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					
1926					
1927					
1928					
1929	1	\$26	\$30	\$13	\$69
1930	1	22	24	11	57
1931	1	176	182	88	446
1932	1	190	133	95	468
1933	1	608	560	304	1,462
1934	4	5,408	3,318	1,945	10,671
1935	4	6,604	3,546	2,121	12,271
1936	12	6,702	3,104	1,942	11,748
1937	14	61,316	19,681	15,693	96,690
1938	17	35,198	17,472	5,732	58,397
1939	29	39,154	16,232	11,635	67,021
1940	77	203,023	81,787	32,522	317,332
1941	169	907,877	355,575	105,970	1,369,422
1942	190	1,206,490	447,616	428,441	2,082,547
1943	648	5,437,654	1,785,559	1,082,411	8,305,624
1944	950	8,516,543	2,362,952	2,010,914	12,890,409
1945	1,758	9,495,798	2,044,737	1,497,810	13,038,345
1946	2,367	7,820,327	1,362,231	547,585	9,730,143
1947	1,023	2,453,924	273,178	219,140	2,946,242
1948	281	609,693	37,437	22,073	669,203
1949	1	1,407	82		1,489
1950					
Total	7,549	36,817,135	8,815,476	5,986,445	51,619,056

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1950, 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	3	\$24,215	\$18,477		\$42,692
1941	21	126,788	76,255	\$18,229	221,270
1942	52	1,875,609	663,385	105,003	2,644,597
1943	106	3,518,479	1,110,935	273,984	4,903,398
1944	119	2,744,450	727,405	181,890	3,653,745
1945	148	2,093,301	457,607	184,792	2,735,700
1946	38	377,006	73,897	77,370	528,873
Total	487	10,760,446	3,127,961	841,868	14,730,275
Grand total	8,036	47,577,581	11,943,437	6,828,313	66,349,331

(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					
1926					
1927					
1928					
1929					
1930					
1931			\$271	\$139	\$687
1932	1	\$277	6,294	3,431	16,587
1933	2	6,862	15,383	3,642	26,650
1934	3	17,625	6,422	2,303	16,745
1935	5	7,960	66,874	31,648	190,634
1936	10	92,112	19,347	13,199	61,013
1937	6	28,467	34,822	22,925	113,352
1938	12	55,605	310,282	72,572	930,868
1939	24	548,034	683,012	55,363	2,040,060
1940	51	1,300,785	753,228	114,597	2,653,448
1941	163	1,785,623	837,621	101,158	4,378,034
1942	142	3,389,255	1,486,714	321,619	6,405,796
1943	560	4,597,463	1,056,769	245,158	5,220,241
1944	692	3,927,314	403,256	188,553	2,349,644
1945	627	1,757,835	157,971	304,599	1,357,479
1946	287	894,909	22,285	20,745	227,662
1947	79	184,632			106,114
1948	8	103,783	2,326		14
1949	1				
1950					
Total	2,673	18,698,560	5,913,757	1,501,711	26,114,028
Excess-profits tax:					
1940	24	652,040	350,502	2,814	1,005,356
1941	46	535,963	232,841	15,048	783,852
1942	95	2,280,142	869,275	11,233	3,160,650
1943	149	3,077,530	980,094	15,618	4,073,242
1944	104	2,266,807	642,104	23,185	2,932,096
1945	63	815,254	182,429	8,372	1,006,055
1946	8	10,714	2,317		13,031
Total	489	9,638,450	3,250,562	76,270	12,974,282
Grand total	3,162	28,337,010	9,173,319	1,577,981	39,088,310

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1950, 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	3	\$27,419	\$39,599		\$67,018
1926					
1927					
1928					
1929					
1930					
1931					
1932	1	3,676	3,908	\$919	8,503
1933	1			69	69
1934	2	5,113	2,556	4,666	12,335
1935	3	8,207	0,982	8,139	23,328
1936	5	55,772	43,882	27,473	127,127
1937	9	316,456	149,542	60,112	526,110
1938	17	148,839	92,656	60,751	302,246
1939	24	152,631	80,058	35,006	267,695
1940	30	540,111	243,619	26,116	809,846
1941	76	485,760	220,864	9,274	715,898
1942	74	423,107	164,976	44,060	632,143
1943	302	2,106,911	714,765	83,085	2,904,761
1944	303	1,348,252	348,165	55,408	1,751,825
1945	224	724,602	144,898	42,406	911,906
1946	107	192,190	34,078	16,464	242,732
1947	44	39,577	4,884	2,953	47,414
1948	2	284	19		303
1949					
1950					
Total	1,227	6,578,907	2,295,451	476,901	9,351,259
Excess-profits tax:					
1940	4	4,631	2,534	442	7,607
1941	18	440,068	208,027	2,925	651,020
1942	39	4,321,405	980,974		5,302,379
1943	62	1,128,364	366,510	28,780	1,524,654
1944	35	440,078	131,325	6,983	578,386
1945	13	311,101	74,235		385,336
1946	2	78,589	15,626		94,215
Total	173	6,725,236	1,779,231	39,130	8,543,597
Grand total	1,400	13,304,143	4,074,682	516,031	17,894,856

(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					
1929					
1930					
1931					
1932					
1933					
1934					
1935					
1936	15	\$704,922	\$521,734	\$4,537	\$1,231,193
1937	12	639,108	434,680	761	1,074,549
1938	13	559,420	347,000	994	907,414
1939	20	636,259	354,796	25,383	1,016,438
1940	15	793,359	396,247	5,746	1,195,352
1941	39	1,209,083	534,201	69,220	1,812,504
1942	87	1,219,173	472,081	308,636	1,999,890
1943	142	2,459,959	836,234	733,494	4,029,687
1944	184	3,507,757	988,519	1,203,779	5,700,055
1945	213	3,350,148	713,110	1,090,076	5,153,334
1946	356	5,338,451	837,269	1,590,061	7,765,781
1947	345	3,257,886	320,121	937,306	4,515,313
1948	225	3,425,317	193,078	774,101	4,392,496
1949	25	183,264	419	14,287	197,970
1950					
Total	1,691	27,284,106	6,949,489	6,758,381	40,991,976

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1950, by tax years—Continued

(g) TOTAL JEOPARDY ASSESSMENTS—Continued

Tax year	Number of returns	Tax	Interest	Penalty	Total
Excess profits tax:					
1940	2	\$48,898	\$24,947	\$945	\$74,790
1941	7	100,684	44,362	3,766	148,812
1942	20	2,252,016	999,401	81,372	3,332,789
1943	36	729,923	233,762	280,971	1,244,656
1944	55	1,925,516	545,120	367,508	2,838,144
1945	42	1,591,647	353,728	129,209	2,074,584
1946	14	53,725	10,969	4,159	68,853
Total	176	6,702,409	2,212,289	867,930	9,782,628
Grand total	1,867	33,986,515	9,161,778	7,626,311	50,774,604

(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	13	\$696,151	\$515,226		\$1,211,377
1937	9	637,582	433,621		1,071,203
1938	9	557,391	345,700		903,091
1939	14	586,191	328,318	\$265	914,774
1940	8	784,950	392,663	1,391	1,179,004
1941	18	1,078,393	475,353	13,894	1,567,640
1942	18	700,512	263,331	48,436	1,012,279
1943	38	861,996	275,015	106,189	1,243,200
1944	62	1,490,919	399,980	254,872	2,145,771
1945	79	1,121,976	227,617	92,443	1,442,036
1946	217	1,245,017	210,017	101,733	1,556,767
1947	229	1,484,526	150,250	228,673	1,863,449
1948	156	2,625,332	150,928	518,530	3,294,790
1949	9	3,632	124		3,756
1950					
Total	879	13,874,568	4,168,143	1,366,426	19,409,137
Excess profits tax:					
1940	1	1,260	605	945	2,810
1941	6	100,460	44,263	3,598	148,321
1942	10	2,090,940	944,916	24,480	3,060,336
1943	18	212,010	85,687	66,128	363,825
1944	29	1,524,625	433,636	205,444	2,163,705
1945	27	1,347,558	299,200	43,571	1,690,329
1946	13	53,725	10,907	4,159	68,791
Total	104	5,330,578	1,819,214	348,325	7,498,117
Grand total	983	19,205,146	5,987,357	1,714,751	26,907,254

TABLE 9.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1950, by tax years—Continued

(i) 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					
1929					
1930					
1931					
1932					
1933					
1934					
1935					
1936	2	\$8,771	\$6,508	\$4,537	\$19,816
1937	3	1,526	1,059	761	3,346
1938	4	2,029	1,300	994	4,323
1939	6	50,068	26,478	25,118	101,664
1940	7	8,409	3,584	4,355	16,348
1941	21	130,690	58,848	55,326	244,864
1942	69	518,661	208,750	260,200	987,611
1943	104	1,597,963	561,219	627,305	2,786,487
1944	122	2,016,838	588,539	948,907	3,554,284
1945	134	2,228,172	485,493	997,633	3,711,298
1946	130	4,093,434	627,252	1,488,328	6,209,014
1947	116	1,773,360	169,871	708,633	2,651,864
1948	69	799,985	42,150	255,571	1,097,706
1949	16	179,632	295	14,287	194,214
1950					
Total	812	13,409,538	2,781,346	5,391,955	21,582,839
Excess profits tax:					
1940	1	47,638	24,342		71,980
1941	1	224	99	168	491
1942	10	161,076	54,485	56,892	272,453
1943	18	517,913	148,075	214,843	880,831
1944	26	400,891	111,484	162,064	674,439
1945	15	244,089	54,528	85,638	384,255
1946	1		62		62
Total	72	1,371,831	393,075	519,605	2,284,511
Grand total	884	14,781,369	3,174,421	5,911,560	23,867,350

TABLE 10.—Tax items appealed to the Tax Court, fiscal year ended June 30, 1950

Tax year	Items	Tax	Penalty	Total
1930 and prior	13	\$3,695,538	\$1,769,882	\$5,465,420
1931	3	59,571	44,627	104,198
1932	5	20,420	14,612	34,932
1933	6	22,490	13,153	35,643
1934	7	32,775	11,927	44,702
1935	10	58,975	12,191	71,166
1936	22	167,021	42,071	209,092
1937	25	220,604	102,205	322,809
1938	29	135,502	58,783	194,285
1939	44	355,509	135,736	491,245
1940	88	1,263,686	184,423	1,448,109
1941	256	3,980,939	476,202	4,457,141
1942	500	13,266,520	1,985,455	15,251,975
1943	1,184	44,351,157	3,088,178	47,439,335
1944	1,628	53,969,391	3,965,681	57,935,072
1945	1,769	37,320,531	3,616,973	40,937,504
1946	2,024	23,495,119	2,792,747	26,287,866
1947	1,089	17,280,236	910,840	18,191,076
1948	301	3,091,133	107,277	3,198,410
1949	7	56,136	18,981	75,117
1950	1	95		95
Year and amount undetermined	23			
Total	9,034	202,843,497	19,371,844	222,215,341

TOBACCO, CIGARS, CIGARETTES, ETC.

TABLE 11.—Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1949, by collection districts

District	Number of factories ¹			Materials used in manufacturing tobacco										Total
	In business Jan 1, 1949	Opened	Closed	In business Jan 1, 1950	Un-stemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials		
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds		
Arkansas	1	0	1	0									938,781	
First California	7	1	2	2	8,401	491,366	96,357	18,308		58,610	173,158	92,581	14,750	
Sixth California	12	2	2	12	273	496	2,567	11,414					10,361	
Connecticut	5	0	0	5			6,443	3,918					2,074,844	
Delaware	1	0	0	1	1,245,283		178,619	288,662	362,280				11,675,712	
First Illinois	21	1	3	19	5,573,071	137,410	33,813	21,060	392,718	229,229		5,288,411	82,093	
Eighth Illinois	13	0	1	12			81,489		604		2,435		31,345	
Indiana	9	0	0	8	4,944		21,085	111	604			2,166	12,411	
Iowa	4	0	0	4			12,411						450	
Kansas	1	0	0	1	450								20,909,835	
Kentucky	13	1	2	12	4,540,394	3,217,222	1,779,648	4,264,067	1,013,646	593,954	2,966,787	2,534,117	159,601	
Massachusetts	13	0	1	12	26,467	155	67,946	28,304	27,008	12			7,509,430	
Michigan	16	1	1	16	61,947	2,675,472	1,463,414	4,588	22,304	532,736	1,269,701	1,479,268	11,023	
Minnesota	16	0	1	3			11,023						24,682,163	
First Missouri	8	0	0	8	1,932,731	12,044,391	360,275	1,869	1,864,400	2,783,275	3,816,620	1,878,602	883	
Nebraska	1	0	0	0			883						9,945,186	
Fifth New Jersey	9	0	1	8	3,802,640	56,103	114,486	3,218	5,209,480	509,183	81,277	168,799	504,825	
First New York	29	1	6	15	224,483	48,858	223,349	7,835				575	121,803	
Second New York	26	3	5	24	34,843	8,208	17,039	36,401	23,991				49,325	
Third New York	12	3	4	11	10,138	4,258	1,278	32,484	1,167				143,021	
Fourteenth New York	6	1	2	5	88,854		4,102	248	20,817	5,160			492,903	
Twenty-first New York	9	0	0	9	1,093		489,410				1,400	1,000	10,014	
Twenty-eighth New York	8	0	0	8			3,232	4,378	2,404				86,610,282	
North Carolina	8	0	0	8	44,984,208	2,009,623	10,904,525	360,670	1,811,409	8,432,134	11,523,681	6,584,032	12,627,597	
First Ohio	3	0	0	3	3,045,477	2,445,668	1,881,217	58,066	478,787	606,046	1,988,010	2,124,326	5,994,790	
Tenth Ohio	3	0	0	3	2,237,445	8,555	866,461	7,304		307,934	952,346	1,213,745	144,528	
Eighteenth Ohio	15	2	2	15	4,244	300	136,022	2,155				1,807	930	
Oregon	2	0	2	2			590	340					2,473,654	
First Pennsylvania	28	3	3	28	301,524	7,529	1,279,893	266,687	49,360	102,943	334,103	131,615	554	
Twelfth Pennsylvania	2	0	1	1			554						31,467	
Twenty-third Pennsylvania	2	0	0	2	49	208	31,210						2,037	
Rhode Island	2	0	0	2	1,040		997						23,910,260	
Tennessee	9	1	1	9	6,834,277		228,054	13,962,450	2,171,050	383,922	137,637	192,861	62,039	
First Texas	2	1	2	2	52,222		7,657	1,410			750		787	
Utah	1	0	0	1			787						26,120,635	
Virginia	6	0	0	6	6,619,495	7,040,994	1,183,142	74,721	4,032,798	1,853,643	2,771,828	2,544,014	14,226,185	
West Virginia	3	0	0	3	9,858,014	45,381	235,945	222,355	18,479	461,347	683,928	2,700,736	176,259	
Wisconsin	10	1	1	10			176,259						251,361,463	
Total, 1949	321	22	43	300	91,494,007	30,242,197	21,902,182	19,683,032	17,503,306	16,860,128	26,726,116	26,950,495	251,361,463	
Total, 1948	350	21	50	321	86,422,137	33,628,142	22,374,295	18,402,424	17,481,514	17,348,850	26,724,899	29,357,071	251,739,332	
Increase		1			5,071,870			1,280,608	21,792	488,722	1,217		377,869	
Decrease	29		7	21			3,385,945	472,113						

¹ Includes only those factories producing a taxable product, excluding 176 quasi manufacturers whose operations are reported in table 27.

TABLE 12.—Tobacco and snuff manufactured and removed, calendar year 1949, by collection districts

District	Tobacco manufactured					Manufactured tobacco removed					Tax-paid
	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff ¹	Total	Without payment of tax					
						For export	For use as sea stores	For use of the United States	Total		
First California				923,611	923,611	13,122			13,122	915,489	
Sixth California				14,974	14,974					14,918	
Connecticut				11,300	11,300					11,275	
Delaware				1,685,814	1,685,814					1,685,814	
First Illinois			1,956,660	9,727,685	11,684,345	17,073	414		17,487	11,699,978	
Eighth Illinois				79,914	79,914					80,496	
Indiana		331		32,677	33,008					32,984	
Iowa			87	11,450	11,537					11,537	
Kansas				337	337					337	
Kentucky	321,311	1,009,046	16,737	19,032,247	20,379,341	202,874	17,538	519	220,931	20,156,448	
Massachusetts				187,035	187,035					187,252	
Michigan	95,967	31,070	409,673	7,014,600	7,551,310					7,526,240	
Minnesota				11,049	11,049					11,049	
First Missouri	9,429,001	707,374	131,236	16,100,621	26,368,232	1,345,950	10,594	2,568	1,359,112	25,131,612	
Nebraska				883	883					883	
Fifth New Jersey			1,377	8,158,369	8,159,746					8,158,943	
First New York				465,306	465,306	32,791			32,791	400,012	
Second New York				119,549	119,549	365			365	118,914	
Third New York				49,162	49,162					49,253	
Fourteenth New York			2,700	140,076	142,776					142,572	
Twenty-first New York				489,490	489,490					489,229	
Twenty-eighth New York				10,030	10,030					10,005	
North Carolina	31,266,532	769,886		49,220,528	81,250,946	277,871	26,442	127,832	432,145	81,071,397	
First Ohio	266,113			11,929,576	12,195,689	126,941	10,232	3,465	140,638	12,078,044	
Tenth Ohio				5,614,966	5,614,966			81	81	5,651,583	
Eighteenth Ohio			769	158,352	159,121					159,121	
Oregon				930	930					930	
First Pennsylvania			60,610	2,256,334	2,316,944	25,112	135		25,247	2,288,458	
Twelfth Pennsylvania				554	554					733	
Twenty-third Pennsylvania				32,077	32,077					32,071	
Rhode Island				2,042	2,042					2,045	
Tennessee	23,024	2,245,668		19,615,188	21,883,880					21,876,635	
First Texas		14,579		28,457	43,036					42,862	
Utah				787	787					787	
Virginia	500,595	807,867	177,248	23,655,756	25,141,466	2,443,669	96,021	14,077	2,553,767	22,561,738	
West Virginia				11,733,765	11,733,765	16,965		147	17,112	11,463,319	
Wisconsin				175,874	175,874					179,623	
Total, 1949	41,902,543	5,585,821	2,757,097	188,696,365	238,941,826	4,502,733	161,376	148,689	4,812,798	234,244,486	
Total, 1948	45,345,930	5,631,713	3,206,919	190,496,360	244,680,922	4,816,711	171,718	170,482	5,158,911	239,958,770	
Decrease	3,443,387	45,892	449,822	1,799,995	5,739,096	313,978	10,342	21,793	346,113	5,714,284	

¹ Scrap chewing tobacco heretofore classified as smoking tobacco has been reported separately by manufacturers since Jan. 1, 1931, but is included with smoking tobacco and snuff in this table; the total of each class manufactured during the year is as follows: Scrap chewing tobacco, 39,642,015 pounds; smoking tobacco, 108,146,061 pounds; and snuff, 40,908,289 pounds.

TABLE 13.—Cigars: Number of factories operated, quantity of tobacco used, number of cigars manufactured, and removed without payment of tax, calendar year 1949, 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, 1949	Opened	Closed	In business Jan. 1, 1950	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	Removed without payment of tax ³			
									For export	For use as sea stores	For personal consumption	Total
					Pounds	Pounds	Pounds	Number	Number	Number	Number	
Alabama	4	0	0	4	1,103,020	3,336	1,540,809	111,717,605			56,805	56,805
Arkansas	2	0	0	1	377	423		41,995			620	620
First California	28	2	5	25	175,712	21,241	481	12,946,676	65,000	6,000	28,201	99,201
Sixth California	39	10	15	34	106,585	441,734	4,266	27,405,140	10,500	106,250	73,251	190,001
Colorado	61	0	1	3	1,447	1,056	296	135,232			2,607	2,607
Connecticut	6	2	0	59	259,445	230,084	56,685	24,758,189			216,705	216,705
Delaware	1	0	0	2	707	6	612	57,000				
Florida	133	12	23	122	9,891,516	1,903,897	9,491,030	1,008,080,359	3,955,425	82,000	2,482,704	6,520,129
Georgia	12	2	4	10	1,406,090	3,433	2,407,237	177,474,571			4,911	4,911
Idaho	1	0	1	0	94	7		5,550				
First Illinois	149	1	0	141	99,912	101,983	53,655	12,424,073			201,305	201,305
Eighth Illinois	45	2	5	42	28,437	8,349	5,701	2,068,057			26,358	26,358
Indiana	22	0	1	21	1,180,380	621,808	84,058	90,509,920	858,000	280,000	36,028	1,174,028
Iowa	13	0	7	6	6,670	769	1,666	412,183			3,458	3,458
Kansas	2	0	2	2	1,419	15	46	40,166			366	366
Kentucky	14	0	0	14	641,548	1,635,710	98,430	130,385,584	2,400		41,439	43,839
Louisiana	5	0	2	4	453,859	611,228	276,581	72,650,789	21,000			21,000
Maine	5	0	0	6	5,613	4,921	1,357	664,769			7,209	7,209
Maryland	8	0	2	8	139,366	31,725	206,899	18,292,110			603	603
Massachusetts	99	5	12	92	366,265	214,134	358,199	49,453,539	29,000	20,000	135,924	184,924
Michigan	49	3	6	48	249,069	675,400	75,701	49,026,910	378,000		144,127	522,127
Minnesota	31	5	3	30	20,265	7,234	9,622	1,793,099			23,857	23,857
First Missouri	27	2	6	23	56,506	11,357	9,372	3,427,393			74,493	74,493
Sixth Missouri	5	1	0	5	11,630	94,429	114	6,203,855			303	303
Montana	2	0	0	2	83	5	10	4,140			90	90
Nebraska	5	0	0	4	755	372	323	76,002			552	552
Nevada	1	0	0	1								
New Hampshire	15	0	1	14	519,172	5,750	315,125	40,575,021	98,650		148,524	247,174
First New Jersey	15	0	3	12	648,758	1,381,482	245,463	119,853,640	232,100	5,000	37,631	274,731
Fifth New Jersey	52	3	6	49	1,547,951	3,074,525	48,426	236,000,874	559,700	2,500	204,906	767,106
New Mexico	2	0	0	1	799	48		35,225			275	275
First New York	116	11	13	109	1,101,121	77,690	42,133	56,778,728			151,286	151,286
Second New York	70	11	14	67	457,197	74,329	22,163	27,631,879	25,550		77,080	102,630
Third New York	125	7	13	114	107,853	146,896	69,799	18,638,169	39,750		82,570	122,320
Fourteenth New York	123	15	24	114	238,311	792,243	18,113	54,942,254	16,000		49,060	65,060
Twenty-first New York	22	1	7	16	15,695	3,493	840	1,050,886			6,543	6,543
Twenty-eighth New York	37	0	2	35	55,822	3,185	4,720	2,692,682			15,732	15,732
North Carolina	7	1	1	7	277,727	23	321,160	28,910,297			37,879	37,879
North Dakota	2	0	0	2	296	169	16	24,850				
First Ohio	16	1	4	13	261,619	34,974	17,771	11,432,862			30,177	30,177
Tenth Ohio	16	1	4	13	874,421	2,394,564	465,506	164,822,798	1,211,000	92,500	339,146	1,642,646
Eleventh Ohio	13	0	1	12	24,337	93	16,909	2,342,122			690	690
Eighteenth Ohio	33	4	8	29	269,611	85,257	279,479	32,454,199			51,398	51,398
Oregon	7	0	3	4	1,111	740	270	117,165			2,940	2,940
First Pennsylvania	315	11	41	285	11,666,412	11,278,209	6,716,222	1,659,490,722	17,732,775	5,183,500	663,333	23,479,605
Twelfth Pennsylvania	24	4	6	22	3,245,049	7,248,299	803,092	666,566,320	4,272,076	1,155,500	65,699	6,493,175
Twenty-third Pennsylvania	24	0	0	24	251,445	4,302	120,184	18,213,423			8,895	8,895
Rhode Island	20	1	3	18	39,620	1,094	8,122	2,187,979			4,238	4,238
South Carolina	2	0	0	2	969,832	1,119,961	450,502	168,530,375	758,000	59,000	1,014	818,014
South Dakota	1	0	0	1	9		7	750				
Tennessee	5	1	1	5	564,162	169,266	1,189	39,237,119	52,000		651	651
First Texas	5	0	2	3	163,225	80,961	3,487	10,622,435			2,230	2,230
Second Texas	2	0	0	2	1,379	104	1,615	125,823			2,219	2,219
Utah	1	0	0	1	1,114	5,227		371,653			3,603	3,603
Vermont	1	0	0	1	93	221		10,216			216	216
Virginia	4	0	1	6	2,636,854	509,162	1,044	164,894,278	2,356,250	241,200	909	2,598,353
Washington	4	0	0	4	446	217	348	47,039			1,314	1,314
West Virginia	14	2	3	13	1,058,635	1,218,954	217	110,469,820				
Wisconsin	115	14	16	113	104,745	55,267	99,844	13,010,997			159,145	159,145
Wyoming	1	0	0	1	45	6		1,768			93	93
Total, 1949	1,982	144	305	1,821	43,311,515	36,391,422	24,756,916	5,452,994,329	32,673,176	7,233,450	5,611,112	45,517,738
Total, 1948	2,228	174	420	1,982	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
Increase												
Decrease	246	30	115	161	13,828,090	4,192,908	3,596,779	192,110,147	6,562,473	912,750	206,914	7,268,309

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND

Sixth California						59	59	40,900				
First New York					698	1,439	457	755,370				
Fourteenth New York					3,641	1,148	1,065	1,632,600		7,000		7,000
Virginia					78,802	181,403		81,031,330				
Total, 1949					83,281	184,049	1,581	83,460,200		7,000		7,000
Total, 1948					112,419	178,803	4,888	89,134,180		40,000		56,000
Increase						5,246						
Decrease					29,138		3,307	5,673,980	40,000	9,000		49,000

¹ The number of factories in business includes factories which manufactured small cigars.
² A average quantity of leaf tobacco used per 1,000 large cigars, 22.89 pounds; 1,000 small cigars, 3.96 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: Michigan, 6,000; first Pennsylvania, 89,050; Virginia, 20,000; total, 115,050 cigars.

TABLE 14.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1949, by collection districts¹

District	Class A (manufactured to retail at not more than 2½ cents each)—tax, \$2.50 per thousand	Class B (manufactured to retail at more than 2½ cents each and not more than 4 cents each)—tax, \$3 per thousand	Class C (manufactured to retail at more than 4 cents each and not more than 6 cents each)—tax, \$4 per thousand	Class D (manufactured to retail at more than 6 cents each and not more than 8 cents each)—tax, \$7 per thousand	Class E (manufactured to retail at more than 8 cents each and not more than 15 cents each)—tax, \$10 per thousand	Class F (manufactured to retail at more than 15 cents each and not more than 20 cents each)—tax, \$15 per thousand	Class G (manufactured to retail at more than 20 cents each)—tax, \$20 per thousand	Total
	Number	Number	Number	Number	Number	Number	Number	Number
Alabama			103,197,975	14,700	29,450			103,242,125
Arkansas			20,850	16,475	4,000			41,325
First California		9,700,000	1,172,025	557,150	1,000,175	438,250	10,202	12,877,802
Sixth California			257,250	215,953	21,758,921	4,951,706	164,425	27,348,255
Colorado			60,550	14,550	83,550			159,000
Connecticut		206,000	167,115	4,541,900	18,546,770	1,563,525		25,025,310
Delaware				57,000				57,000
Florida	10,383,200	6,442,201	565,698,948	254,109,511	82,004,325	12,392,970	56,482,730	987,513,885
Georgia	1,920	2,489,350	170,606,175	53,500	29,175			173,180,120
Idaho			2,350	3,200				5,550
First Illinois	164,500	23,300	445,750	904,460	8,974,291	1,107,325	606,937	12,226,563
Eighth Illinois			125,050	956,914	988,250			2,070,214
Indiana	170,100	2,148,250	1,497,950	13,852,693	71,042,805	53,250	8,650	88,773,698
Iowa			4,250	226,950	174,675			405,875
Kansas	10,000		19,400	4,000				33,650
Kentucky	13,050	253,300	2,432,150	226,152	132,093,890	8,175		135,026,717
Louisiana			15,650	12,437,200	52,994,293	6,876,088	260,975	72,584,206
Maine			20,250	245,000	395,860			661,110
Maryland	150		16,513,750	455,300	1,176,700	5,050	1,275	18,152,225
Massachusetts	719,400	587,000	765,425	32,421,745	14,495,843	723,550	43,050	49,756,013
Michigan		356,000	6,019,550	1,395,475	41,011,170	119,350	1,025	48,902,570
Minnesota			1,041,575	1,22,950	515,248	5,975	31,650	1,717,398
First Missouri	30,000		139,500	1,102,200	2,056,800	27,150	8,700	3,364,650
Sixth Missouri			1,121,030	103,200	5,468,514			6,692,744
Montana			950		3,100			4,050
Nebraska			20,800	27,450	27,300			75,550
New Hampshire			555,474	40,035,529			11,275	40,602,278
First New Jersey	171,225		5,690,240	3,252,525	104,179,308	7,038,867	2,209,860	122,542,025
Fifth New Jersey	318,347	10,653,000	54,936,825	2,729,720	153,297,315	6,560,650	2,328,445	230,824,302
New Mexico			33,000		600			33,600
First New York	796,700	22,945,300	5,842,200	19,741,000	4,697,078	303,045	68,450	54,393,773
Second New York	374,400	16,935,610	4,957,900	2,199,750	2,644,394	1,083,458	381,225	28,576,737
Third New York	329,077	245,700	6,062,250	2,368,525	7,639,295	1,520,161	493,442	18,658,450
Fourteenth New York	158,300	945,400	2,384,975	1,235,075	49,678,185	1,589,700	286,900	56,278,535
Twenty-first New York	34,000	333,000	107,650	232,700	221,925	93,075		1,022,350
Twenty-eighth New York	76,000	814,000	733,900	153,700	714,775			2,492,375
North Carolina			17,923,250	10,114,850	32,000			28,070,100
North Dakota			18,000	6,700				24,700
First Ohio	23,000	6,800	1,314,625	335,925	9,356,790	55,050		11,092,190
Tenth Ohio		2,331,400	1,462,100	14,146,080	139,084,602	1,930,180		158,954,262
Eleventh Ohio	41,000	277,900	1,934,700	8,650	1,000			2,263,250
Eighteenth Ohio	7,000	786,800	20,762,225	4,218,850	6,715,914	9,775		32,500,564
Oregon			15,550	38,250	64,725	850		119,375
First Pennsylvania	4,066,500	10,414,975	534,323,903	73,913,182	957,841,143	43,859,901	15,631,120	1,640,050,814
Twelfth Pennsylvania	3,314,200	16,660,850	145,110,306	48,876,757	436,927,878	13,566,572	94,325	664,550,888
Twenty-third Pennsylvania	25,200	1,785,350	15,812,760	641,400	94,790	150		18,359,650
Rhode Island	82,000	1,109,900	838,775	73,250	162,225	450		2,266,600
South Carolina	19,000	61,911,650	1,589,600	11,050	105,778,874			169,290,174
South Dakota			100	650				750
Tennessee	11,750	4,935,850	8,060,250	13,453,500	11,903,420			38,364,770
First Texas			781,500	1,743,325	5,266,055	2,763,405	6,550	10,560,835
Second Texas				116,050	20,380			136,430
Utah					368,575			368,575
Vermont			5,000	5,000				10,000
Virginia	33,600	27,209,700	100,825,732	1,529,406	39,567,120			169,165,558
Washington			19,550	17,500	18,125	100		55,275
West Virginia	30,200	756,600	15,120,875	36,311,063	62,313,330			114,532,068
Wisconsin			697,900	1,246,070	10,759,230	155,050	185,150	13,043,400
Wyoming					2,500			2,500
Total, 1949	21,403,819	203,265,436	1,818,702,299	563,337,605	2,604,266,085	108,803,153	79,316,361	5,399,094,758
Total, 1948	11,349,701	308,511,434	1,543,322,928	574,971,217	2,955,069,679	116,501,919	77,778,785	5,587,505,663
Increase	10,054,118		275,379,371				1,537,576	
Decrease		105,245,998		11,633,612	350,803,594	7,698,766		188,410,905

¹ In addition cigars weighing not more than 3 pounds per thousand were removed tax-paid during 1949 as follows: Sixth California, 27,000; first New York, 858,090; fourteenth New York, 1,760,600; Virginia, 81,013,440; total, 83,650,130 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 1949¹

Year	Number of warehouses				Tobacco used ²		
	In business Jan. 1	Opened	Closed	In business Dec. 31	Unstemmed	Stemmed	Scraps
1949	6	0	1	5	Pounds 704,429	Pounds 1,775,726	Pounds 59,139
1948	6	0	0	6	Pounds 477,598	Pounds 1,718,794	Pounds 75,623
Increase			1		226,831	56,932	16,484
Decrease				1			

Year	Manufactured	Removed tax-paid			
		Class A	Class B	Class C	Class D
1949	Number 150,245,992	Number 650	Number 71,450	Number 6,950	Number 8,840,513
1948	Number 142,893,534	Number 750	Number 65,100	Number 6,950	Number 9,140,297
Increase	7,352,458	100	6,350	6,950	299,784
Decrease					

Year	Removed tax-paid				Value of stamps used
	Class E	Class F	Class G	Total	
1949	Number 39,691,815	Number 42,311,976	Number 51,443,613	Number 142,366,967	\$2,122,597.41
1948	Number 35,687,381	Number 43,629,500	Number 51,350,807	Number 139,873,835	2,102,511.70
Increase	4,004,434	1,317,524	92,806	2,493,132	20,085.71
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 Average quantity of leaf tobacco used per 1,000 cigars, 20.97 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 1949, by collection districts

District	Number of factories ¹		Tobacco used ¹				
	In business Jan. 1, 1949	Opened	Closed	In business Jan. 1, 1950	Unstemmed	Stemmed	Scraps, cuttings, and clippings
First California	2	0	0	2	Pounds 1,048,489	Pounds 11,879,720	Pounds 412,479
Sixth California	1	0	0	1		177	
Florida	1	0	0	1			
Kentucky	1	0	0	1	Pounds 43,372,323	Pounds 69,004,429	Pounds 2,523,776
Massachusetts	1	0	0	1			43
Michigan	1	0	0	1			90
First Missouri	1	0	0	1			523,081
Fifth New Jersey	1	0	0	1	Pounds 2,239,811	Pounds 18,518,557	Pounds 890,001
First New York	3	0	0	3	Pounds 396,349	Pounds 1,713,974	Pounds 130,634
Second New York	7	0	2	5	Pounds 245,904	Pounds 1,180,322	Pounds 360
Third New York	6	0	0	6	Pounds 0,338	Pounds 87,360	Pounds 13,041
Fourth New York	2	0	0	2	Pounds 20,603	Pounds 45,313	Pounds 12,554
Twenty-eighth New York	0	0	0	0			
North Carolina	6	1	1	6	Pounds 28,809,147	Pounds 430,842,723	Pounds 2,440,281
Tenth Ohio	1	0	0	1			
First Pennsylvania	1	0	0	1			
Twelfth Pennsylvania	1	0	0	1			
Virginia	10	1	0	11	Pounds 9,557	Pounds 5,027,705	Pounds 8,432,471
Total, 1949	53	3	5	61	Pounds 75,106,564	Pounds 154,409,232	Pounds 15,378,840
Total, 1948	53	4	4	53	Pounds 151,288,785	Pounds 603,290,009	Pounds 52,140,856
Increase					Pounds 130,814,772	Pounds 674,127,884	Pounds 19,162,125
Decrease		1	1	2	Pounds 20,444,023		Pounds 30,762,016

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, 2.85 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 1949, by collection districts—Continued

District	Cigarettes weighing not more than 3 pounds per thousand					
	Manufactured	Removed without payment of tax			Total	Removed tax-paid
		For export	For use as sea stores	For use of the United States			For personal consumption
First California.....	Number 5,902,436,820	Number 1,672,419,800	Number 176,440,000	Number 3,820,000	Number 1,851,679,800	Number 4,054,617,020
Sixth California.....	58,699	12,200	40,000	921	12,200	56,400
Florida.....	14,300	1,368,571,760	31,815,000	4,129,980	1,404,556,740	7,660
Kentucky.....	50,529,974,605	198,583,780	21,805,000	24,494,200	198,583,780	4,200
Massachusetts.....	31,000	250,887,900	181,803,000	856,300	297,187,100	5,120,320
Michigan.....	195,107,700	181,803,000	856,300	3,815	182,133,000	9,374,855,180
First Missouri.....	9,607,967,080	3,873,900	25,000	27,283,000	4,734,015	782,048,300
Fifth New Jersey.....	964,766,802	34,412,210	3,140,000	209,807,604,696	30,423,000	696,354,856
First New York.....	606,043,831	11,214,339,100	2,766,452,000	247,981,460	4,605,260	18,334,870
Second New York.....	51,915,840	1,572,371,700	150,000	2,130,000	1,574,841,700	1,014,050
Third New York.....	51,915,840	12,031,782,860	1,293,574,800	72,820,000	13,392,995,040	195,629,543,366
Fourteenth New York.....	29,227,110	28,556,341,210	4,283,588,100	351,285,660	33,205,052,326	351,808,549,341
Twentieth New York.....	209,807,604,696	33,480,979,275	4,802,682,000	381,026,400	38,677,994,163	348,908,700,733
North Carolina.....	2,348,473,740	4,924,638,065	519,093,900	29,740,740	5,472,941,837	3,299,758,408
Tenth Ohio.....	357,170					
First Pennsylvania.....	104,707,655,590					
Twelfth Pennsylvania.....	384,961,685,063					
Virginia.....	386,825,746,052					
Total, 1949.....	1,864,050,939	4,924,638,065	519,093,900	29,740,740	5,472,941,837	3,299,758,408
Total, 1948.....						
Increase.....						
Decrease.....						

TABLE 17.—Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured and removed, calendar year 1949, 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
First New York.....	Pounds 371	Pounds 1,124	Pounds	Number 308,300	Number 200,000	Number 308,300
Second New York.....	93	1,099	73	312,450		316,470
Third New York.....	179			55,650		55,650
North Carolina.....	112		16	28,110		28,110
Twelfth Pennsylvania.....				2,720		2,720
Total, 1949.....	755	2,223	89	707,230	200,000	711,250
Total, 1948.....	574	1,753	264	641,250	204,500	663,870
Increase.....	181	470		65,980		47,380
Decrease.....			175		4,500	

¹ Average quantity of leaf tobacco used per 1,000 large cigarettes, 5.43 pounds.
NOTE.—The number of factories in business is included in table 16.

TABLE 18.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, also quantities of such articles manufactured, calendar years 1945 to 1949¹

Year	LEAF TOBACCO USED					Total
	Cigars		Cigarettes		Tobacco and snuff	
	Large	Small	Large	Small		
1945	128,011,949	378,414	783,507	943,502,267	218,499,433	1,291,178,570
1946	137,165,884	372,885	8,662	1,000,929,225	168,190,329	1,306,666,985
1947	135,028,366	309,472	2,785	1,055,591,192	164,184,731	1,355,116,546
1948	139,465,551	357,340	3,263	1,099,173,092	161,092,053	1,400,091,309
1949	124,842,632	830,787	3,837	1,096,150,593	161,019,845	1,382,347,694

Year	TOBACCO AND SNUFF MANUFACTURED						
	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snauff	Total
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	3,758,813	46,117,134	106,414,119	39,361,114	253,230,681
1947	47,305,808	5,151,735	3,793,349	42,188,634	104,080,032	39,163,514	242,283,072
1948	45,345,930	5,631,713	3,206,919	42,088,146	107,599,262	40,808,952	244,680,922
1949	41,902,543	5,685,821	2,757,097	39,642,015	108,146,061	40,908,289	238,941,826

Year	CIGARS AND CIGARETTES MANUFACTURED			
	Cigars		Cigarettes	
	Weighting more than 3 pounds per thousand	Weighting not more than 3 pounds per thousand	Weighting more than 3 pounds per thousand	Weighting not more than 3 pounds per thousand
1945	5,274,674,590	98,167,030	82,415,955	332,164,669,733
1946	5,617,699,668	92,261,850	1,657,900	350,038,092,948
1947	5,487,656,171	79,689,570	536,870	369,682,768,875
1948	5,645,104,476	89,134,180	641,250	386,825,746,052
1949	5,452,994,329	83,460,200	707,230	384,961,695,063

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 tobacco and cigars, calendar year 1949
NUMBER OF TOBACCO FACTORIES, AGGREGATE QUANTITY OF EACH KIND, AND TOTAL OF ALL KINDS OF TOBACCO PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1948 AND 1949

Output of tobacco (pounds)	Manufactured tobacco produced							
	Number of factories	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snauff	Total
Under 50,000	314	38,713	67,139	2,026	228,406	683,198	106,122	1,277,126
50,000 to 100,000	9	159,206	2,026	2,562	228,406	492,287	188,796	1,722,719
100,000 to 250,000	9	450,438	2,562	2,562	228,406	756,847	158,796	1,889,694
250,000 to 500,000	14	2,961,902	2,562	2,562	228,406	967,767	1,738,168	2,889,163
500,000 to 1,000,000	18	1,621,449	2,562	2,562	228,406	12,116,935	38,755,887	22,500,997
Over 1,000,000	371	45,345,930	5,631,713	3,206,919	42,088,146	107,599,262	40,808,952	244,680,922
Total	714	45,345,930	5,631,713	3,206,919	42,088,146	107,599,262	40,808,952	244,680,922
Under 50,000	289	450	32,927	78,203	360,564	705,872	93,166	1,271,181
50,000 to 100,000	10	320,861	144,086	1,377	155,019	385,124	150,040	1,541,520
100,000 to 250,000	6	23,024	800,556	2,700	224,118	743,350	150,040	1,585,155
250,000 to 500,000	14	5,887,807	3,106,443	2,700	585,614	835,785	2,244,979	2,844,979
500,000 to 1,000,000	17	36,670,401	1,501,809	2,674,817	36,180,926	11,944,810	3,717,229	26,783,063
Over 1,000,000	343	41,902,543	5,685,821	2,757,097	39,642,015	108,146,061	40,908,289	238,941,826
Total	714	45,345,930	5,685,821	2,757,097	39,642,015	108,146,061	40,908,289	238,941,826

TABLE 19.—Summary of operations of tobacco and cigars, calendar year 1949—Continued
SUMMARY

Output of tobacco (pounds)	Number of factories		Increase or decrease (—)	1948	1949	Increase or decrease (—)	Percent of total	
	1948	1949					1948	1949
	Pounds						Pounds	
Under 50,000.....	314	280	-25	1,277,126	1,271,181	-5,945	0.52	0.53
50,000 to 100,000.....	9	7	-2	1,727,710	1,541,620	-186,090	26	23
100,000 to 250,000.....	9	10	1	1,302,710	1,541,155	238,445	27	66
250,000 to 500,000.....	7	6	-1	2,183,163	2,244,079	60,916	1.10	94
500,000 to 1,000,000.....	11	14	3	22,500,027	26,753,063	4,253,036	9.20	11.21
Over 1,000,000.....	18	17	-1	216,097,223	206,515,938	-9,581,285	88.32	86.43
Total.....	371	343	-28	244,680,922	238,941,826	-5,739,096	100.00	100.00

NUMBER OF CIGAR FACTORIES, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1948 AND 1949

Output of cigars	Number of factories		Increase or decrease (—)	1948	1949	Increase or decrease (—)	Percent of total production	
	1948	1949					1948	1949
	Number						Number	
Under 250,000.....	2,040	1,805	-235	91,135,219	78,091,945	-13,043,274	1.61	1.43
250,000 to 500,000.....	106	79	-27	37,062,963	27,208,044	-9,854,919	.66	.60
500,000 to 1,000,000.....	48	50	2	33,085,119	33,318,617	233,498	.59	.61
1,000,000 to 2,000,000.....	44	36	-8	63,012,028	50,961,075	-12,050,953	1.12	.93
2,000,000 to 3,000,000.....	13	13	0	31,742,131	30,115,475	-1,626,656	.56	.53
3,000,000 to 4,000,000.....	16	14	-2	65,118,700	48,633,567	-16,485,133	.88	.89
4,000,000 to 5,000,000.....	11	7	-4	49,729,519	30,344,285	-19,385,234	1.31	1.39
5,000,000 to 7,500,000.....	12	12	0	74,199,173	75,569,023	1,369,850	2.64	2.84
7,500,000 to 10,000,000.....	17	19	2	148,996,194	160,242,162	11,246,968	7.59	8.94
10,000,000 to 20,000,000.....	29	23	-6	428,307,104	323,972,985	-104,334,109	14.00	16.52
20,000,000 to 40,000,000.....	27	31	4	790,354,181	917,283,567	126,929,386	68.06	67.44
Over 40,000,000.....	39	37	-2	3,842,162,145	3,657,273,574	-184,888,571	100.00	100.00
Total.....	2,402	2,126	-276	5,645,104,476	5,452,994,329	-192,110,147		

TABLE 20.—Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1950, by collection districts¹

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.....	17,342	14,532		1,446,437,000	1,473,567,000	
Florida.....				12,200	12,200	
First Illinois.....	15,555	15,665				
Kentucky.....	265,481	191,492		864,697,610	912,114,610	
First Missouri.....	829,540	791,334		102,628,680	88,089,880	
Fifth New Jersey.....				233,366,600	213,998,400	
First New York.....	51,097	41,864		147,651,800	138,033,000	30,800
Second New York.....	655	578		3,115,400	3,276,400	
Third New York.....				3,477,810	2,505,810	
Fourteenth New York.....				5,066,000	5,034,000	
North Carolina.....	343,990	302,651		9,538,815,600	9,887,240,600	19,390,000
First Ohio.....	155,330	130,016				
First Pennsylvania.....	8,146	8,436		1,142,773,600	1,080,103,600	
Virginia.....	2,889,260	2,899,603		11,076,388,820	11,526,982,000	13,330,000
West Virginia.....	18,423	15,091				
Total.....	4,594,819	4,411,282		24,584,429,120	25,330,957,500	32,750,800

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.....	55,000	55,000				
Sixth California.....	26,500	17,750				
Connecticut.....						
Florida.....	6,770,975	6,248,700	72	72	65,520	85,680
Indiana.....	152,500	314,500				
Louisiana.....	3,000	24,000	33,135	33,135		
Massachusetts.....					192,000	192,000
Michigan.....	571,500	568,500				
New Hampshire.....	13,450	14,950				
First New Jersey.....	129,725	152,000				
Fifth New Jersey.....	243,750	282,000				
Second New York.....	12,050	12,050	10,323	6,765		
Third New York.....	40,600	39,350	13,735	13,735	10,800	10,800
Fourteenth New York.....	7,500	4,000				
North Carolina.....			20,152	20,025		
Tenth Ohio.....	130,500	502,500	60,030	60,030	31,755,977	29,217,977
First Pennsylvania.....	16,236,750	15,960,250				
Twelfth Pennsylvania.....	3,668,126	3,765,126	122,705	122,705		
South Carolina.....	662,250	597,500	9,862	6,308		
Tennessee.....	40,000	52,000	113,850	113,850		
Virginia.....	672,300	819,277	300	100		
Total.....	29,436,476	29,429,453	384,154	376,725	32,024,297	29,506,457

¹ Tax-paid or returned to factory, or destroyed after removal and prior to exportation: 2,163 pounds of tobacco and snuff, 4,996,820 small cigarettes, 63,543 large cigars, and 200 pounds of scraps, cuttings, and clippings.
² Cigarettes weighing more than 3 pounds per thousand: 210,300 removed for exportation, 210,000 exported.
³ Cigars weighing not more than 3 pounds per thousand: 29,000 removed for exportation, 34,000 exported.
⁴ Exported: Class A, 91,100; class B, 36,000; class C, 10,732,677; class D, 1,497,676; class E, 16,421,125; class F, 123,275; class G, 527,600 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, 1950

Class of product	Withdrawn from warehouses during year	Exported	Tax-paid or returned to factory
Tobacco and snuff.....pounds.....	1	1	
Large cigars.....number.....			
Small cigarettes.....do.....	30,555,700	31,651,100	

¹ There were five 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, 1950

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.....	101,099	104,873	420	
Small cigars.....number.....	5,000	5,000		
Large cigars.....do.....	3,355,775	3,730,075	64,500	7,500
Small cigarettes.....do.....	3,590,918,100	3,537,721,040	72,414,800	3,725,860

¹ Class C, 155,950; class D, 82,500; class E, 3,050,700; class F, 92,090; class G, 4,625 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, 1950

Class of product	Withdrawn from warehouses during year	Delivered		Tax-paid or returned to factory
		To vessels for sea stores	For export	
Tobacco and snuff.....pounds.....	82,339	70,504	11,877	542
Small cigars.....number.....				
Large cigars.....do.....	5,249,782	5,187,432	48,750	39,800
Small cigarettes.....do.....	3,920,469,880	3,722,638,240	197,152,300	7,534,540

¹ There were 42 bonded internal revenue and 8 Navy warehouses in operation at the close of the year.
² In addition, 2,630,000 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 1949 and 1950

Fiscal year	Cigarette papers			
	Tax-free packages, books, or sets		Tax-paid packages, books, or sets	
	Domestic	Imported	Domestic	Imported
1950.....	Number 544,563,042	Number	Number 69,698,860	Number 234,948
1949.....	569,769,472		59,431,496	235,000

Fiscal year	Cigarette tubes	
	Tax-free	Tax-paid
1950.....	11,065,560	11,155,000
1949.....	9,419,300	5,099,900

TABLE 25.—Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1950

Classification	Large cigars							Total
	Class A	Class B	Class C	Class D	Class E	Class F	Class G	
Domestic manufacture.....	Number 23,711,860	Number 205,280,272	Number 1,889,201,141	Number 698,360,543	Number 2,409,542,674	Number 109,326,491	Number 77,233,802	Number 5,312,676,783
Bonded manufacturing warehouses.....	400	70,000	2,531,570	9,882,609	40,835,074	41,807,181	53,419,419	143,545,533
Imported—Cuba.....	11,500	1,385	26,315	7,550	51,970	63,325	10,493,221	10,616,416
Imported—Other countries.....				482,615	92,160	73,530	93,612	783,117
Total.....	23,723,760	205,351,707	1,891,739,926	698,734,817	2,450,521,878	151,203,437	141,262,144	5,477,622,169
Puerto Rican manufacture.....	10,000	25,300	169,730	16,330	180,550	223,900	3,245	635,295
Total.....	23,733,760	205,377,007	1,891,929,676	698,749,867	2,450,702,428	151,493,337	141,271,389	5,478,257,464

Classification	Small cigars			Large cigarettes	Small cigarettes	Chewing and smoking tobacco	Total tobacco and snuff
	Number	Number	Number				
Domestic manufacture.....	76,993,320	697,790	355,097,544	Number 640,266	Number 355,095,451	Pounds 194,763,422	Pounds 235,801,364
Imported—Cuba.....				1,824	380,380	197	41,037,942
Imported—Other countries.....				55,700	1,336,909	62,135	9,472
Total.....	76,993,320	697,790	355,097,544	697,790	356,432,339	194,925,754	235,873,108
Puerto Rican manufacture.....			161,600				
Total.....	76,993,320	697,790	355,097,706	697,790	356,432,339	194,825,754	235,873,108

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 1949, by collection districts

District	Dealers in leaf tobacco			Leaf tobacco exported by dealers						Leaf tobacco received from farmers by 1—					
	In business Jan. 1, 1949	Opened	Closed	In business Jan. 1, 1950	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		
Alabama	0	1	0	0											
First California	0	1	1	4									1,715		
Sixth California	5	1	1	5									23,470,106		
Connecticut	58	8	10	56	1,470,911				1,476,911				3,933		
Delaware	33	0	0	34	47,495	40,032			88,177				21,323,831		
Florida	60	267	33	64	5,007,243				5,007,243				128,187,688		
Georgia	13	0	0	17	36,828,283	897,040	7		37,225,333				7,661,002		
First Illinois	14	11	226	480	7,481,975	43,323			7,481,975				393,577,082		
Indiana	470	236	0	0	191,675				191,675				33,538,102		
Kentucky	0	1	0	1	39,835,957	190,117	45,064		39,835,957				33,538,102		
Louisiana	61	39	42	58	3,061,909	488			3,061,909				2,924,547		
Maryland	12	1	0	13	691,600				691,600				339,353		
Massachusetts	3	0	0	3									800		
Michigan	3	0	0	3									4,712,928		
Minnesota	2	0	0	1									400		
First Missouri	2	0	0	3									200		
Sixth Missouri	3	0	0	4									335		
Fifth New Jersey	5	0	0	4									740,156,789		
First New Jersey	3	0	0	3									20,783,715		
Second New Jersey	5	0	0	4									203,692		
Third New Jersey	93	6	14	85	39,835,957	190,117	45,064		39,835,957				92,722		
Fourth New Jersey	40	6	6	40	3,061,909	488			3,061,909				654		
Fourth New York	7	1	1	7									200		
Twenty-first New York	2	0	0	2									225		
Twenty-eighth New York	509	822	0	538	61,022,280	445,801	241,968	369,700	62,969,749				20,037		
North Carolina	24	7	7	24	1,531,461				1,531,461				2,638		
First Ohio	5	2	1	6									315		
Tenth Ohio	1	1	1	1									24,850,809		
Eleventh Ohio	3	0	0	3									684		
Eighteenth Ohio	1	0	0	1									225		
Oregon	81	3	5	79	1,442,087				1,442,087				86,620,171		
First Pennsylvania	3	1	2	3									137,742,615		
Twelfth Pennsylvania	8	1	0	7	183,061				183,061				132,859,243		
Twenty-third Pennsylvania	3	1	0	3	21,839,433				21,839,433				725		
South Carolina	96	138	178	106	21,839,433	1,077,989	40,216	30,050	22,984,710				140,212,946		
Tennessee	278	138	166	270	21,839,433	1,077,989	40,216	30,050	22,984,710				6,882,086		
First Texas	1	0	0	1									24,850,809		
Virginia	234	100	132	262	254,411,906	10,609,197	352,360	3,124,881	274,068,294				98,867		
West Virginia	9	5	6	9									91,307		
Wisconsin	28	1	2	27	253,814				253,814				288,794		
Total, 1949	2,176	1,961	1,905	2,223	436,044,529	19,504,648	679,615	3,514,581	479,743,373				65,985,905		
Total, 1948	2,189	1,980	1,993	2,176	374,119,102	21,838,079	769,134	7,363,863	404,090,178				7,510		
Increase	13	19	88	56	81,925,427	2,333,431	89,519	3,849,282	75,653,195				59,695		
Decrease															

1 In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 91,716,115 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 1949

Class 1	Number of factories in business Jan. 1, 1949	On hand Jan. 1, 1949					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1	6			31,832			
2	47	6,815		395,724		30,182	1,426
3	17			249,343			
4	34	1,300,904	9,145	1,129,690	2,622,243	813,996	153,494
5	3			290	3,341	77,538	6,800
6	11	6,194		163,654		14,162,273	5,849,179
7	27	2,930,706	215,462	1,313,337	4,302,759	500,258	50,294
8	19		363,056				1,000
9	2			3,260	1,321	851	
Total	166	4,283,576	587,663	3,287,309	6,929,664	15,585,098	6,032,193
		Received					
		Opened					
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1	1			55,483			
2	4	233,825	5,863	1,698,093		355,670	491,327
3	0			1,343,142		1,309	
4	1	27,112,567	125,034	10,053,918	160,059	12,126,646	745,013
5	0	155		143,779		1,737,854	
6	0	389,462	511,677	5,570,435	760	238,520,321	44,431,228
7	2	11,221,470	405,144	5,681,479	6,520,495	2,668,115	235,350
8	2	17,978	187,721				
9	0	9,815	108,809				
Total	10	38,985,264	1,344,263	24,356,651	6,685,884	255,400,118	45,911,193
		Closed					
		Removed					
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1	0			91,170			
2	4			1,624,651		296,156	418,089
3	2		17	1,420,033			
4	3	43,252	1,674	25,775,882	7,753,710	9,525,861	1,252,759
5	0			335,955	46,881	1,413,701	38,413
6	0	39,902	502,627	100,006		171,100	36,386
7	2	157,606	1,558	1,709,412	760	229,073,792	23,476,091
8	2	5,141,541	358,069	5,230,018	13,049,590	476,784	221,746
9	0	397					
Total	13	5,382,698	1,250,855	36,290,333	20,857,734	240,958,402	25,452,043
		On hand Jan. 1, 1950					
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1	7			13,843			
2	47	122,887	122	431,988		64,654	58,235
3	15			141,350			
4	32	2,046,441	11,686	1,303,102	2,044,303	133,243	38,409
5	3			1,037		58,519	10,462
6	11	7,580		80,244		33,759,121	2,528,640
7	27	2,624,301	261,055	1,859,141	4,408,115	690,891	61,692
8	19		299,964				
9	2	12		162	701	16	436
Total	163	4,801,221	572,837	3,830,767	6,474,336	34,706,444	2,697,874
Loss							
Gain		33,055,021	108,254	12,477,140	13,716,522	4,679,636	23,823,474

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

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 28.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1950, or portion thereof, under the various annual rates, by collection districts and States

Districts ¹	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 non-beverage products, less than 25 gallons, \$25	Manufacturers of non-beverage products, not exceeding 50 gallons, \$50	Manufacturers of non-beverage products, 50 gallons or more, \$100	Wholesale dealers in wines, \$110	Wholesale dealers in wines and malt liquors, \$110	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$55	Brewers, 500 barrels or more, \$110	Wholesale dealers in fermented malt liquors, \$35	Retail dealers in fermented malt liquors, \$22	Retail dealers in malt liquors at large, \$22	Temporary dealers in liquors (beer or wine), \$2.30 per month
Alabama	1			17	598		4		1	8	2			1			93	2,976		1
Alaska				11	686												19	48		14
Arizona				92	1,972											1	24	330		1
Arkansas				29	915							16	357				65	2,023		588
First California	6	28	13	722	20,841			6	4	57	3		1		11	217	5,851		286	
Sixth California	4	8	3	399	17,725			4	2	43		4			8	138	6,484		15	
Colorado		1		42	2,298		11	336	1	1			54	1	3	96	1,152		568	
Connecticut	1	4	4	137	5,478				2	11					2	360	3,205		2	
Delaware	5			18	649					1					2	19	46		73	
District of Columbia				136	1,981	83	3			1			26		1	23	239		2	
Florida		2		159	7,040	2				2		46	3,246		6	128	4,805	2	6	
Georgia	1	2		57	1,839			3	1	13	6	15	29	1,300	1	75	1,928		1	
Hawaii				50	979					1					5	20	64		15	
Idaho				6	922										3	94	2,153		1,074	
First Illinois	5	4	2	378	21,036		15	4	5	91	4		3	17	22	953	748		520	
Eighth Illinois	2	4		120	6,262		13	2		12			1		10	141	605		265	
Indiana	3	9	10	58	6,231				1	22		12	2	2,262	11	242	1,335	1	20	
Iowa				4	3,238	1	6		2	12					3	323	4,190		80	
Kansas				41	961					2						197	5,120		104	
Kentucky	4	14	18	139	2,363	24	7		1	15	1				6	226	2,910	2	115	
Louisiana	1	2		83	6,165	1		1	1	7					5	125	4,620		2	
Maine				5	302					4						70	2,770		812	
Maryland	2	7	15	109	5,060	100	5		4	25		1	313		7	220	1,798		607	
Massachusetts	7	8	6	310	8,087		909	8	7	69		4			13	678	266		1,438	
Michigan	2	4	4	463	20,214			1	2	38	1	4			19	508	499		442	
Minnesota		1	2	72	2,662		113	2		21	1	2			17	564	11,045	3	18	
Mississippi	1			56	2,064			1		4			242			112	4,282		366	
First Missouri	8		1	96	4,176	58	6		4	39	4		3		7	185	4,547	12	49	
Sixth Missouri				67	2,615	8	2	1	2	9		2		1	3	161	2,643		27	
Montana				26	1,991										7	85	374		5	
Nebraska	13			1,670		141	16			3					4	193	1,607		7	
Nevada				25	1,053		51								1	30	202			
New Hampshire				1	327		3			2						38	1,860		163	
First New Jersey				46	3,803				2	7						230	143		785	
Fifth New Jersey	16	2	9	148	10,834	17		2	2	57	23		17		8	474	350		7	
New Mexico		1		43	1,506											29	47		12	
First New York	3	2	1	305	8,662	6	1	1	4	50	28		10		10	302	11,071	23	180	
Second New York	3	3		89	1,322	32		3	2	48	53		56			19	845	3	50	
Third New York	1		1	250	3,933	5	1	2		21	30		26		2	33	3,055		295	
Fourteenth New York	4		2	81	3,385			3	1	29	14				6	207	7,849		277	
Twenty-first New York	2			18	4,178			3	2	12					5	127	2,965		615	
Twenty-eighth New York	7	1		39	5,515			1	3	28					13	166	4,894		5	
North Carolina				60	2,237		9		3	5	7	28	39	1,257	1	137	5,719		32	
North Dakota				13	1,145											88	473		474	
First Ohio	6	2	4	104	4,038	5		1	1	29	4		2		11	68	967		167	
Tenth Ohio				88	3,185			1		9					7	67	530		62	
Eleventh Ohio				101	2,656			1	1	10					6	35	487		823	
Eighteenth Ohio	5		1	242	11,103			2	1	25					12	92	449		28	
Oklahoma	1			44	943					1					1	169	5,781		63	
Oregon		1		67	2,321		2		4	5					2	101	3,217		7	
First Pennsylvania	11	1	14	303	8,852	21	2	2	5	69					27	1,075	2,087		33	
Twelfth Pennsylvania	1		1	120	4,591		1	1	1	3					13	269	613		40	
Twenty-third Pennsylvania	3	15	3	244	7,799			1	5	19					17	1,098	1,614		32	
Rhode Island				48	2,090	2	85		1	7					2	76	63		17	
South Carolina				15	1,329						1	23	1	2,749		54	2,859		42	
South Dakota			1	8	1,062											109	1,457		108	
Tennessee				88	1,285		6	2	3	22					2	140	6,010	27	37	
First Texas	1			60	4,377	9		2	1	11		3	6,118		6	538	11,010		10	
Second Texas				104	3,641	10		1	1	10					1	270	3,843	10	19	
Utah				1	114					1					2	48	1,655		10	
Vermont				6	430			1		2						4	20	120		3
Virginia	1			36	3,120		2	1	2	15		3	41	1	4	141	2,432		53	
Washington		2		236	6,078					13		1			11	130	1,317		3	
West Virginia				4	816					1				478		1	192	5,009		909
Wisconsin		4	1	117	14,072	4	572	1		13					52	1,013	5,359		36	
Wyoming				1	714		3								2	81	158			
Total	120	129	121	7,060	294,466	540	2,177	73	79	1,043	195	224	199	21,959	2	405	14,015	177,203	83	13,060
TOTALS FOR STATES																				
California	10	36	16	1,121	38,566			10	6	100	3		1		19	355	12,335		874	
Illinois	7	4	6	498	27,293		28	6	5	103	4		3	19	32	1,094	1,353		1,594	
Missouri	8		1	163	6,791	66	8	1	6	48	4	2		10	10	346	7,190	12	415	
New Jersey	17	2	10	194	14,637	17		4	2	64	25		21	11	11	704	493		948	
New York	20	6	4	782	31,936	43	2	13	12	188	130		92	127	36	854	30,679	26	1,459	
Ohio	10	2	5	535	20,952	5		4	3	73	4				36	262	2,433		1,516	
Pennsylvania	15	16	18	667	21,222	21	4	5	11	91					57	2,442	4,314		145	
Texas	1			164	3,018	19		3	2	21		3		6,118	7	808	14,853	37	41	

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 28.—Number of each class of special-taxpayers purchasing special-tax stamps covering the fiscal year 1950, or portion thereof, under the various annual rates, by collection districts and States—Continued

Districts ¹	Oleomargarine					Adulterated butter and filled cheese					Narcotics					
	Manu- factur- ers of oleo- marga- rine, \$600	Whole- sale dealers in col- ored oleo- marga- rine, \$480	Retail dealers in col- ored oleo- marga- rine, \$48	Whole- sale dealers in un- colored oleo- marga- rine, \$200	Retail dealers in un- colored oleo- marga- rine, \$6	Manu- factur- ers of adulter- ated butter, \$600	Whole- sale dealers in adul- terated butter, \$480	Retail dealers in adul- terated butter, \$48	Manu- factur- ers of process or ren- ovated butter, \$50	Manu- factur- ers of filled cheese, \$100	Manu- factur- ers, 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	Labor- atories, etc., \$1
Alabama	1	43	1,233	21	5,493			2		1	18	753	2,345		7	2
Alaska			118		146							30	88			
Arizona		17	581	2	1,462						8	280	887	11		
Arkansas	2	49	950	22	4,933						7	614	1,743	23		
First California	4	47	4,874	44	10,141					3	33	1,965	7,952	34	5	
Sixth California	6	54	4,884	31	9,729					5	50	1,965	11,005	45	12	
Colorado		27	1,046	6	2,149						24	639	2,179	16		
Connecticut				43	2,707						13	794	3,001	69	11	
Delaware		2		9	728						2	94	470	11		
District of Columbia		18	333	1	798					2	9	327	2,105	6		
Florida		77	1,579	6	4,758						24	1,107	3,294	3	3	
Georgia		63	1,300	37	6,766					1	33	1,081	3,213	28	6	
Hawaii	7	7	115	5	433			1			8	42	461	56	1	
Idaho		2	59	10	1,107						2	213	621			
First Illinois	10	9	1	106	10,862						4	46	2,417	10,006	56	14
Eighth Illinois		7	3	97	7,883						4	23	712	2,792	75	2
Indiana	2	94	3,793	20	6,640						6	48	1,276	4,539	83	4
Iowa		3		73	5,354						2	35	899	3,138	111	3
Kansas	4	50	1,887	26	3,616						15	860	2,593	23		
Kentucky		55	1,772	20	6,395						18	739	2,661	29	1	
Louisiana	1	52	1,133	18	3,794						13	902	3,388	23	2	
Maine		28	964	30	3,096						5	308	1,285	9	1	
Maryland	1	30	1,352	16	3,909					7	21	704	3,197	11	3	
Massachusetts		50	1,766	63	6,270						5	1,993	8,210	10	15	
Michigan	1			154	14,864					10	58	2,145	7,991	119	12	
Minnesota				44	3,537				1		3	1,029	4,318	12		
Mississippi		31	671	12	3,219						5	904	1,591	45	7	
First Missouri	1	33	1,503	26	4,360					9	21	757	2,577	51	3	
Sixth Missouri	1	42	1,457	22	4,225						4	235	673	2		
Montana				21	1,437						10	508	1,797	27	3	
Nebraska	1	28	1,047	11	2,194					2	1	85	289	5		
Nevada		4	182	1	152						4	175	743	49		
New Hampshire		12	362	16	1,575											
First New Jersey		23	588	8	2,250						2	472	1,792	5		
Fifth New Jersey	5	21	1,031	37	3,569					1	9	1,336	5,532	23	12	
New Mexico		16	480	2	1,089						1	215	625	9	1	
First New York				39	5,644					5	14	2,583	10,084	49	3	
Second New York		5		47	303						35	273	955	19	3	
Third New York				12	1,467					5	13	850	7,987	21	13	
Fourteenth New York		2		72	5,654						26	1,562	6,125	26	10	
Twenty-first New York				65	4,326					5	19	469	2,395	24		
Twenty-eighth New York				55	4,908						3	20	765	3,632	19	6
North Carolina		53	1,243	32	5,420						16	876	3,341	304	5	
North Dakota			7	18	655						3	188	543	1		
First Ohio	2	36	1,580	5	4,026					3	17	627	2,384	35	4	
Tenth Ohio	1	27	1,174	30	3,163						4	16	354	1,460	46	2
Eleventh Ohio	1	27	1,372	43	4,162					3	18	373	1,720	34	1	
Eighteenth Ohio		47	2,606	63	7,599						10	37	1,125	4,600	27	
Oklahoma		50	1,877	18	4,454						23	744	2,652	33	1	
Oregon		1		30	4,019						18	554	2,126	6	1	
First Pennsylvania		4		97	8,904					16	57	2,234	8,802	46	16	
Twelfth Pennsylvania				53	3,759						12	499	1,844	7		
Twenty-third Pennsylvan- ia		2		101	8,195					2	18	1,171	4,836	15	4	
Rhode Island		9	357	9	1,202						8	328	1,122	34		
South Carolina	1	42	927	18	3,483					1	9	583	1,612	4		
South Dakota				12	1,070						4	271	597			
Tennessee	2	76	1,836	20	5,909						32	957	3,163	31	7	
First Texas	1	100	2,980	21	5,401						29	1,331	4,651	275	3	
Second Texas	8	83	3,327	13	5,783						30	1,359	4,257	341	2	
Utah		6	212	6	1,382						11	210	833	10		
Vermont		1		20	1,274						3	113	586	106	2	
Virginia		58	1,658	20	5,418					2	14	750	3,259	350	3	
Washington		3		45	5,419						28	873	3,004	9	3	
West Virginia		59	1,202	33	6,009					1	11	380	2,040	1	1	
Wisconsin				18	1,331					4	18	1,181	4,097	52		
Wyoming				7	365						2	107	312	1		
Total	63	1,685	59,422	2,082	272,533			3	1	154	1,219	52,583	207,589	3,089	214	
TOTALS FOR STATES																
California	10	101	9,758	75	19,870					8	83	3,620	18,957	79	17	
Illinois	10	16	4	203	18,745						69	3,129	12,798	131	16	
Missouri	2	75	2,960	48	8,585					10	46	1,061	6,011	99	10	
New Jersey	5	44	1,619	45	5,819					10	11	1,808	7,324	28	12	
New York		7		290	22,302					25	127	6,502	31,178	158	35	
Ohio	4	137	6,732	141	18,940					20	88	2,479	10,164	142	7	
Pennsylvania		6		251	20,858					18	87	3,904	15,482	68	20	
Texas	9	183	6,307	34	11,183					2	59	2,690	8,908	616	5	

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 28.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1950, or portion thereof, under the various annual rates, by collection districts and States—Continued

Districts ¹	Marihuana				National Firearms Act			Billard 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.....		1		1					462	27	3,643	309	18,064
Alaska.....									53	8	336	202	1,745
Arizona.....							1		273	31	3,063	714	9,763
Arkansas.....		1		2					712	25	4,334	158	16,982
First California.....		2	1	2					1,098	134	15,587	4,094	74,058
Sixth California.....		1		27	1		13		1,072	203	14,361	1,666	70,234
Colorado.....		3		6					551	74	3,468	1,217	15,427
Connecticut.....					2		2		366	264	5,199	22	22,265
Delaware.....			1	2					89	15	724	12	2,901
District of Columbia.....		1		6	1		3		87	21	1,263	50	7,600
Florida.....							4		726	67	11,117	463	38,669
Georgia.....				7			1		659	62	6,263	658	25,522
Hawaii.....				3					346	19	1,376	101	4,693
Idaho.....							1		314	42	2,749	1,307	9,620
First Illinois.....	1	6		19					977	502	16,496	2,457	68,350
Eighth Illinois.....		2		5					1,728	232	11,320	2,909	35,486
Indiana.....				7					1,267	253	10,056	1,591	40,133
Iowa.....				12			8		4,390	825	9,500	3,800	35,981
Kansas.....				1			10		1,049	124	6,565	989	24,246
Kentucky.....		6	36	7					732	17	6,400	1,618	26,331
Louisiana.....		1		1					611	28	9,201	4,601	34,903
Maine.....							3		350	123	2,222	38	11,616
Maryland.....		1		10					462	165	7,429	3,020	23,816
Massachusetts.....				23	2				974	567	7,747	319	38,938
Michigan.....		5		3		1	19		1,334	597	17,341	86	68,078
Minnesota.....		4		3			2		848	272	9,701	612	35,359
Mississippi.....									578	14	5,205	1,734	20,400
First Missouri.....				1					729	115	9,657	22	30,382
Sixth Missouri.....		2		3					640	75	5,837	79	21,360
Montana.....									225	52	2,582	2,107	9,849
Nebraska.....	1	4	1	33			5		680	95	4,103	379	14,669
Nevada.....									40	9	1,048	1,479	4,664
New Hampshire.....									228	85	1,219	55	6,755
First New Jersey.....		3		7					311	101	4,389	97	14,454
Fifth New Jersey.....		3		8					410	417	9,158	46	34,370
New Mexico.....							3		221	32	2,614	116	7,059
First New York.....	1	2		7					355	273	5,310	18	45,080
Second New York.....		3					4		77	17	738	24	5,068
Third New York.....		10		16			2		113	47	1,702		19,724
Fourteenth New York.....				8					431	290	8,889	117	40,094
Twenty-first New York.....	1			4			1		435	235	5,498	180	21,244
Twenty-eighth New York.....		2		13			3		404	273	6,308	273	27,971
North Carolina.....							17		1,306	83	4,415	185	24,803
North Dakota.....									499	65	2,030	37	5,797
First Ohio.....		1		8					428	112	4,950	250	20,182
Tenth Ohio.....				9					495	114	6,038	797	17,754
Eleventh Ohio.....				5	1				470	61	4,282	383	16,235
Eighteenth Ohio.....		2		2					885	332	10,867	698	41,645
Oklahoma.....				1			2		613	42	4,119	120	21,728
Oregon.....				3					459	76	4,737	2,690	20,503
First Pennsylvania.....	1	6		21					1,047	387	14,330	1,583	50,008
Twelfth Pennsylvania.....		2		12					451	185	6,093	1,038	19,601
Twenty-third Pennsylvania.....		2		5			1		1,138	477	11,134	1,078	38,999
Rhode Island.....		2		1					171	95	2,365	166	8,254
South Carolina.....				6			1		518	27	3,454	197	17,946
South Dakota.....				1					405	63	2,198	131	7,436
Tennessee.....				1					694	45	7,991	648	29,014
First Texas.....		1		3			8		2,576	96	15,363	4,535	59,646
Second Texas.....									661	81	12,554	3,599	40,026
Utah.....									215	24	1,467	183	6,404
Vermont.....									164	65	997	7	5,060
Virginia.....				2			1		679	109	8,089	275	28,729
Washington.....				4			4		510	84	6,370	6,479	30,706
West Virginia.....		1		1					827	74	6,314	733	24,694
Wisconsin.....	1	4	347	2					699	532	16,519	29	47,016
Wyoming.....		1		2					139	19	1,115	703	3,968
Total.....	9	82	386	335	7	1	120		48,446	10,075	420,009	66,278	1,674,538

TOTALS FOR STATES													
California.....		3	1	29	1		13		2,170	337	29,948	5,760	144,292
Illinois.....	1	8		24					2,705	734	27,816	5,366	103,836
Missouri.....		2		4					1,369	190	15,494	101	51,742
New Jersey.....		6		15					721	518	13,547	143	48,824
New York.....		5		48			10		1,815	1,135	28,445	617	159,181
Ohio.....		3		24	1				2,268	619	26,137	2,118	95,876
Pennsylvania.....	1	9		38			1		2,636	1,049	31,557	3,699	108,603
Texas.....		1		3			8		3,237	177	27,917	8,134	99,672

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, 1950, by collection districts

District	On hand July 1, 1949	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1950
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama	34,229	2,445,207	2,119,584	40,020			319,832
Arkansas	56,508	3,961,488	2,878,404	2,160		13,440	1,123,992
First California		21,535,372	17,492,844	173,704	136,392	72	3,732,360
Sixth California		11,861,903	9,234,462	96,828	32,790	66,427	2,431,396
Georgia	240,520	20,213,177	18,078,626	101,208	20,176	1,970	2,251,717
First Illinois	490,165	42,289,124	37,008,525	380,720	152,064	5,393	5,232,587
Indiana	115,064	24,522,296	21,840,088	191,202	120		2,605,950
Kansas	137,966	13,330,050	11,527,651	108,054	70,584	546	1,761,181
Louisiana	52,584	1,666,251	1,314,792		960		403,083
Maryland	53,208	14,382,149	12,334,530	1,019,273	40,146		1,041,408
Michigan		67,127			55,283		11,844
First Missouri	9,324	3,527,610	3,028,832	12,888	30,192	1,200	464,022
Sixth Missouri	42,644	3,996,468	3,749,408		5,940		283,764
Nebraska	32,400	2,966,580	1,815,648	1,020,492	11,256		151,584
Fifth New Jersey	134,359	15,445,871	10,068,545	2,030,118	306,844	6,831	2,567,892
First Ohio	126,204	18,660,453	12,770,622	1,616,962	601,285		3,777,715
Tenth Ohio	71,082	6,476,896	4,351,716	1,566,662			629,600
Eleventh Ohio		5,406,016	4,601,248			528	804,240
South Carolina	56,964	9,516,713	8,895,990	163,613			514,074
Tennessee	8,172	785,936	452,796	3,600		132	347,580
First Texas	10,437	205,282	202,434			108	13,177
Second Texas	298,343	48,223,458	42,773,397	187,452	52,860	10,192	5,497,900
Total	1,970,173	271,495,427	227,139,942	8,714,956	1,516,895	126,909	35,966,898

TABLE 30.—Production and withdrawals of uncolored oleomargarine, year ended June 30, 1950, by collection districts

District	On hand July 1, 1949	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1950
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama	14,369	2,161,550	2,172,974				2,945
Arkansas	79,548	6,104,995	6,103,831			10,296	70,416
First California	315,432	46,545,662	46,232,474			2,184	626,436
Sixth California	836,980	36,108,842	36,272,300				673,522
Georgia	199,568	12,198,575	12,374,528				2,038
First Illinois	1,835,176	141,728,027	141,185,877	8,520	300	85,245	2,283,261
Indiana	362,466	62,177,210	61,702,948	36,168	5,050		795,510
Kansas	221,584	35,866,891	35,971,092			1,228	116,155
Louisiana		1,079,016	1,079,016				
Maryland	213,150	20,988,510	21,126,444	2,520	25,200		47,496
Michigan	121,012	25,976,290	25,613,114				484,188
First Missouri	12,270	8,536,170	8,483,910			1,500	63,030
Sixth Missouri	36,332	2,877,381	2,905,611				8,102
Nebraska	152,232	6,826,612	6,937,620				41,124
Fifth New Jersey	430,984	54,219,256	54,256,770	48,728	17,520	55,696	271,626
First Ohio	346,750	36,808,571	36,719,802			44,947	390,572
Tenth Ohio	43,818	14,415,266	14,291,078	37,886		200	129,950
Eleventh Ohio	551,112	21,549,070	21,774,276			6,852	319,054
South Carolina	44,316	5,605,962	5,648,244			30	2,004
Tennessee	57,336	18,281,520	17,780,998			672	557,186
First Texas	4,384	111,423	114,750			377	680
Second Texas	444,623	44,078,228	44,345,816			3,060	173,975
Total	6,323,442	604,244,957	603,093,473	133,822	48,070	214,325	7,078,709

TABLE 31.—Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1950, by months

Month	Colored					Uncolored				
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
1949										
July	10,695,445	10,391,638	655,276	127,744	2,431					
August	15,850,716	14,996,575	334,066	108,196	2,500					
September	17,442,333	15,524,497	659,352	111,516	1,123					
October	18,269,473	17,823,403	683,239	124,878	3,326					
November	19,413,448	18,501,410	337,488	126,612	1,480					
December	24,501,467	23,681,463	547,392	93,470	4,817					
1950										
January	20,123,670	25,187,792	924,212	140,650	12,838					
February	25,304,118	25,086,651	806,306	106,322	1,713					
March	32,185,576	29,098,044	975,736	149,680	35,468					
April	18,495,908	18,124,344	1,040,841	183,621	5,589					
May	18,613,166	16,705,247	1,070,360	136,255	1,528					
June	44,650,107	12,018,578	780,688	107,951	54,096					
Total	271,495,427	227,139,942	8,714,956	1,516,895	126,909					
1949										
July	45,436,896	44,974,600	17,766	1,200	15,213					
August	63,183,675	64,298,126	5,000	1,200	29,753					
September	56,995,344	55,252,270	17,956	6,250	16,558					
October	57,269,584	56,097,281	14,200	5,040	11,357					
November	53,629,155	54,564,002	2,016	8,640	8,953					
December	52,446,767	53,172,470	26,342		19,494					
1950										
January	58,122,985	58,809,955	2,350	6,996	36,191					
February	55,997,719	56,132,596	12,480	2,616	18,226					
March	63,185,288	60,831,098	20,468	7,200	28,482					
April	35,334,189	36,680,106	3,134	6,240	14,895					
May	37,969,882	39,498,472	10,270	1,200	7,748					
June	24,683,473	22,782,497	1,800	1,488	7,465					
Total	604,244,957	603,093,473	133,822	48,070	214,325					

TABLE 32.—Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1941 to 1950

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
1941	4,489,410	426,860	1,864,674	2,075,880	339,445,528	340,550,313	1,320	7,808
1942	14,827,836	660,864	2,338,898	10,954,725	353,976,233	353,648,499		
1943	116,969,340	2,103,669	1,558,097	110,301,641	431,498,452	429,468,704	10,029	86,914
1944	135,002,918	10,397,872	826,376	123,902,258	474,022,820	473,441,857		114,304
1945	72,086,114	21,242,752	2,023,418	48,439,797	540,313,364	533,743,648	7,174,494	1,645,190
1946	66,410,333	17,918,205	8,221,755	41,895,774	494,792,191	481,492,985	3,285,352	699,930
1947	65,959,752	21,128,381	8,080,008	36,757,858	576,466,014	571,082,948	572,970	547,200
1948	75,242,507	50,713,532	19,766,635	3,784,868	815,090,586	810,464,083		37,118
1949	126,676,639	114,832,789	9,938,115	1,374,844	731,935,937	735,370,539	196,794	141,502
1950	271,495,427	227,139,942	8,714,956	1,516,895	604,244,957	603,093,473	133,822	48,070
Total	949,760,776	466,568,872	63,932,932	383,004,246	5,351,766,732	5,332,357,043	11,374,752	3,328,036

TABLE 33.—Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1950

	Pounds		Pounds
Butter flavor.....	118, 657	Oleo oil.....	3, 486, 175
Coconut oil.....	12, 475	Oleo stearine.....	2, 998, 049
Color.....	149, 613	Oleo stock.....	593, 620
Corn oil.....	385, 477	Peanut oil.....	81, 591
Cottonseed oil.....	446, 384, 251	Salt.....	26, 772, 139
Derivative of glycerine.....	1, 277, 231	Soda (benzoate of).....	633, 013
Diacetyl.....	1, 124	Soya bean oil.....	253, 333, 944
Lecithin.....	1, 650, 544	Soya bean flakes.....	21, 555
Milk.....	147, 483, 741	Vitamin concentrate.....	143, 047
Monostearine.....	812, 767		
Neutral lard.....	3, 873, 589	Total.....	890, 212, 602

TABLE 34.—Production and withdrawals of renovated butter, year ended June 30, 1950, by collection districts

District	On hand July 1, 1949	Produced	Withdrawn tax-paid	Lost or destroyed	On hand June 30, 1950
	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama.....	19, 676	1, 153, 279	1, 140, 665		
Georgia.....	18, 030	297, 900	312, 668		3, 262
Total.....	37, 706	1, 451, 179	1, 453, 333		35, 552

TABLE 35.—Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1941 to 1950

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
	Pounds	Pounds		Pounds	Pounds
1941.....	2, 783, 509	2, 781, 345	1946.....	1, 751, 116	1, 737, 289
1942.....	3, 480, 555	3, 466, 709	1947.....	1, 017, 115	1, 068, 777
1943.....	3, 442, 368	3, 433, 385	1948.....	1, 246, 525	1, 252, 693
1944.....	3, 144, 299	3, 121, 526	1949.....	1, 327, 209	1, 316, 255
1945.....	3, 173, 629	3, 169, 298	1950.....	1, 451, 179	1, 453, 333

TABLE 36.—Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1950

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, 1949.....	19, 003, 398					
1949						
July.....	2, 510, 422	2, 842, 551	261, 438	11, 088		2
August.....	5, 182, 301	4, 769, 869	357, 392	38, 304		186
September.....	5, 680, 422	6, 874, 240	466, 380	18, 576		
October.....	6, 598, 152	7, 555, 235	398, 213	16, 704		16
November.....	7, 230, 277	7, 816, 310	447, 757	48, 108		500
December.....	7, 264, 420	7, 504, 269	358, 101	231, 336		
1950						
January.....	7, 341, 338	7, 560, 922	450, 336	21, 712	408	
February.....	8, 560, 551	10, 144, 937	236, 104	10, 652		2
March.....	10, 307, 479	10, 590, 397	272, 752	14, 328		
April.....	8, 672, 627	7, 469, 912	289, 306	13, 392	502	
May.....	7, 534, 425	4, 900, 182	499, 072	25, 056		618
June.....	7, 411, 284	3, 910, 821	497, 138	15, 732		74
Total.....	84, 293, 698	81, 929, 645	4, 533, 989	474, 093	910	1, 393
On hand June 30, 1950.....		16, 363, 544				

ALCOHOL, DISTILLED SPIRITS, BEER, WINE, 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, 1950

Kind of establishment	Number
Fruit distilleries.....	127
Registered distilleries.....	119
Internal-revenue bonded warehouses.....	237
Distillery denaturing bonded warehouses.....	2
Tax-paid bottling houses.....	63
Rectifying plants.....	184
Industrial alcohol plants.....	54
Industrial alcohol bonded warehouses.....	73
Industrial alcohol denaturing plants.....	45
Dealers in specially denatured alcohol and rum.....	37
Users of specially denatured alcohol and rum.....	4, 340
Reprocessors, rebottlers, etc., of specially denatured alcohol articles.....	2, 028
Users of tax-free alcohol.....	7, 475
Breweries.....	392
Bonded wineries.....	728
Bonded wine storerooms.....	79
Bonded field warehouses.....	30
Vinegar factories using vaporizing process.....	8
Importers.....	1, 299
Wholesale liquor dealers.....	7, 869
Wholesale malt-liquor dealers.....	13, 793
Retail liquor dealers.....	304, 160
Retail malt-liquor dealers.....	175, 144
Manufacturers of nonbeverage products (drawback).....	1, 160
Bottle manufacturers.....	74
Carriers.....	446
Fruit-flavor concentrate plants.....	4

TABLE 38.—Basic permits under the Federal Alcohol Administration Act, fiscal year 1950

	Dis-tillers	Ware-housing and bot-tling	Recti-fiers	Wine pro-ducers and blend-ers	Wine blend-ers	Im-porters	Whole-salers	Total
In effect July 1, 1949.....	394	437	314	786	83	1, 373	15, 471	18, 858
Issued.....	43	72	46	69	16	200	2, 688	3, 134
Terminated.....	81	80	68	108	22	279	3, 051	3, 689
Revoked.....	1					4	40	45
Annulled.....				1			1	2
Voluntarily surrendered.....	58	56	52	51	20	219	1, 739	2, 195
Automatically terminated.....	22	24	16	56	2	56	1, 271	1, 447
In effect June 30, 1950.....	356	429	292	747	77	1, 294	15, 108	18, 303
Amended.....	48	145	107	66	11	105	1, 464	1, 936
Suspended.....				2			4	6
Reinstated after suspension.....				2			4	6
In suspension June 30, 1950.....								

DEFINITIONS

Gallon: A "gallon" or "wine gallon" is a United States gallon of liquid measure equivalent to the volume of 231 cubic inches.

Proof: "Proof" is the ethyl alcohol content of a liquid at 60° F., stated as twice the percent of ethyl alcohol by volume.

Proof gallon: A "proof gallon" is the alcoholic equivalent of a United States gallon at 60° F., containing 50 percent of ethyl alcohol by volume.

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 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 1950

Month	Grain and grain products					Potatoes
	Corn	Malt	Wheat	Sorghum grain	Total	
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
July.....	1,204,880	300,991	948,360	1,897,482	4,351,713	
August.....	1,297,722	623,340	4,319,750	1,877,807	8,118,619	
September.....	1,055,360	220,674	1,638,400	606,840	3,421,274	
October.....	766,236	109,550	832,140	161,600	1,869,526	
November.....	1,132,598	495,438	4,086,692	706,200	6,420,928	
December.....	994,200	45,882	379,784	59,100	1,478,966	
January.....	652,541	448	5,152		658,141	
February.....	515,536	74,525			590,061	4,771,548
March.....	143,427	9,968	5,395		158,791	2,446,279
April.....	194,131	672	17,668		112,471	
May.....	198,560		44		198,604	
June.....	184,644				184,644	
Total.....	² 8,239,835	1,881,488	³ 12,233,386	5,209,029	27,563,738	7,220,827

Month	Ethylene gas	Molasses	Ethyl sulphate	Sulphite liquors	Products used in redistillation	Other materials	
	<i>Pounds</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Proof gallons</i>	<i>Gallons</i>	<i>Pounds</i>
July.....	4,034,265	12,709,140	9,465,093		2,161,541	1,771,218	279,260
August.....	4,740,841	14,120,111	8,796,211	12,518,700	2,868,649	2,441,771	305,260
September.....	4,757,541	7,645,571	10,304,450	12,859,400	3,309,292	1,678,274	219,470
October.....	4,769,555	8,108,807	10,893,426	11,939,200	3,843,406	551,591	195,880
November.....	4,772,907	4,924,818	11,900,115	15,157,700	4,017,319	793,530	94,350
December.....	6,482,548	6,481,984	10,598,697	16,601,200	3,607,291	1,618,077	104,960
January.....	3,846,877	6,761,045	12,011,657	18,437,300	2,153,171	3,513,842	93,130
February.....	5,221,232	9,640,343	10,418,947	17,474,500	1,535,065	1,741,425	110,860
March.....	4,958,041	12,855,653	10,877,471	19,108,400	2,764,049	2,030,932	154,000
April.....	6,947,424	15,128,114	12,525,177	18,615,600	1,398,834	2,173,804	192,400
May.....	7,555,724	16,105,588	11,720,213	21,857,600	1,362,924	2,112,674	230,756
June.....	5,067,282	14,628,091	12,425,416	21,332,700	1,040,513	2,468,560	283,300
Total.....	63,094,267	129,100,265	132,236,873	185,902,300	30,062,054	⁴ 22,895,698	⁵ 2,263,626

¹ For those plants in which ethyl alcohol is a byproduct of the buty process, only the estimated amounts of material allocable to ethyl alcohol have been included.
² Includes 1,170 pounds of corn steep.
³ Includes 12,180,828 pounds of wheat flour.
⁴ Represents 12,767,319 gallons of whey, 3,330,998 gallons of pineapple juice, 3,293,518 gallons of citrus press juice, 1,199,176 gallons of citrus waste concentrate, 833,183 gallons of apple pectin residue, 756,068 gallons of crude alcohol mixtures, 464,681 gallons of yeast beer, 210,738 gallons of hydrol, 34,063 gallons of enzyme extract, and 5,454 gallons of grape wine.
⁵ Represents 2,263,126 pounds of whey and 500 pounds of ammonium phosphate.

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: 62,641,929 pounds of corn, 9,644 pounds of malt, 324,856 pounds of wheat, 203,913 pounds of sorghum grain (a total of 63,180,342 pounds of grain and grain products), 38,200,318 pounds of potatoes, 1,392,852 pounds of soybean meal and distiller's solubles, 33,579 pounds of enzyme extract, 19,668 pounds of corn sugar byproduct, 1,440 pounds of raw sugar, 1,269 pounds of sodium ethylate solution, 500 pounds of cotton seed meal, 20,411,727 gallons of molasses, 3,151,284 gallons of whey, and 2,031,539 gallons of hydrol.

TABLE 40.—Materials:¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1950

State	Grain and grain products				
	Corn	Malt	Wheat	Sorghum grain	Total
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
California.....					
Florida.....					
Hawaii.....					
Illinois.....	7,421,207	5,192	52,558	60,139	7,539,097
Indiana.....					
Kansas.....	813,959	1,791,950	12,180,828	5,148,890	19,935,627
Kentucky.....					
Louisiana.....					
Maryland.....					
Massachusetts.....					
Michigan.....					
Missouri.....	1,170				1,170
New Jersey.....					
New York.....					
Ohio.....					
Pennsylvania.....	3,499	84,345			87,844
Puerto Rico.....					
Texas.....					
Washington.....					
West Virginia.....					
Wisconsin.....					
Total.....	² 8,239,835	1,881,488	³ 12,233,386	5,209,029	27,563,738

State	Molasses	Ethyl sulphate	Products used in redistillation	Other materials	
	<i>Gallons</i>	<i>Gallons</i>	<i>Proof gallons</i>	<i>Gallons</i>	<i>Pounds</i>
California.....	7,540,202			⁴ 5,454	
Florida.....				⁵ 4,492,694	
Hawaii.....				⁶ 3,330,998	
Illinois.....	3,272			⁷ 212,401	
Indiana.....		11,705,720	2,279,171		
Kansas.....			25,241	⁸ 32,400	
Kentucky.....				⁹ 898,294	
Louisiana.....	52,962,142	28,673,316	1,330,634		
Maryland.....			8,333,682		
Massachusetts.....	7,423,754		8,843		
Michigan.....				¹⁰ 6,113,284	
Missouri.....	96,214			¹¹ 5,911,528	¹² 2,263,626
New Jersey.....	28,996,810		4,233,313		
New York.....	276,057			¹³ 464,681	
Ohio.....			1,871,093		
Pennsylvania.....	28,350,948		11,903,193		¹⁴ 7,220,827
Puerto Rico.....	3,459,856				
Texas.....		56,296,800			¹⁵ 63,094,267
Washington.....				¹⁶ 185,902,300	
West Virginia.....		35,561,037	76,894		¹⁷ 756,068
Wisconsin.....				¹⁸ 677,896	
Total.....	129,100,265	132,236,873	30,062,054	208,797,998	72,578,720

¹ See footnote 1, table 39.
² Includes 1,170 pounds of corn steep.
³ Includes 12,180,828 pounds of wheat flour.
⁴ Grape wine.
⁵ Represents 3,293,518 gallons of citrus press juice and 1,199,176 gallons of citrus waste concentrate.
⁶ Pineapple juice.
⁷ Represents 210,738 gallons of hydrol and 1,663 gallons of enzyme extract.
⁸ Enzyme extract.
⁹ Whey.
¹⁰ Represents 5,078,345 gallons of whey and 833,183 gallons of apple pectin residue.
¹¹ Represents 2,263,126 pounds of whey and 500 pounds of ammonium phosphate.
¹² Yeast beer.
¹³ Potatoes.
¹⁴ Ethylene gas.
¹⁵ Sulphite liquors.
¹⁶ Crude alcohol 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 1950

Kind of material	Quantity used		Ethyl alcohol produced	
	Amount	Unit	Proof gallons	Percent of total
Ethyl sulphate.....	132,236,873	Gallons.....	170,376,277	49.59
Molasses.....	129,109,265	Gallons.....	108,058,763	31.45
Products used in redistillation.....	30,062,054	Proof gallons.....	29,829,041	8.68
Ethylene gas.....	63,094,267	Pounds.....	27,092,417	7.88
Sulphite liquors.....	185,902,300	Gallons.....	3,404,039	.99
Grain and grain products ¹	27,562,568	Pounds.....	2,548,836	.74
Citrus press juice.....	3,293,518	Gallons.....	896,047	.26
Citrus waste concentrate.....	1,199,176	Gallons.....		
Whey ²	12,452,109	Gallons.....	506,740	.15
	2,152,766	Pounds.....		
Crude alcohols mixtures.....	756,068	Gallons.....	356,367	.10
Pineapple juice.....	3,330,998	Gallons.....	259,627	.08
Hydrol.....	210,738	Gallons.....	99,803	.03
Apple pectin residue.....	833,183	Gallons.....	66,219	.02
Potatoes.....	7,220,827	Pounds.....	64,276	.02
Yeast beer.....	464,681	Gallons.....	23,347	.01
Grape wine.....	6,454	Gallons.....	1,067	(³)
Other mixtures:				
Whey.....	315,710	Gallons.....	14,317	(³)
Whey.....	110,360	Pounds.....		
Enzyme extract.....	34,063	Gallons.....		
Grain and grain products.....	1,170	Pounds.....		
Ammonium phosphate.....	500	Pounds.....		
Total.....			343,597,188	100.00

¹ Additional amounts used in combination with other materials included under "other mixtures."
² Produced from mashes consisting principally of potatoes, but including small quantities of grains and other material.
³ Less than 0.01 percent.
⁴ Represents gross production. Net production—that is, the gross production minus products used in redistillation—was 313,535,129 proof gallons.

TABLE 42.—Summary: Production, withdrawals, and stocks of undenatured ethyl alcohol,¹ by months, fiscal year 1950

Month	Production	Withdrawals			Stocks end of month
		Tax-paid	Tax-free		
			For denaturation	For use of the United States	
July.....	23,760,147	2,654,863	18,662,998	43,095	
August.....	26,659,751	3,587,401	25,175,995	14,349	
September.....	22,769,995	3,671,683	24,362,494	57,729	
October.....	22,679,521	3,935,859	27,117,135	23,957	
November.....	23,181,235	4,288,826	26,838,216	77,612	
December.....	22,516,256	2,287,651	24,906,838	137,571	
January.....	24,687,773	2,749,771	27,411,222	67,954	
February.....	24,254,211	2,546,770	24,044,413	35,496	
March.....	27,303,800	3,846,069	30,321,076	33,304	
April.....	31,210,360	3,551,609	28,854,859	29,821	
May.....	33,409,663	3,257,017	29,418,062	32,924	
June.....	31,102,328	4,187,697	35,467,984	27,398	
Total.....	313,535,129	40,564,876	322,681,322	581,210	

Month	Withdrawals—Continued			Grand total	Stocks end of month
	Tax-free—Continued		Total		
	For hospital, scientific, and educational use	Other			
July.....	191,478	11,285	18,908,856	21,563,719	53,764,059
August.....	238,344	12,301	25,440,989	29,028,390	56,574,543
September.....	194,068	14,821	24,629,142	28,300,825	52,419,964
October.....	208,948	728,233	28,078,273	32,013,832	43,135,314
November.....	222,425	804,788	27,943,041	32,231,867	37,198,867
December.....	188,990	12,774	25,246,173	27,533,824	33,949,036
January.....	224,379	17,104	27,720,659	30,470,390	31,272,721
February.....	202,482	17,584	24,299,975	26,846,745	28,384,148
March.....	219,732	12,255	30,586,367	34,432,436	24,049,437
April.....	291,049	14,356	29,100,115	32,651,724	25,729,192
May.....	214,389	19,392	29,684,767	32,941,784	28,502,033
June.....	247,677	18,331	35,761,300	39,949,087	23,247,967
Total.....	2,553,991	1,683,224	327,399,747	367,964,623	23,247,967

¹ Represents production at industrial alcohol plants, withdrawals from industrial alcohol plants and industrial alcohol bonded warehouses, and stocks at industrial alcohol bonded warehouses and denaturing plants.
² In addition to the domestic ethyl alcohol shown, 1,610,061 proof gallons of rum (table 82) were used for denaturation at distillery denaturing bonded warehouses.
³ Represents 1,527,267 proof gallons withdrawn for export; 21,341 proof gallons for transfer to customs manufacturing bonded warehouses; and 75,577 proof gallons for beverage purposes, 57,025 proof gallons for medicinal use, and 2,024 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 1950

[Proof gallons]

State	Production ²	Tax-paid	Withdrawals				Other
			Tax-free				
			For denaturation	For use of the United States	For hospital, scientific, and educational use		
California	5,338,200	464,335	5,479,458	60,820	171,050	-----	
Colorado	-----	2,412	-----	29	5,650	-----	
Florida	896,047	-----	69,847	-----	-----	-----	
Hawaii	259,627	1,530	253,974	268	4,125	-----	
Illinois	579,572	1,485,087	12,219,174	10,632	333,943	4,158	
Indiana	17,091,254	12,220,616	21,261,505	3,303	77,652	-----	
Iowa	-----	139,311	-----	-----	-----	-----	
Kansas	2,067,131	471,529	-----	-----	-----	-----	
Kentucky	15,408	6,798,201	15,407	870	8,079	-----	
Louisiana	83,555,117	692,129	62,719,610	141,444	261,073	3,945	
Maryland	² -91,021	3,862,061	7,502,791	14,027	236,924	-----	
Massachusetts	6,229,845	359,731	6,318,178	15,479	187,380	6,207	
Michigan	235,863	342,482	235,863	226	111,516	-----	
Missouri	386,433	121,168	386,432	2,183	128,348	-----	
Nebraska	-----	23,217	-----	-----	-----	-----	
New Jersey	23,653,672	1,717,551	40,632,445	4,198	466,148	4,408	
New York	226,584	117,295	3,619,992	45,493	114,602	2,610	
Ohio	² -47,320	5,012,426	-----	2,341	187,733	-----	
Pennsylvania	25,037,537	6,717,874	41,203,530	279,601	228,386	1,527,166	
Puerto Rico	1,490,679	-----	1,018,092	-----	2,716	134,730	
Texas	95,109,641	-----	67,960,022	-----	-----	-----	
Washington	3,404,039	6,314	279,375	296	25,476	-----	
West Virginia	48,085,310	9,607	51,394,116	-----	3,190	-----	
Wisconsin	11,511	-----	11,511	-----	-----	-----	
Total	313,535,129	40,564,876	³ 322,581,322	581,210	2,553,991	⁴ 1,683,224	

¹ See footnote 1, table 42.

² Represents net production, that is, the original production plus production by redistillation of products, minus the quantity of products used in redistillation (previously reported as production). Where production for any State is only by redistillation of products, the net production for such State results in a negative figure, due to losses in redistillation. In Maryland the production by redistillation of products was 8,212,661 proof gallons, and the quantity used in redistillation was 8,333,682 proof gallons. In Ohio the production by redistillation of products was 1,823,773 proof gallons, and the quantity used in redistillation was 1,871,093 proof gallons.

³ See footnote 2, table 42.

⁴ See footnote 3, table 42.

TABLE 43.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of undenatured ethyl alcohol, and premises operated, by States, fiscal year 1950—Continued

[Proof gallons]

State	Withdrawals—Continued		Losses in industrial alcohol bonded warehouses	Stocks June 30	Number of premises operated ⁴	
	Tax-free—Continued	Grand total			Industrial alcohol plants	Industrial alcohol bonded warehouses
	Total					
California	5,711,328	6,175,663	21,967	492,725	5	7
Colorado	-----	5,679	-----	-----	-----	1
Florida	69,847	69,847	2,082	7,424	1	1
Hawaii	258,367	259,897	1,495	344,062	1	1
Illinois	12,567,907	14,052,994	52,629	2,241,605	2	6
Indiana	21,342,460	33,563,076	188,371	7,420,640	2	7
Iowa	-----	139,311	3,316	673,307	-----	1
Kansas	-----	471,529	-----	295,504	1	1
Kentucky	24,356	6,822,557	8,620	953,348	1	6
Louisiana	63,126,072	63,818,201	98,656	2,034,501	5	4
Maryland	7,753,742	11,615,803	50,782	1,200,502	2	5
Massachusetts	6,527,244	6,886,075	13,514	34,563	1	4
Michigan	347,605	690,087	10	19,258	1	2
Missouri	516,963	638,131	-----	8,397	2	3
Nebraska	-----	23,217	6,093	-----	-----	1
New Jersey	41,107,199	42,824,750	84,651	1,044,338	2	4
New York	3,782,697	3,899,992	18,751	613,405	1	1
Ohio	190,074	5,202,500	44,784	934,927	1	4
Pennsylvania	43,238,683	49,956,557	226,988	2,190,733	2	7
Puerto Rico	1,155,538	1,155,538	15,874	1,310,158	2	2
Texas	67,960,022	67,960,022	3,629	634,075	2	2
Washington	305,147	311,461	9,936	291,897	1	2
West Virginia	51,397,306	51,406,913	83,485	501,698	2	1
Wisconsin	11,511	11,511	-----	-----	1	-----
Total	327,399,747	367,964,623	⁴ 935,633	23,247,967	38	73

⁴ Represents number operated during any part of the year.

⁵ In addition, losses in denaturing plants amounted to 87,066 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 1950, inclusive

Fiscal year ended June 30—	Production [Proof gallons]	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	163,000,786	852,615	2,242,356
1936.....	196,126,236	24,052,532	172,478,748	993,734	2,413,736
1937.....	223,181,228	32,289,650	179,324,373	1,041,828	2,594,972
1938.....	201,033,858	28,976,609	164,263,210	960,760	2,687,989
1939.....	201,017,546	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	274,857,261	3,696,008	3,055,303
1942.....	³ 424,804,091	24,932,340	374,760,259	43,319,325	3,063,962
1943.....	³ 447,786,568	5,675,341	408,303,779	103,124,789	2,119,088
1944.....	³ 636,575,216	6,178,698	973,439,556	122,397,846	2,340,431
1945.....	³ 633,431,544	27,536,574	971,446,910	111,210,119	2,205,138
1946.....	329,386,962	47,268,159	393,458,500	12,751,367	2,020,142
1947.....	248,798,639	47,144,066	338,029,989	2,939,908	2,611,377
1948.....	352,282,148	38,735,397	301,101,168	284,447	3,459,774
1949.....	351,015,364	40,845,714	321,222,197	644,889	2,698,020
1950.....	313,535,129	40,594,876	322,581,322	581,210	4,237,215

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	166,152,522	490,854	27,970,640	34	70
1935.....	166,104,787	183,095,759	491,226	25,252,756	32	74
1936.....	175,886,268	199,938,800	438,851	21,300,340	35	72
1937.....	182,931,173	215,220,823	528,194	28,454,541	38	73
1938.....	167,901,959	196,878,508	524,879	32,046,632	36	68
1939.....	179,580,529	201,731,498	496,086	30,860,351	36	63
1940.....	227,476,422	251,820,728	496,294	21,798,554	37	65
1941.....	281,638,572	309,605,095	697,140	10,392,352	39	62
1942.....	421,143,546	446,075,886	824,254	29,014,265	46	68
1943.....	513,547,656	519,222,997	2,007,404	212,923,256	63	111
1944.....	1,098,177,833	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.....	408,830,009	456,093,168	1,133,305	110,538,987	48	90
1947.....	343,581,274	390,725,340	1,046,462	27,016,234	38	74
1948.....	304,825,889	343,583,786	897,782	38,273,358	47	76
1949.....	324,565,106	365,410,820	1,018,775	51,015,381	46	76
1950.....	327,399,747	367,964,623	935,633	23,247,967	38	73

¹ Represents withdrawals for denaturation 1934 through 1941, and 1948 through 1950. 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, 364,608,976 proof gallons for 1943, 590,929,045 proof gallons for 1944, and 650,089,874 proof gallons for 1945.

⁴ Exclusive of losses in denaturing plants.

⁵ Represents stocks in industrial alcohol bonded warehouses and for 1942 through 1950 includes stocks at denaturing plants.

III. IMPORTED ETHYL ALCOHOL

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

TABLE 45.—Summary: Importations, withdrawals, losses, and stocks at industrial alcohol bonded warehouses, of imported undenatured ethyl alcohol, fiscal years 1943 to 1950, inclusive

Fiscal year ended June 30—	Tax-free withdrawals from industrial alcohol plants and industrial alcohol bonded warehouses ¹			Tax-free withdrawals from industrial alcohol plants and industrial alcohol bonded warehouses ¹		
	For transfer to industrial alcohol plants and industrial alcohol bonded warehouses	Tax-free withdrawals from customs custody		For denaturation ³	For use of the United States	Other ³
		For denaturation ²	Total importations			
1943.....	3,338,635	4,559,807	⁴ 9,291,332			
1944.....	2,053,072	30,485,607	32,538,679	5,272,716	39,717	
1945.....	45,864,196	31,784,148	77,648,344			
1946.....	31,800,940	15,541,282	47,342,222	9,861,079		
1947.....	20,348,242	11,605,310	31,953,552	22,474,318	3,246	83,864
1948.....	30,481,068	2,363,681	32,844,749	34,865,994	55,274	18,843
1949.....		635,238	635,238	960,887		
1950.....						

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.....	61,946	3,402	3,233,570
1944.....		25,013	
1945.....	45,864,196		
1946.....	14,843,393	49,478	9,232,132
1947.....	5,188,274	167,377	5,988,575
1948.....	1,399,598	123,439	970,578
1949.....		7,629	
1950.....			

¹ Represents imported alcohol not mingled with domestic alcohol. Imported alcohol which has been mingled with domestic alcohol is included in table 44.

² Imported alcohol received at denaturing plants either directly from customs custody or by transfer from an alcohol plant or bonded warehouse is not separately reported after receipt.

³ Represents 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 1,392,890 proof gallons withdrawn for use of the United States.

⁶ Imported alcohol was transferred from denaturing plants to industrial alcohol bonded warehouses as follows: 2,198,301 proof gallons in 1946 and 7,654,735 proof gallons in 1947.

IV. DENATURED ALCOHOL

[Relates to denatured alcohol produced by denaturing plants]

TABLE 46.—Production: Ethyl alcohol used for denaturation and completely and specially denatured alcohol produced, by months, fiscal year 1950

Month	Ethyl alcohol used for denaturation ¹	Production		
		Completely denatured alcohol	Specially denatured alcohol	Total
	<i>Proof gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>
July.....	18,655,666	129,419	9,956,150	10,085,569
August.....	22,724,075	705,218	11,608,353	12,313,571
September.....	25,751,615	1,467,482	12,480,434	13,947,916
October.....	27,827,393	1,538,959	13,516,873	15,055,832
November.....	27,109,017	249,990	14,361,839	14,611,829
December.....	25,212,052	246,129	13,372,532	13,617,661
January.....	27,310,313	107,164	14,663,480	14,770,644
February.....	24,370,730	42,513	13,230,926	13,188,413
March.....	30,462,880	131,970	16,671,219	16,539,249
April.....	28,578,511	24,158	15,378,274	15,402,432
May.....	29,564,991	39,056	15,955,115	15,994,171
June.....	35,269,484	81,966	19,064,388	19,146,354
Total.....	322,836,727	4,414,058	170,259,583	174,673,641

¹ Represents domestic ethyl alcohol and spirits produced by registered distilleries (redesignated upon receipt at denaturing plants as alcohol).
² Negative production figure results from deduction of completely denatured alcohol, previously reported produced, which was converted to specially denatured alcohol.

TABLE 47.—Withdrawals: Completely denatured alcohol, by formulas and by months, fiscal year 1950

[Wine gallons]

Month	Formula ¹				Total
	12	13	14	15	
July.....	87,849	33,923	2,090	-----	123,862
August.....	61,700	71,709	438,020	-----	571,429
September.....	173,050	8,988	651,944	20,010	853,992
October.....	254,321	164,041	243,064	943,841	1,605,267
November.....	152,181	49,447	15,846	255,034	469,508
December.....	187,262	28,833	12,542	4,019	232,656
January.....	225,518	12,623	6,855	4,015	249,011
February.....	16,468	35,772	3,807	11,884	67,931
March.....	47,504	5,145	8,791	486	61,926
April.....	26,032	846	3,089	3,116	33,463
May.....	41,158	992	11,545	378	54,073
June.....	22,064	7,868	44,891	-----	74,823
Total.....	1,295,107	416,987	1,443,084	1,242,783	2,439,971

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, as amended by T. D. 5733.
² Includes 7,477 wine gallons withdrawn for use of the United States.

TABLE 48.—Withdrawals: Specially denatured alcohol, by formulas, fiscal year 1950

[Wine gallons]

Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount
1.....	25,272,168	25.....	13,248	38-A.....	6
2-A.....	2	25-A.....	25,734	38-B.....	531,244
2-B.....	20,013,497	27.....	26,274	38-C.....	28,877
3-A.....	5,947,256	27-A.....	2,358	38-D.....	14,328
3-B.....	246	27-B.....	79,978	39.....	2,087
4.....	738,524	28.....	6	39-A.....	154
6-B.....	29,352	28-A.....	2,829	39-B.....	94,305
12-A.....	248,893	29.....	94,430,664	39-C.....	1,489,373
13-A.....	204,429	30.....	1,980,438	39-D.....	2,442
17.....	1,761,496	31-A.....	216	40.....	4,026,123
18.....	3,249,699	32.....	5,026,918	40-A.....	9,438
19.....	49,029	33.....	14,918	42.....	22,009
20.....	9,450	35.....	8,585	44.....	223
22.....	5,060	35-A.....	6,290,893	45.....	17,960
23-A.....	1,175,962	36.....	990,001	46.....	1,835
23-F.....	251	37.....	625,955	47.....	6,488
23-G.....	5	37-A.....	1,720		
23-H.....	2,331,055	38.....	417	Total.....	2,176,804,418

¹ Information relative to the composition and authorized uses of these formulas will be found in the Appendix to Regulations No. 3, "Formulae for Completely and Specially Denatured Alcohol" (revised 1942), Treasury Department, Bureau of Internal Revenue.
² Includes 1,004,486 wine gallons withdrawn for use of the United States.

TABLE 49.—Withdrawals: Specially denatured alcohol, by leading¹ formulas and by months, fiscal year 1950

(Wine gallons)

Formula	July	August	September	October	November	December
29.....	5,972,568	6,476,426	8,464,735	7,106,819	8,698,691	8,555,244
1.....	1,335,289	1,269,617	1,870,562	2,065,180	2,020,032	1,819,156
2-B.....	1,105,415	1,555,976	1,549,598	1,726,984	1,557,771	1,445,404
35-A.....	321,842	516,385	443,314	600,253	500,877	513,783
3-A.....	560,336	508,558	410,637	457,434	430,988	355,863
32.....	253,944	127,623	117,993	121,719	120,045	297,161
40.....	214,244	263,331	351,414	374,534	328,834	327,506
18.....	201,274	271,967	220,574	238,174	218,843	233,668
23-H.....	95,916	154,216	243,484	199,371	161,666	154,621
30.....	18,833	30,717	99,620	174,056	186,511	143,871
17.....	96,934	135,551	146,658	103,677	116,617	141,518
39-C.....	65,126	126,367	145,965	133,447	129,602	105,074
23-A.....	24,135	46,970	78,733	108,419	89,338	89,574
36.....	55,828	137,798	90,714	146,310	147,443	89,989
4.....	27,910	65,792	69,549	67,108	67,913	42,893
37.....	6,575	33,826	64,119	29,230	59,998	49,835
38-B.....	16,905	30,250	46,696	52,343	51,022	53,571
12-A.....	9,511	12,488	15,531	24,947	20,859	20,890
13-A.....	11,462	23,108	11,973	24,642	27,990	4,981
Other.....	33,470	31,340	38,044	60,796	37,050	38,385
Total.....	10,433,526	11,878,872	14,482,913	13,865,443	15,071,990	14,832,987

Formula	January	February	March	April	May	June	Total
29.....	8,477,637	6,894,586	7,438,080	9,361,007	8,483,374	8,491,497	64,430,664
1.....	2,129,695	1,914,204	3,564,367	2,056,324	1,853,973	3,373,769	25,272,168
2-B.....	1,495,923	1,419,958	2,013,544	1,527,076	2,180,768	2,335,080	20,013,497
35-A.....	479,358	636,249	508,863	349,059	641,516	419,384	6,290,893
3-A.....	467,616	417,946	639,900	443,427	536,344	612,117	5,947,256
32.....	300,129	394,857	656,793	683,467	1,380,266	672,951	5,026,918
40.....	309,702	284,814	457,053	307,166	387,079	420,446	4,026,123
18.....	325,859	279,608	294,908	204,111	295,744	464,969	3,249,699
23-H.....	244,147	135,740	371,204	133,490	143,404	303,896	2,331,055
30.....	126,216	162,411	197,254	168,361	149,398	528,190	1,980,438
17.....	149,323	166,791	161,130	176,459	204,584	172,254	1,761,496
39-C.....	90,200	97,610	182,257	141,745	126,687	144,793	1,489,373
23-A.....	105,826	111,884	141,563	121,045	136,286	122,184	1,175,962
36.....	7,121	32,902	130,404	65,209	80,283	990,001	990,001
4.....	53,317	69,673	82,760	46,533	62,146	85,930	738,524
37.....	58,150	53,970	116,410	25,789	39,519	88,534	625,956
38-B.....	38,162	48,901	69,387	38,891	40,198	54,918	531,244
12-A.....	25,746	10,676	29,999	22,754	26,408	20,144	248,893
13-A.....	22,226	12,069	28,858	20,457	4,160	12,443	204,429
Other.....	44,904	6,503	46,427	35,728	38,817	38,367	469,830
Total.....	14,951,256	13,137,450	17,023,659	15,888,303	16,795,880	18,442,139	176,804,418

¹ Withdrawals for the year exceeding 100,000 wine gallons ranked in order of total withdrawals.
² See footnote 2, table 48.

TABLE 50.—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 1950

State	Ethyl alcohol used for denaturation	Completely denatured alcohol		
		Production	Withdrawals	Stocks June 30
	<i>Proof gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>
California.....	5,377,671	140,181	147,796	2,570
District of Columbia.....	229,726			
Florida.....	69,846			
Hawaii.....	38,393			
Illinois.....	12,483,993	272,010	263,006	10,971
Indiana.....	21,133,719	485,965	478,820	7,125
Kentucky.....	15,407			
Louisiana.....	62,038,802	737,574	766,553	10,532
Maryland.....	7,456,667	39,108	34,042	15,717
Massachusetts.....	6,328,988	13,210	22,405	19,202
Michigan.....	434,893	32,635	32,822	9,491
Missouri.....	386,432			
Nebraska.....				
New Jersey.....	41,859,592	121,821	121,561	32
New York.....	3,636,537	54,457	53,989	408
Pennsylvania.....	40,105,072	2,490,274	2,465,721	10,813
Puerto Rico.....	947,763			
Texas.....	67,960,033			
Virginia.....	539,462			
Washington.....	279,375			
West Virginia.....	51,001,091	11,152	11,146	
Wisconsin.....	11,511	6,671		
Total.....	322,836,727	4,414,058	4,397,961	55,961

State	Specially denatured alcohol			Total losses	Number of plants operated ³
	Production	Withdrawals	Stocks June 30 ²		
	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	
California.....	3,308,760	3,326,411	8,310	3,643	7
District of Columbia.....	299,373	239,415			1
Florida.....	38,600	33,556	61	13	1
Hawaii.....	21,169	21,654	660	59	1
Illinois.....	7,281,160	7,263,373	42,036	3,069	4
Indiana.....	11,085,179	11,021,845	67,206	17,564	2
Kentucky.....	8,514	15,935		153	1
Louisiana.....	32,453,030	35,832,247	1,029,427	31,576	5
Maryland.....	3,957,498	3,920,414	64,198	6,690	1
Massachusetts.....	3,498,920	3,497,109	3,357	4,856	1
Michigan.....	204,559	252,137	32,941	2,951	2
Missouri.....	363,238	340,949	52,498	610	2
Nebraska.....				86	
New Jersey.....	22,628,682	22,547,541	139,862	30,031	5
New York.....	2,056,632	2,050,632	3,837	4,332	2
Pennsylvania.....	19,101,418	19,113,153	16,672	21,774	3
Puerto Rico.....	510,682	514,101	13,045	1,436	2
Texas.....	36,028,160	38,590,245	370,591	1,770	1
Virginia.....	285,610	285,610			1
Washington.....	147,113	147,113			1
West Virginia.....	27,050,706	27,713,853	177,993	3,465	2
Wisconsin.....					1
Total.....	170,259,583	176,804,418	2,012,789	134,664	46

¹ Includes 7,477 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 51 and stocks held by bonded manufacturers are shown in table 52.
³ Represents number operated during any part of the year.
⁴ Includes 1,004,466 wine gallons withdrawn for use of the United States.

TABLE 51.—Operations in specially denatured alcohol by bonded dealers: By States, fiscal year 1950

[Wine gallons]					
State	Received ¹	Removed ¹	Losses	Stocks June 30	Number of dealers operating ²
California.....	2,368	1,326	-----	1,090	1
Connecticut.....	39,300	41,261	-----	5,128	1
Illinois.....	2,104,726	1,960,664	11,059	155,581	3
Kentucky.....	27,749	26,544	30	2,868	1
Maryland.....	39,932	39,463	52	4,642	2
Massachusetts.....	58,862	69,601	-----	10,340	4
Michigan.....	53,679	55,563	7	2,860	2
Minnesota.....	58,589	59,684	11	4,257	2
Missouri.....	197,588	200,807	25	10,811	4
New Jersey.....	24,895,225	24,829,648	2,109	92,537	3
New York.....	5,046	4,712	-----	550	2
Ohio.....	184,023	188,542	14	12,665	4
Tennessee.....	107,976	107,977	-----	-----	1
Texas.....	15,945,940	16,008,482	10,879	666,948	2
Utah.....	3,673	4,464	-----	376	1
Washington.....	1,305	1,333	-----	1,737	1
Wisconsin.....	-----	115	-----	47	1
Total.....	43,725,971	43,600,186	24,186	972,437	35

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

TABLE 52.—Operations in specially denatured alcohol by manufacturers: By States, fiscal year 1950

[Wine gallons]						
State	Received	Recovered after use ¹	Used in manufacturing (including recovered alcohol)	Losses	Stocks June 30	Number of manufacturers operating ²
Alabama.....	73,391	4,290	75,461	1	9,956	35
Arizona.....	201	-----	202	-----	21	7
Arkansas.....	309,811	-----	307,886	-----	23,222	18
California.....	3,246,911	1,245,407	4,404,377	1,554	339,279	289
Colorado.....	44,527	-----	42,514	255	16,719	29
Connecticut.....	720,204	-----	739,679	825	72,889	71
Delaware.....	102,075	460,559	578,814	135	16,976	13
District of Columbia.....	268,553	-----	243,067	35	30,872	19
Florida.....	41,299	58,516	102,695	-----	6,029	39
Georgia.....	146,502	-----	156,554	9	6,841	52
Hawaii.....	7,674	-----	7,684	-----	184	5
Idaho.....	65	-----	61	-----	16	6

See footnotes at end of table.

TABLE 52.—Operations in specially denatured alcohol by manufacturers: By States, fiscal year 1950—Continued

[Wine gallons]						
State	Received	Recovered after use ¹	Used in manufacturing (including recovered alcohol)	Losses	Stocks June 30	Number of manufacturers operating ²
Illinois.....	8,139,710	1,863,062	9,988,279	19,029	855,944	426
Indiana.....	3,894,890	8,546,734	12,384,141	595	219,582	109
Iowa.....	295,508	-----	289,379	865	15,712	45
Kansas.....	72,900	-----	71,257	-----	6,258	36
Kentucky.....	148,939	-----	145,927	5	11,796	42
Louisiana.....	1,962,870	10,391,256	12,295,158	7	100,815	69
Maine.....	1,082	-----	1,070	-----	92	15
Maryland.....	2,800,737	192,585	3,039,102	571	112,590	54
Massachusetts.....	3,738,777	4,307,858	8,082,734	11,664	146,715	237
Michigan.....	2,851,608	1,028,962	3,955,274	3,210	158,097	147
Minnesota.....	205,039	1	197,994	43	26,223	59
Mississippi.....	229,046	11,310,830	11,529,500	11	42,947	19
Missouri.....	2,461,855	2,754,063	5,282,628	4,487	173,578	141
Montana.....	50	-----	50	-----	8	4
Nebraska.....	3,133	-----	3,072	2	458	25
Nevada.....	667,233	-----	674,679	-----	23,805	2
New Hampshire.....	37,503	-----	34,137	-----	3,494	5
New Jersey.....	23,040,791	22,599,102	45,594,148	26,215	981,029	327
New Mexico.....	280	-----	327	-----	2	2
New York.....	* 5,775,353	4,867,902	10,680,072	4,029	451,122	581
North Carolina.....	609,621	-----	611,465	6	35,381	39
North Dakota.....	28	-----	31	-----	10	3
Ohio.....	1,232,542	529,614	1,729,149	3,729	166,882	236
Oklahoma.....	47,925	-----	48,647	3	6,894	41
Oregon.....	151,770	-----	149,805	-----	13,807	24
Pennsylvania.....	16,641,652	17,966,047	35,506,071	2,269	758,655	326
Puerto Rico.....	561,077	-----	561,289	-----	1,969	16
Rhode Island.....	50,470	243,278	271,142	18	26,039	32
South Carolina.....	1,743	15	1,727	-----	411	20
South Dakota.....	42	-----	37	-----	9	5
Tennessee.....	24,912,975	245	25,388,159	2,869	2,822,786	72
Texas.....	23,223,266	67,598	23,487,071	26,472	339,028	136
Utah.....	4,464	-----	4,165	1	639	18
Vermont.....	388	-----	388	-----	17	8
Virginia.....	380,492	2,563,162	2,536,389	75	92,126	59
Washington.....	2,692	-----	2,661	-----	328	44
West Virginia.....	44,268,879	23,516,369	71,584,814	-----	763,135	26
Wisconsin.....	446,819	-----	455,551	86	45,425	109
Wyoming.....	35	-----	30	-----	17	5
Total.....	173,825,287	114,547,395	293,245,411	109,075	8,427,429	4,176

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 45,185 wine gallons recovered from solutions received containing specially denatured alcohol.

TABLE 53.—Summary: Ethyl alcohol used for denaturation, and production, with drawings, and stocks on hand June 30, of denatured alcohol, and premises operated, fiscal years 1934 to 1950, inclusive

Fiscal year ended June 30—	Ethyl alcohol used for denaturation ¹	Denaturing plants					
		Completely denatured alcohol			Specially denatured alcohol ²		
		Production	Withdrawals	Stocks June 30	Production	Withdrawals	Stocks June 30
	<i>Proof gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>
1934	139,681,129	27,174,311	28,443,067	748,967	55,067,092	54,734,827	777,674
1935	165,233,606	38,746,679	38,050,525	1,433,844	58,284,395	58,653,468	358,743
1936	174,357,295	36,522,358	35,700,192	2,250,899	64,955,485	64,819,485	455,724
1937	181,034,322	22,118,378	23,484,104	857,663	80,084,281	79,681,876	799,468
1938	165,848,246	25,598,717	25,727,946	699,772	69,009,024	69,253,258	491,852
1939	177,336,688	17,179,433	17,204,615	655,966	83,561,077	82,668,014	1,325,563
1940	225,160,792	15,352,033	15,495,290	498,982	111,409,797	111,509,432	1,163,490
1941	276,766,363	17,676,172	17,720,882	438,835	135,834,261	136,319,810	630,474
1942	376,624,412	28,628,181	28,958,908	94,442	179,217,153	177,058,630	2,721,991
1943	408,303,779	24,309,788	24,320,681	143,208	198,524,631	193,977,658	7,161,323
1944	973,439,556	52,331,761	52,210,817	224,133	471,781,825	465,909,311	18,154,806
1945	971,446,910	33,087,533	32,288,945	1,013,268	494,098,004	491,445,893	20,623,245
1946	393,458,500	26,144,437	27,118,835	45,595	186,657,673	187,554,311	8,919,656
1947	338,029,989	36,395,715	36,324,125	102,261	147,348,371	154,927,752	1,878,777
1948	339,651,745	34,887,789	34,748,659	226,077	149,394,037	150,359,372	846,582
1949	323,925,930	10,221,492	10,321,778	105,362	164,273,211	156,389,294	8,640,566
1950	322,836,727	4,414,058	4,397,961	85,961	170,269,583	176,804,418	2,012,789

Fiscal year ended June 30—	Specially denatured alcohol		Number of denaturing plants operated	Number of dealers operating	Number of manufacturers operating
	Stocks June 30				
	Bonded dealers	Manufacturers			
	<i>Wine gallons</i>	<i>Wine gallons</i>			
1934	492,381	2,637,211	41	70	4,686
1935	391,240	2,760,602	39	71	4,279
1936	333,542	2,771,921	37	67	3,869
1937	349,789	3,369,088	45	67	4,323
1938	283,206	2,708,739	43	64	4,321
1939	378,009	3,162,641	38	55	4,405
1940	381,655	5,974,138	40	52	4,283
1941	279,383	6,217,459	43	51	4,200
1942	5,801,635	7,927,692	62	53	4,213
1943	9,080,979	13,874,162	76	50	4,031
1944	3,841,165	12,118,670	66	42	4,019
1945	164,153	10,975,875	65	38	4,061
1946	190,055	9,097,977	50	36	4,239
1947	295,487	8,361,845	49	39	4,236
1948	180,057	8,347,893	48	39	4,277
1949	877,028	13,979,713	47	37	4,166
1950	972,437	8,427,429	46	35	4,203

¹ For 1934 through 1941 represents *withdrawals* of all products for denaturation, that is, domestic ethyl alcohol, spirits produced by registered distilleries (redesignated upon receipt at denaturing plants as alcohol), and rum. For 1942 represents all products *used* for denaturation, that is, domestic ethyl alcohol, spirits, and rum. For 1943 through 1950 represents all products (except rum) *used* for denaturation, that is, domestic ethyl alcohol, imported ethyl alcohol, and spirits. Rum is included for 1934 through 1942 because denatured rum is included with specially denatured alcohol for those years.

² Prior to fiscal year 1943, includes denatured rum.

V. DISTILLED SPIRITS: UNRECTIFIED

[Produced by registered and fruit distilleries]

TABLE 54.—Materials: Used at registered distilleries in production of distilled spirits,¹ by kinds and by months, fiscal year 1950

Month	Grain and grain products				
	Corn	Rye	Malt	Wheat	Sorghum grain
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
July	73,905,610	9,605,242	10,561,930	342,720	155,200
August	102,268,833	13,300,124	14,745,265	363,020	-----
September	116,035,249	18,346,580	17,715,534	363,740	-----
October	114,918,446	20,784,765	18,142,567	342,720	-----
November	132,689,592	23,214,250	20,201,338	342,720	-----
December	145,602,609	25,880,786	22,492,309	362,880	2,448,896
January	125,432,640	28,130,249	21,714,352	1,475,309	2,592,984
February	102,166,645	23,032,647	17,152,346	760,319	50,050
March	127,113,247	28,133,829	21,208,336	759,035	53,100
April	142,190,456	29,858,742	23,052,945	2,956,459	628,558
May	174,644,751	26,462,669	26,578,832	2,719,991	3,485,902
June	167,848,727	24,534,730	24,669,237	1,618,066	14,591,484
Total	1,514,816,805	272,287,613	238,334,991	2,106,979	24,003,174

Month	Grain and grain products—Continued		Molasses	Products used in redistillation	Other materials	
	Barley	Total			<i>Pounds</i>	<i>Gallons</i>
	<i>Pounds</i>	<i>Pounds</i>				
July	94,673,702	145,222	145,222	247,295	25,295	
August	130,677,242	164,714	164,714	380,313	20,831	
September	152,461,103	235,262	235,262	645,593	8,614	
October	154,188,498	247,638	247,638	443,327	567	
November	176,447,900	183,000	183,000	423,148	19,845	
December	197,787,480	205,767	205,767	158,504	30,897	
January	179,345,534	161,664	161,664	488,010	21,405	
February	143,162,007	134,336	134,336	790,026	7,162	
March	50,000	177,317,547	177,695	1,112,770	17,162	
April	-----	198,684,160	159,750	662,692	26,196	
May	-----	233,892,145	177,859	208,292	31,101	
June	-----	223,262,244	230,774	240,883	27,329	
Total	50,000	2,061,899,562	2,217,661	5,780,853	4,237,058	

¹ Whisky, rum, gin, and spirits. For materials used at fruit distilleries in production of brandy and spirits—fruit, see table 56.

² Includes 8,555,419 pounds of wheat flour.

³ Used in production of rum.

⁴ Represents 190,172 pounds of diammalt, 27,891 pounds of enzyme extract, and 18,995 pounds of malt sirup

⁵ Enzyme extract.

TABLE 55.—Materials: Used at registered distilleries in production of distilled spirits,¹ by kinds and by States, fiscal year 1950

State	Grain and grain products				
	Corn	Rye	Malt	Wheat	Sorghum grain
	Pounds	Pounds	Pounds	Pounds	Pounds
California.....	312,568	87,620	47,812	1,000	
Georgia.....	62,078		7,102		
Illinois.....	231,074,787	50,044,923	35,354,968		18,358,140
Indiana.....	321,816,809	14,796,246	39,133,393		
Iowa.....	33,413,184		2,924,544		
Kansas.....	350,850	2,330	1,146,290	8,555,419	4,633,594
Kentucky.....	623,340,782	130,341,957	108,221,173	3,850,560	155,200
Maryland.....	105,873,666	40,199,723	20,138,323		
Massachusetts.....	11,854,248	1,045,128	1,360,576		
Missouri.....	878,668	163,136	148,284		
New York.....	24,318,560		2,797,200		856,240
Ohio.....	88,445,444	12,715,424	12,182,194		
Pennsylvania.....	63,384,381	21,367,366	13,204,472		
Tennessee.....	7,011,200	701,120	1,051,680		
Virginia.....	2,673,880	822,640	616,980		
Total.....	1,514,816,805	272,287,613	238,334,991	12,406,979	24,003,174

State	Grain and grain products—continued		Molasses	Products used in redistillation	Other materials	
	Barley	Total			Pounds	Gallons
	Pounds	Pounds				
California.....		448,000				
Georgia.....		70,180				
Illinois.....		334,832,818		408,826	1204,109	
Indiana.....		375,746,448		3,674,879		
Iowa.....		36,337,728		203,519		222,997
Kansas.....		14,683,483		86,875		159,996
Kentucky.....	50,000	855,965,672	1,212,000	1,323,010	4,536	
Maryland.....		166,211,712		83,003	28,404	
Massachusetts.....		14,259,952	1,005,661			
Missouri.....		1,190,083				
New York.....		27,972,000				
Ohio.....		113,343,062				
Pennsylvania.....		97,956,219		2,741		
Tennessee.....		8,764,000				
Virginia.....		4,113,200				
Total.....	50,000	2,061,899,562	2,217,661	5,780,853	237,058	382,992

¹ Whisky, rum, gin, and spirits. For materials used at fruit distilleries in production of brandy and spirits—fruit, see table 57.

² Includes 3,555,419 pounds of wheat flour.

³ Malt sirup.

⁴ Represents 190,172 pounds of diamalt and 13,937 pounds of malt sirup.

⁵ Enzyme extract.

⁶ Represents 4,212 pounds of enzyme extract and 324 pounds of malt sirup.

⁷ Represents 23,679 pounds of enzyme extract and 4,725 pounds of malt sirup.

⁸ Used in production of rum.

TABLE 56.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by months, fiscal year 1950

Month	Fruit and fruit products ¹					
	Grapes	Raisins	Total	Grape	Raisin	Apple
	Pounds	Pounds	Pounds	Gallons	Gallons	Gallons
July.....		272,833	272,833	609,511	1,435	115
August.....	726,960	238,706	965,726	4,708,995	1,271	3,632
September.....	1,685,600	946,935	2,632,535	36,818,307		149,380
October.....	717,680	3,043,689	3,761,369	106,513,782	99,062	80,465
November.....	631,520	3,649,933	4,281,453	39,801,288	440,189	374,298
December.....	214,850	2,077,883	2,292,733	5,697,258	300,456	255,632
January.....	157,100	1,266,775	1,423,875	1,915,275	5,567	189,422
February.....		1,341,793	1,341,793	1,440,871	634,124	72,086
March.....		1,497,268	1,497,268	1,614,601	95,277	128,260
April.....		972,257	972,257	748,426	328,693	73,260
May.....		1,246,854	1,246,854	1,546,700	491,274	65,584
June.....		1,808,526	1,808,526	585,145	225,805	11,610
Total.....	4,133,710	18,353,502	22,487,212	202,200,222	2,623,153	1,393,744

Month	Fruit and fruit products ¹ —Continued					
	Fig	Pear	Plum	Citrus waste concentrate	Other	Total
	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons
July.....				7,461		818,522
August.....			35,756	7,374	9,895	4,766,926
September.....		310,286	76,499	6,925	15,438	37,376,835
October.....		286,844		18,024	8,569	107,006,746
November.....	294,986	45,837	12,886	16,917		40,986,401
December.....	418,209	59,278	16,691		3,088	6,750,612
January.....				763	10,245	2,121,272
February.....			51,488	3,854	11,680	2,214,103
March.....				8,224	3,120	1,849,482
April.....				8,403	9,593	1,168,375
May.....				32,042	7,740	2,133,400
June.....				21,412		843,972
Total.....	713,195	702,245	193,320	131,399	79,368	208,036,646

¹ In addition 208,700 proof gallons of brandy were used in redistillation.

² Represents 31,622 gallons of blackberry, 14,721 gallons of loganberry, 11,424 gallons of peach, 10,172 gallons of cherry, 5,861 gallons of prune, and 5,568 gallons of apricot.

TABLE 57.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by States, fiscal year 1950

Kind	Fruit and fruit products ¹					
	California	Arkansas	California	Colorado	New Jersey	Ohio
	Pounds	Gallons	Gallons	Gallons	Gallons	Gallons
Grape.....	4,133,710	905	201,583,439	4,982		18,797
Raisin.....	18,353,502		2,492,393		121,560	6,660
Apple.....		34,305			281,130	26,575
Fig.....			713,195			
Pear.....						
Plum.....			51,488			
Citrus waste concentrate.....						
Blackberry.....				6,375	14,380	4,480
Loganberry.....				7,620		60
Peach.....						
Cherry.....						3,255
Prune.....						
Apricot.....						
Total.....	22,487,212	35,210	204,840,515	18,977	417,010	59,827

Kind	Fruit and fruit products ¹ —Continued				
	Oregon	Pennsylvania	Virginia	Washington	United States total
	Gallons	Gallons	Gallons	Gallons	Gallons
Grape.....				592,099	202,200,222
Raisin.....				2,600	2,623,153
Apple.....	206,286		202,159	372,785	² 1,393,744
Fig.....					713,195
Pear.....	702,245				702,245
Plum.....	141,832				193,320
Citrus waste concentrate.....		131,399			131,399
Blackberry.....			4,020		³ 31,622
Loganberry.....				7,041	14,721
Peach.....				11,424	11,424
Cherry.....			1,325	5,592	10,172
Prune.....				5,861	5,861
Apricot.....				5,568	5,568
Total.....	1,050,368	131,399	207,504	1,002,970	208,036,646

¹ In addition 208,700 proof gallons of brandy were used in redistillation.
² Includes 156,604 gallons in Missouri and 113,900 gallons in New York.
³ Includes 2,367 gallons in New York.

TABLE 58.—Production: ¹ Distilled spirits, by kinds and by months, fiscal year 1950

Month	[Tax gallons]					
	Whisky	Brandy	Rum	Gin ²	Other spirits	Total
July.....	5,098,608	31,896	97,205	526,417	3,060,887	³ 8,814,013
August.....	5,935,803	45,495	147,093	554,094	4,898,914	11,581,399
September.....	8,702,726	712,021	179,247	447,818	7,032,404	17,074,216
October.....	9,245,743	2,057,002	204,992	262,992	14,319,886	26,090,615
November.....	9,705,454	1,100,818	171,106	271,853	8,522,212	19,771,473
December.....	10,671,930	579,339	159,369	299,214	7,349,784	19,059,636
January.....	11,069,163	134,226	134,581	205,249	5,037,795	16,581,014
February.....	10,114,712	102,058	112,690	294,292	3,572,997	14,136,749
March.....	11,045,187	162,325	124,279	614,198	4,023,105	15,969,094
April.....	11,922,275	55,907	130,006	499,362	4,697,199	17,304,749
May.....	12,727,464	164,784	148,021	416,988	7,032,517	20,489,777
June.....	12,521,422	215,133	172,155	403,355	8,046,244	21,358,314
Total.....	118,760,487	⁴ 5,364,004	⁴ 1,780,748	4,735,862	⁵ 77,593,949	208,235,050

¹ Represents production of whisky, rum, gin, and spirits by registered distilleries, and brandy and spirits by fruit distilleries. For purposes of withdrawal, see tables 62 and 66.
² For production of gin at rectifying plants, see table 77.
³ For kinds of brandy and spirits—fruit produced, see table 60.
⁴ Represents production for beverage and industrial purposes. Includes 1,564,898 tax gallons removed for denaturation.
⁵ Represents production for beverage and industrial purposes. Represents 18,358,102 tax gallons of spirits—fruit produced at fruit distilleries, 59,235,847 tax gallons of spirits—grain, spirits—cane, etc., at registered distilleries. Includes 211,609 tax gallons removed for denaturation and 27,932,979 tax gallons transferred to industrial alcohol bonded warehouses which could be withdrawn as alcohol for either industrial or beverage purposes.

TABLE 59.—Production: ¹ Distilled spirits, by kinds and by States, fiscal year 1950

State	[Tax gallons]					
	Whisky	Brandy	Rum	Gin ²	Other spirits	Total
Arkansas.....		6,984				6,984
California.....	13,602	4,916,408			18,342,225	23,272,235
Colorado.....		4,110				4,110
Georgia.....				5,401		5,401
Illinois.....	16,769,690			1,687,492	12,429,698	30,886,880
Indiana.....	13,200,021			1,824,009	18,497,769	33,521,799
Iowa.....					3,063,147	3,063,147
Kansas.....					1,235,343	1,235,343
Kentucky.....	68,889,423		979,845	125,612	6,858,389	76,853,271
Maryland.....	7,296,494			128,539	7,125,385	14,550,418
Massachusetts.....	623,295		800,903		592,366	2,016,564
Missouri.....	100,434				8,929	109,363
Nebraska.....					102,763	102,763
New Jersey.....		59,030				59,030
New York.....		12,702		964,809	1,463,721	2,441,232
Ohio.....	3,330,892	13,451			6,996,853	10,341,199
Oregon.....		85,437				85,437
Pennsylvania.....	7,416,722	91,894			877,361	8,385,977
Tennessee.....	761,839					761,839
Virginia.....	358,073		23,665			381,738
Washington.....		150,320				150,320
Total.....	118,760,487	³ 5,364,004	⁴ 1,780,748	4,735,862	⁵ 77,593,949	208,235,050

¹ Represents production of whisky, rum, gin, and spirits by registered distilleries, and brandy and spirits by fruit distilleries. For purposes of withdrawal, see tables 63 and 67.
² For production of gin at rectifying plants, see table 78.
³ For kinds of brandy and spirits—fruit produced, see table 61.
⁴ See footnote 4, table 58.
⁵ See footnote 5, table 58.

TABLE 60.—Production: Brandy and spirits by fruit distilleries, by kinds and by months, fiscal year 1950

[Tax gallons]

Month	Grape	Raisin	Apple	Citrus	Blackberry	Other	Total
July	65,482	30,351		405			96,238
August	297,457	13,864		5,549		1,170	318,040
September	3,508,926	189,036	10,356	11,960	1,027	25,911	3,747,216
October	11,742,724	150,114	9,416	15,480	1,324	24,271	11,943,329
November	4,342,962	179,731	32,489	12,363		4,559	4,572,104
December	1,044,685	92,396	35,771	5,527		80,075	1,258,454
January	261,802	48,576	19,958		1,809		332,145
February	187,663	74,895	10,293		1,843	1,132	275,826
March	321,561	40,682	24,070	3,325		7,927	397,565
April	84,803	59,277	7,423	6,565		467	159,073
May	204,322	71,531	10,846	13,806	1,664	1,411	303,570
June	186,848	106,941	895	23,862			318,546
Total	¹ 22,249,235	² 1,057,394	³ 161,517	⁴ 98,842	⁵ 8,124	⁶ 146,994	23,722,106

¹ Represents 4,388,728 tax gallons of brandy and 17,860,507 tax gallons of spirits—fruit.
² Represents 646,803 tax gallons of brandy and 410,591 tax gallons of spirits—fruit.
³ Represents 152,588 tax gallons of brandy and 8,929 tax gallons of spirits—fruit.
⁴ Represents 91,894 tax gallons of brandy and 6,948 tax gallons of spirits—fruit.
⁵ Brandy.
⁶ Represents the following quantities of brandy: 50,879 tax gallons of pear, 18,263 tax gallons of plum, 2,296 tax gallons of cherry, 2,029 tax gallons of loganberry, 1,236 tax gallons of peach, 669 tax gallons of prune, and 495 tax gallons of apricot, and 71,127 tax gallons of fig spirits—fruit.

TABLE 61.—Production: Brandy and spirits by fruit distilleries, by kinds and by States, fiscal year 1950

[Tax gallons]

Kind	California	New Jersey	Ohio	Oregon	Virginia	Washington	Total
Grape	22,149,754		3,790			93,715	¹ 22,249,235
Raisin	1,033,867	23,527					² 1,057,394
Apple		31,580	7,943	19,508	22,552	52,090	³ 98,842
Citrus							71,127
Fig	71,127						71,127
Pear				50,879			50,879
Plum	3,213			11,487			14,700
Blackberry	672	3,923	1,016		812		⁴ 8,124
Prune				3,563		669	4,232
Cherry			690		301	1,305	2,296
Loganberry			15			810	⁵ 2,029
Peach						1,236	1,236
Apricot						495	495
Total	⁶ 23,258,633	⁷ 59,030	⁷ 13,454	⁷ 85,437	⁷ 23,665	⁷ 150,320	23,722,106

¹ Includes 304 tax gallons of brandy in Arkansas and 1,672 tax gallons of brandy in Colorado.
² Includes 6,680 tax gallons of brandy in Arkansas, 8,929 tax gallons of spirits—fruit in Missouri, and 12,235 tax gallons of brandy in New York.
³ Represents 91,894 tax gallons of brandy and 6,948 tax gallons of spirits—fruit in Pennsylvania.
⁴ Includes 1,234 tax gallons of brandy in Colorado and 467 tax gallons of brandy in New York.
⁵ Includes 1,204 tax gallons of brandy in Colorado.
⁶ Represents 4,916,408 tax gallons of brandy and 18,342,225 tax gallons of spirits—fruit.
⁷ Brandy.

TABLE 62.—Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by months, fiscal year 1950

[Tax gallons]

Month	Whisky	Brandy	Rum	Gin	Other spirits	Total	Alcohol	Grand total
July	4,048,860	88,693	23,348	680,594	3,226,521	8,068,025	2,654,863	10,722,888
August	4,368,454	155,067	18,221	536,846	2,993,709	8,072,297	3,587,401	11,659,698
September	5,310,944	217,310	28,783	280,408	3,634,472	9,471,917	3,671,683	13,143,600
October	6,103,140	337,301	44,074	268,808	4,686,618	11,440,001	3,935,559	15,375,560
November	6,968,135	282,543	36,138	263,641	4,522,853	12,073,310	4,288,826	16,362,136
December	5,200,807	214,782	26,779	230,376	2,677,773	8,350,517	2,287,651	10,638,168
January	4,694,256	172,213	15,275	7,109,259	2,168,378	7,219,381	2,749,731	9,969,112
February	4,046,635	169,590	15,330	245,093	1,828,132	6,298,780	2,546,770	8,845,550
March	5,361,688	200,236	15,127	498,589	2,943,279	9,218,919	3,846,069	13,064,988
April	4,358,484	158,335	21,669	496,269	2,283,983	7,318,740	3,551,609	10,870,349
May	4,609,899	178,618	22,459	553,478	2,571,000	7,935,454	3,257,017	11,192,471
June	5,228,021	163,867	22,813	438,299	2,238,482	8,091,482	4,187,697	12,279,179
Total	60,499,332	2,332,555	290,016	4,661,720	35,775,200	¹ 103,558,823	40,564,876	144,123,699

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, and gin from internal revenue bonded warehouses include bottled-in-bond tax-paid withdrawals as reported in table 64. Tax rate \$9 per tax gallon.
² For tax-free withdrawals, see table 66.

TABLE 63.—Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by States, fiscal year 1950

[Tax gallons]

State	Whisky	Brandy	Rum	Gin	Other spirits	Total	Alcohol	Grand total
California	1,941,661	937,372	14,724	30,561	1,099,830	4,024,148	464,335	4,488,483
Colorado	3,450	998				4,448	2,412	6,860
Connecticut	73,506	6,713	1,239	37,289	576,695	695,442		695,442
Georgia	18,382	206		6,017	405	25,010		25,010
Hawaii							1,530	1,530
Illinois	9,019,994	220,215	8,170	1,609,737	9,155,743	20,018,859	1,485,087	21,498,946
Indiana	9,318,939	217,701	26,851	1,338,630	7,764,133	18,666,254	12,220,616	30,886,870
Iowa					126,116	126,116	139,311	265,427
Kansas					6,718	6,718	471,529	478,247
Kentucky	24,136,638	21,613	5,425	148,349	5,812,093	30,124,118	6,798,201	36,922,319
Louisiana							692,129	692,129
Maine	749	1,925				2,674		2,674
Maryland	4,615,407	23,958	2,106	330,029	5,268,277	10,239,777	3,862,061	14,101,838
Massachusetts	519,803	118,141	210,102	3,218	783,443	1,634,707	359,731	1,994,438
Michigan	7,163	165,608	4,997		1,885	179,653	342,482	522,135
Minnesota	4,104	48,076			18,437	70,617		70,617
Missouri	87,710			2,064	75,739	165,513	121,168	286,681
Nebraska							23,217	23,217
New Jersey	36,945	122,506		18,623	53,274	231,348	1,717,551	1,948,899
New York	805,340	24,478		964,809	1,483,892	3,278,519	117,295	3,395,814
Ohio	1,428,196	107,541	46		1,836,670	3,566,877	5,012,426	8,589,096
Oregon		716				716		716
Pennsylvania	8,150,534	312,629	16,356	172,394	3,190,860	11,842,773	6,717,874	18,560,647
Tennessee	218,800	1,821				220,621		220,621
Virginia	112,011	338				112,349		112,349
Washington							6,314	6,314
West Virginia							9,607	9,607
Wisconsin					6,773	6,773		6,773
Total	60,499,332	2,332,555	290,016	4,661,720	35,775,200	¹ 103,558,823	40,564,876	144,123,699

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, and gin from internal revenue bonded warehouses include bottled-in-bond tax-paid withdrawals as reported in table 65. Tax rate \$9 per tax gallon.
² For tax-free withdrawals, see table 67.

TABLE 64.—Withdrawals: Bottled-in-bond distilled spirits,¹ tax-paid, by kinds and by months, fiscal year 1950

[Tax gallons]

Month	Whisky	Brandy	Rum	Gin	Total
July.....	793,739	809	310	-----	794,858
August.....	816,956	846	471	-----	818,273
September.....	863,863	1,469	638	2	865,972
October.....	1,074,651	2,292	105	-----	1,077,048
November.....	1,369,289	5,216	1,020	-----	1,375,525
December.....	1,320,328	4,282	6,072	-----	1,330,682
January.....	806,173	1,627	79	-----	807,884
February.....	690,903	209	213	-----	691,325
March.....	738,780	1,629	66	-----	740,484
April.....	581,226	1,184	192	-----	582,602
May.....	777,195	2,541	3,940	-----	783,676
June.....	1,036,496	1,536	153	-----	1,038,185
Total.....	10,869,613	23,640	13,259	2	10,906,514

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 62. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of 3,755,391 tax gallons of whisky, 2,620 tax gallons of brandy, and 9,150 tax gallons of rum bottled in bond after payment of tax.

TABLE 65.—Withdrawals: Bottled-in-bond distilled spirits,¹ tax-paid, by kinds and by States, fiscal year 1950

[Tax gallons]

State	Whisky	Brandy	Rum	Gin	Total
California.....	389,788	10,825	105	-----	400,718
Colorado.....	524	-----	-----	-----	524
Connecticut.....	3,574	-----	840	2	4,416
Illinois.....	329,493	7,475	-----	-----	336,968
Indiana.....	373,063	-----	-----	-----	373,063
Kentucky.....	7,867,668	2,687	-----	-----	7,870,255
Maryland.....	92,210	-----	-----	-----	92,210
Massachusetts.....	12,209	-----	2,890	-----	15,099
Missouri.....	17,401	-----	-----	-----	17,401
New Jersey.....	4,217	1,162	-----	-----	5,379
New York.....	4,470	387	-----	-----	4,857
Ohio.....	142,904	1,005	-----	-----	143,909
Pennsylvania.....	1,613,165	199	9,424	-----	1,622,788
Virginia.....	18,927	-----	-----	-----	18,927
Total.....	10,869,613	23,640	13,259	2	10,906,514

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 63. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of 3,755,391 tax gallons of whisky, 2,620 tax gallons of brandy, and 9,150 tax gallons of rum bottled in bond after payment of tax.

TABLE 66.—Withdrawals: Distilled spirits, total tax-free,¹ by kinds and by months, fiscal year 1950

[Tax gallons]

Month	For fortification of wine ²		For denaturation		For use of the United States	For vessels and aircraft
	Brandy	Spirits—fruit	Rum	Spirits	Whisky	Whisky
July.....	31,521	4,177	94,085	4,233	-----	172
August.....	59,096	173,139	145,833	104	-----	216
September.....	973,308	3,235,843	171,594	72,211	-----	201
October.....	1,853,100	10,395,403	164,130	-----	-----	158
November.....	727,246	3,166,945	141,038	30,877	-----	193
December.....	271,233	611,763	114,436	17,937	-----	202
January.....	57,652	228,111	129,882	28,122	-----	163
February.....	144,782	191,281	106,698	16,427	-----	200
March.....	124,612	255,275	85,686	-----	-----	234
April.....	106,022	150,450	130,006	-----	-----	175
May.....	156,807	115,958	136,280	41,698	-----	270
June.....	135,283	166,529	145,230	-----	439	191
Total.....	4,640,662	18,694,874	1,504,898	211,609	439	2,375

Month	For export			To customs manufacturing bonded warehouses			Total
	Whisky	Spirits	Other	Whisky	Spirits	Other	
July.....	64,415	5,066	-----	14,996	1,529	2,010	222,204
August.....	22,171	8,939	1,260	6,475	6,462	3,255	426,950
September.....	16,914	205	-----	12,733	1,008	4,269	4,488,286
October.....	38,347	-----	450	14,641	10,549	1,686	12,478,464
November.....	165,293	-----	130	14,448	7,828	456	4,254,474
December.....	16,544	10,173	1,040	14,547	9,383	877	1,068,135
January.....	31,145	-----	1,800	12,369	12,850	1,221	503,325
February.....	39,412	10,468	-----	10,564	4,249	3,419	527,600
March.....	33,649	5,130	672	23,471	13,758	5,542	548,029
April.....	52,328	-----	-----	17,995	9,099	2,036	468,111
May.....	73,855	-----	-----	20,749	12,387	5,821	563,825
June.....	16,997	-----	95	13,638	4,575	3,274	486,251
Total.....	571,070	39,981	5,467	176,626	93,777	43,876	26,035,654

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 27,932,979 tax gallons of spirits were withdrawn for transfer to industrial alcohol bonded warehouses.

² Represents 2,868,635 tax gallons of brandy and 16,445,502 tax gallons of spirits—fruit from internal fruit distilleries and 1,772,027 tax gallons of brandy and 2,249,372 tax gallons of spirits—fruit from internal revenue bonded warehouses. (Under the Act of June 24, 1940 (Public Law 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 3,660 tax gallons of rum and 1,807 tax gallons of gin.

⁴ Represents 22,351 tax gallons of gin, 6,724 tax gallons of rum, and 4,801 tax gallons of brandy.

TABLE 67.—Withdrawals: Distilled spirits, total tax-free,¹ by kinds and by States, fiscal year 1950

[Tax gallons]

State	For fortification of wine ²		For denaturation		For use of the United States	For vessels and aircraft
	Brandy	Spirits—fruit	Rum	Spirits	Whisky	Whisky
Arkansas.....	6,984					
California.....	4,110,353	18,685,645				174
Colorado.....	2,911					
Illinois.....	39,043					
Indiana.....						
Kentucky.....			959,956			120
Maryland.....	14,344				439	1,446
Massachusetts.....			604,942	10,810		6
Michigan.....	29,366			200,695		
Missouri.....		6,432				
New Jersey.....	75,198	2,797				
New York.....	82,585					629
Ohio.....	13,454					
Oregon.....	4,081					
Pennsylvania.....	1,196			104		
Virginia.....	84,903					
Washington.....	176,244					
Total.....	4,640,662	18,694,874	1,564,898	211,609	439	2,375

State	For export			To customs manufacturing bonded warehouses			Total
	Whisky	Spirits	Other	Whisky	Spirits	Other	
Arkansas.....							6,984
California.....	33,269		1,807	1,929	459	257	22,833,893
Colorado.....							2,911
Illinois.....	52,227	11,713		8,119	410	3,131	114,643
Indiana.....	59,527	15,599					75,126
Kentucky.....	251,611			4,967	3,042		1,219,696
Maryland.....	134,277			49,801	63,863	714	264,884
Massachusetts.....	720		3,660	2,941	716	101	623,896
Michigan.....							230,061
Missouri.....							6,432
New Jersey.....	518						78,513
New York.....	12,510						95,724
Ohio.....							13,454
Oregon.....							4,081
Pennsylvania.....	26,411	12,669		108,869	25,287	29,673	204,209
Virginia.....							84,903
Washington.....							176,244
Total.....	671,070	39,681	5,467	176,626	93,777	433,876	26,035,654

¹ See footnote 1, table 66.
² See footnote 2, table 66.
³ See footnote 3, table 66.
⁴ See footnote 4, table 66.

TABLE 68.—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 1950.

[Tax gallons]

State	Whisky	Brandy	Rum	Gin	Other spirits ¹	Total
Losses (allowed) from leakage and evaporation: ²						
California.....	443,157	176,319	1,147	30	47,970	668,623
Colorado.....	684	316				1,000
Connecticut.....	16,358	633	306		410	17,715
Georgia.....	1,469	60		17	7	1,553
Illinois.....	1,942,100	36,558	2,271	12	376,157	2,357,098
Indiana.....	2,537,059	38,937	4,189	32,381	526,956	3,139,522
Kansas.....						9
Kentucky.....	6,387,526	4,883	852	43	172,088	6,565,372
Maine.....	150	263				413
Maryland.....	1,304,717	5,097	449	153	77,423	1,387,839
Massachusetts.....	92,154	10,815	40,593		2,364	145,926
Michigan.....	1,260	4,098	103		2,104	7,565
Minnesota.....	1,017	11,067			219	12,303
Missouri.....	21,891				2	21,899
New Jersey.....	5,695	21,180		30	1,548	28,433
New York.....	204,553	1,833			103	206,489
Ohio.....	292,274	7,837	6		2,191	302,308
Oregon.....						568
Pennsylvania.....	2,398,748	47,804	8,150	1,319	204,321	2,660,342
Tennessee.....	32,743	499				33,182
Virginia.....	28,338	7,246				35,584
Washington.....		15				15
Wisconsin.....					229	229
Total.....	15,711,893	375,903	58,066	33,990	1,414,105	17,693,967
Losses from other causes: ³	1,492,443	3,531	82	402	85,841	1,582,299
Total losses.....	17,204,336	379,434	58,148	34,392	1,499,946	19,176,286

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 69.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by months, fiscal year 1950¹

[Tax gallons]

Month	Whisky	Brandy	Rum	Gin	Other spirits ²	Total
July.....	602,864,662	13,292,581	2,465,712	771,039	56,943,159	676,337,153
August.....	603,230,558	13,121,351	2,443,578	780,269	55,641,508	675,217,264
September.....	604,761,528	12,129,237	2,405,166	962,594	53,436,279	678,694,804
October.....	605,298,266	12,230,866	2,412,643	945,956	49,509,815	679,397,546
November.....	606,015,043	12,229,339	2,399,825	949,012	48,290,796	669,884,015
December.....	610,340,536	12,340,141	2,410,576	995,977	49,933,479	676,020,709
January.....	615,423,746	11,985,069	2,395,274	1,048,071	50,086,652	680,938,812
February.....	620,133,425	11,972,172	2,382,392	1,033,011	49,055,504	684,576,504
March.....	624,188,088	11,791,184	2,400,846	1,132,595	47,133,264	686,645,977
April.....	630,677,982	11,586,389	2,374,082	1,126,539	46,693,315	692,458,307
May.....	637,408,690	11,366,345	2,349,964	993,965	48,300,702	700,419,666
June.....	643,279,511	11,287,602	2,348,016	955,750	50,691,314	708,562,193

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: 400,942 tax gallons of whisky, 6,226 tax gallons of brandy, 4,648 tax gallons of rum, and 159 tax gallons of gin.
² Represents spirits produced by registered and fruit distilleries.

TABLE 70.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by States, June 30, 1950 ¹

[Tax gallons]

State	Whisky	Brandy	Rum	Gin	Other spirits ²	Total
California.....	1,850,286	6,827,102	43,081	20,952	2,187,894	10,929,315
Colorado.....	88,681	2,452				91,133
Connecticut.....	177,296	17,901		13,334	57,085	265,616
Florida.....		156,032				156,032
Georgia.....	95,939	36,028		702	9,120	141,789
Illinois.....	82,197,035	372,330	5,237	9,047	10,219,497	92,803,146
Indiana.....	75,143,868	856,461	184,962	701,723	14,395,229	91,282,243
Iowa.....					33,312	33,312
Kansas.....					3,645	3,645
Kentucky.....	309,053,918	115,086	189,090	10,362	7,497,738	316,866,194
Louisiana.....			206,828			206,828
Maine.....	786	7,216				8,002
Maryland.....	54,116,211	49,813	3,897	1,054	3,206,345	57,377,320
Massachusetts.....	1,695,092	212,753	1,228,842	6,394	120,180	3,263,261
Michigan.....	4,628	72,421	5,118		424	82,591
Minnesota.....	35,036	106,320		4,411	40,313	186,080
Missouri.....	934,665	19,402		3,490	993,428	1,950,985
New Jersey.....	132,847	431,535			57,012	621,394
New York.....	141,720	305,071				446,791
Ohio.....	21,996,833	658,846			1,084,106	23,739,785
Oregon.....		101,987	10,091		14,521	126,599
Pennsylvania.....	92,650,166	811,626	470,870	184,281	10,770,311	104,887,254
Tennessee.....	1,762,066	9,858				1,771,924
Virginia.....	1,127,449	102,496				1,229,945
Washington.....		14,866			231	15,097
Wisconsin.....	74,989				923	75,912
Total.....	643,279,511	11,287,602	2,348,016	955,750	50,691,314	708,562,193

¹ See footnote 1, table 69.
² See footnote 2, table 69.

TABLE 71.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds, and by years and seasons of production, June 30, 1950 ¹

[Tax gallons]

Year	Season	Whisky	Brandy	Rum	Gin	Other spirits ²	Total
1911.....	Spring.....	30					30
	Fall.....	135					135
1912.....	Spring.....	135					135
	Fall.....		108				108
1913.....	Spring.....	291					291
	Fall.....	315					315
1914.....	Spring.....	757					757
	Fall.....		168				168
1915.....	Spring.....	134					134
	Fall.....	240	24				264
1916.....	Spring.....	3,162					3,162
	Fall.....	4,308	132	111			4,551
1917.....	Spring.....	1,212	24	48			1,284
	Fall.....	1,880	6	105	67		2,058
1921.....	Spring.....	180					180
	Fall.....		576				576
1941.....	Fall.....		387				387
1942.....	Spring.....	424					424
	Fall.....	1,500,082	43,490	3,358		91	1,547,021
1943.....	Spring.....	21,637	3,062			3,108	27,807
	Fall.....	186,971	7,254			3,589	197,814
1944.....	Spring.....	93,175	24,197			14	117,386
	Fall.....	3,019,149	554,917	176,552		17,971	3,768,589
1945.....	Spring.....	6,602,008	359,474	143,937		40,623	7,146,042
	Fall.....	35,396,794	960,294	164,311	923	184,859	36,707,181
1946.....	Spring.....	44,615,858	681,333	340,430	29,630	317,819	45,985,070
	Fall.....	55,029,396	2,236,073	296,670	58,557	1,250,177	58,869,873
1947.....	Spring.....	102,205,668	2,344,457	354,488	53,680	1,884,962	106,843,255
	Fall.....	34,006,039	783,193	327,479	1,301	3,041,583	38,159,595
1948.....	Spring.....	93,993,589	151,215	72,317	8,958	6,410,752	100,636,831
	Fall.....	75,154,666	1,040,268	101,562	13,504	8,637,482	84,947,482
1949.....	Spring.....	73,330,350	152,327	127,959	14,967	7,241,218	80,866,821
	Fall.....	49,117,764	1,335,755	126,037	137,832	8,593,457	59,310,845
1950.....	Spring.....	69,294,936	341,598	79,139	636,331	13,063,609	83,415,613
Total.....		643,279,511	11,287,602	2,348,016	955,750	50,691,314	708,562,193

¹ See footnote 1, table 69.
² See footnote 2, table 69.

TABLE 72.—Summary: Production, withdrawals, and stocks of distilled spirits, by months, fiscal year 1950

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.....	8,818,014	794,858	7,273,167	2,654,863	10,722,888	222,204	676,337,153
August.....	11,581,399	818,273	7,254,024	3,587,401	11,659,698	426,950	675,217,264
September.....	17,074,216	865,972	8,605,945	3,671,083	13,143,600	4,488,286	673,694,804
October.....	26,090,615	1,077,048	10,362,953	3,935,559	15,375,560	12,478,464	670,397,546
November.....	19,771,473	1,375,525	10,697,785	4,288,826	16,362,136	4,254,474	669,884,015
December.....	19,059,636	1,330,682	7,019,835	2,287,651	10,638,168	1,068,135	676,020,709
January.....	16,581,014	807,884	6,411,497	2,749,731	9,969,112	503,325	680,938,812
February.....	14,136,749	691,325	5,607,455	2,546,770	8,845,550	527,600	684,576,504
March.....	15,969,094	740,484	8,478,435	3,846,069	13,064,988	548,029	686,645,977
April.....	17,304,749	582,602	6,736,138	3,551,609	10,870,349	468,111	692,458,307
May.....	20,489,777	783,676	7,151,778	3,257,017	11,192,471	563,825	700,419,666
June.....	21,358,314	1,038,185	7,053,297	4,187,697	12,279,179	486,251	708,562,193
Total.....	208,235,050	10,906,514	92,652,309	40,564,876	144,123,699	26,035,654	708,562,193

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 vessels and aircraft, and for export, and transfers to customs manufacturing bonded warehouses. In addition 27,932,979 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 73.—Summary: Production, withdrawals, and stocks on hand June 30, of distilled spirits, and premises operated, fiscal year 1950

State	Production ¹	Tax-paid withdrawals ²			Total
		Bottled-in-bond distilled spirits	Other distilled spirits	Alcohol	
Arkansas.....	6,984				
California.....	23,272,235	400,718	3,623,430	464,335	4,488,483
Colorado.....	4,110	524	3,924	2,412	8,860
Connecticut.....		4,416	691,026		695,442
Florida.....					
Georgia.....	5,401		25,010		25,010
Hawaii.....				1,530	1,530
Illinois.....	30,886,880	336,968	19,678,891	1,485,087	21,498,946
Indiana.....	33,521,799	373,063	18,293,191	12,220,616	30,886,870
Iowa.....	3,063,147		126,116	139,311	265,427
Kansas.....	1,235,343		6,718	471,529	478,247
Kentucky.....	76,853,271	7,870,255	22,253,863	6,798,201	36,922,319
Louisiana.....				692,129	692,129
Maine.....			2,674		2,674
Maryland.....	14,550,418	92,210	10,147,567	3,862,061	14,101,838
Massachusetts.....	2,016,564	15,099	1,619,608	359,731	1,994,438
Michigan.....			179,653	342,482	522,135
Minnesota.....			70,617		70,617
Missouri.....	109,363	17,401	148,112	121,168	286,681
Nebraska.....	102,763			23,217	23,217
New Jersey.....	59,030	5,379	225,969	1,717,551	1,948,899
New York.....	2,441,232	4,857	3,273,662	117,295	3,395,814
Ohio.....	10,341,199	143,909	1,742,761	5,012,426	6,899,096
Oregon.....	85,437		716		716
Pennsylvania.....	8,385,977	1,622,788	10,219,985	6,717,874	18,560,647
Tennessee.....	761,839		220,621		220,621
Virginia.....	381,738	18,927	93,422		112,349
Washington.....	150,320			6,314	6,314
West Virginia.....				9,607	9,607
Wisconsin.....			6,773		6,773
Total.....	208,235,050	10,906,514	92,652,309	40,564,876	144,123,699

See footnotes at end of table.

TABLE 73.—Summary: Production, withdrawals, and stocks on hand June 30, of distilled spirits, and premises operated, fiscal year 1950—Continued

[Tax gallons]

State	Tax-free with- drawals ³	Stocks June 30 ⁴	Premises operated ⁵		
			Registered distil- leries	Fruit distil- leries	Internal revenue bonded ware- houses
Arkansas.....	6,984			1	
California.....	22,833,893	10,929,315	1	89	59
Colorado.....	2,911	91,133		1	
Connecticut.....		265,616			3
Florida.....		156,032			1
Georgia.....		141,789	1		2
Hawaii.....					
Illinois.....	114,643	92,803,146	3		9
Indiana.....	75,126	91,282,243	5		9
Iowa.....		33,312	1		1
Kansas.....		3,645	1		1
Kentucky.....	1,219,696	316,866,194	47		69
Louisiana.....		206,828			
Maine.....		8,002			1
Maryland.....	264,884	57,377,320	10		20
Massachusetts.....	623,896	3,263,261	3		5
Michigan.....	230,061	82,591			1
Minnesota.....		186,080			1
Missouri.....	6,432	1,950,985	1	1	7
Nebraska.....			1		
New Jersey.....	78,513	621,394		3	4
New York.....	95,724	446,791	1	1	4
Ohio.....	13,454	23,739,785	2	2	6
Oregon.....	4,081	126,599		2	3
Pennsylvania.....	204,209	104,887,254	3	1	20
Tennessee.....		1,771,924	1		1
Virginia.....	84,903	1,229,945	1	2	4
Washington.....	176,244	15,097	1	6	2
West Virginia.....					
Wisconsin.....		75,912			2
Total.....	26,035,654	708,562,193	82	109	236

¹ See footnote 1, table 72.

² See footnote 2, table 72.

³ See footnote 3, table 72.

⁴ See footnote 4, table 72.

⁵ Represents number operated during any part of the year.

TABLE 74.—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 1950, 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	38,001,236
1935.....	149,112,923	169,126,472	50,780,940	75,073,993
1936.....	223,659,539	253,867,925	67,299,166	100,383,056
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	145,326,176	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	³ 426,474,062	87,913,792	136,836,551
1944.....		³ 429,069,171	58,832,992	90,463,887
1945.....	41,562,303	³ 535,439,513	63,891,224	142,330,770
1946.....	147,464,516	305,066,637	63,226,912	178,131,350
1947.....	167,994,805	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
1950.....	118,760,487	208,235,050	60,499,332	144,123,699

Fiscal year ended June 30	Stocks June 30 ¹		Number of premises operated		
	Whisky	Total distilled spirits	Registered distilleries	Fruit dis- tilleries	Internal revenue bonded warehouses
1934.....	57,717,662	63,065,017	51	85	117
1935.....	152,807,235	160,755,394	88	140	192
1936.....	200,658,508	310,803,839	121	148	253
1937.....	445,285,663	462,607,980	137	136	277
1938.....	471,159,539	497,527,755	118	138	285
1939.....	478,899,618	522,058,134	112	129	303
1940.....	480,937,609	525,394,924	101	120	295
1941.....	504,080,691	551,424,175	105	127	288
1942.....	516,918,887	587,751,374	116	120	275
1943.....	424,824,966	476,345,030	130	116	269
1944.....	348,646,381	376,277,850	122	137	258
1945.....	307,587,545	338,172,677	138	111	249
1946.....	374,072,055	420,262,363	144	141	278
1947.....	464,825,305	525,827,726	147	148	267
1948.....	522,260,756	594,733,085	130	123	262
1949.....	602,925,861	677,343,619	99	118	244
1950.....	643,279,511	708,562,193	82	109	236

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 75.—Materials:¹ Used in production of rectified spirits and wines, by kinds and by months, fiscal year 1950

[Proof gallons]

Month	Alcohol	Spirits ²	Whisky	Brandy	Wines	Other	Total
July.....	2,254,172	3,287,689	2,436,744	77,759	51,105	49,212	8,156,681
August.....	2,964,211	3,172,809	2,727,729	108,790	64,701	77,595	9,105,835
September.....	3,243,079	3,538,455	3,260,373	174,975	79,271	45,303	10,341,456
October.....	3,222,796	4,862,823	3,997,919	283,968	94,193	12,555,391	12,418,373
November.....	3,706,980	4,535,823	4,056,973	215,917	107,372	61,004	12,684,069
December.....	2,092,479	2,861,271	2,411,176	159,811	76,249	62,584	7,663,570
January.....	2,268,271	2,081,167	2,092,725	134,731	56,633	60,141	6,693,668
February.....	2,015,482	1,961,270 ³	1,910,569	129,877	59,540	70,138	6,146,876
March.....	3,171,200	3,141,351	2,969,749	146,204	79,992	47,861	9,556,357
April.....	2,887,672	2,441,111	2,349,312	124,782	69,550	83,380	7,955,807
May.....	2,672,410	2,759,241	2,424,941	121,206	75,881	72,919	8,126,598
June.....	3,593,485	2,477,159	2,631,192	140,136	79,663	43,329	8,964,964
Total.....	34,092,237	37,119,549	33,269,402	1,818,176	884,249	³ 767,659	107,951,272

¹ Includes imported liquors as follows: 210,607 proof gallons of whisky, 8,567 proof gallons of brandy, 13,421 proof gallons of wines, 150,671 proof gallons of other liquors consisting of 144,377 proof gallons of rum, 1,808 proof gallons of gin, 2,365 proof gallons of vermouth, 1,189 proof gallons of cordials and liqueurs, 307 proof gallons of unclassified spirits, and 625 proof gallons of products for exportation.

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

³ Represents 184,983 proof gallons of rum, 100,957 proof gallons of gin, 84,264 proof gallons of vermouth, 78,588 proof gallons of cordials and liqueurs, 28,825 proof gallons of unclassified spirits, and 290,042 proof gallons of products for exportation.

TABLE 76.—Materials:¹ Used in production of rectified spirits and wines, by kinds and by States, fiscal year 1950

[Proof gallons]

State	Alcohol	Spirits ²	Whisky	Brandy	Wines	Other	Total
California.....	218,019	1,094,370	637,101	737,989	42,231	60,355	2,790,065
Colorado.....	659		247	8			914
Connecticut.....	184,619	621,021	115,696	6,910	6,609	48,215	983,070
Florida.....	103						103
Georgia.....			270			404	674
Illinois.....	844,233	9,070,246	4,757,360	79,639	138,431	87,475	14,977,384
Indiana.....	8,516,611	6,822,150	8,250,839	8,250,839	233,343	80,889	24,122,192
Kentucky.....	6,814,924	5,933,856	7,146,240	11,757	136,520	15,687	20,058,984
Louisiana.....	3,181	1,233	992	3,778	15	762	9,961
Maine.....	16,107	413	3,892			796	21,208
Maryland.....	2,246,242	6,041,975	4,239,314	18,674	113,827	42,600	12,702,632
Massachusetts.....	537,276	758,196	321,910	101,244	6,471	93,750	1,818,847
Michigan.....	204,204	739	12,909	165,152	31,274	23,191	437,469
Minnesota.....	74,698	20,498	3,823	45,609	396	154	145,178
Missouri.....	61,859	108,801				1,953	172,613
New Jersey.....	2,842,022	754,684	77,193	25,354	18,821	20,787	3,738,861
New Mexico.....		302	748				1,298
New York.....	903,074	1,460,920	1,429,000	9,990	14,409	119,223	3,936,616
Ohio.....	4,814,327	518,115	1,253,837	88,701	13,458	6,725,225	6,725,225
Pennsylvania.....	5,802,621	3,905,359	5,012,135	300,199	115,644	134,531	15,270,489
Washington.....				664			664
Wisconsin.....	7,458	6,671	5,896	3,900	12,800	100	36,825
Total.....	34,092,237	37,119,549	33,269,402	1,818,176	884,249	³ 767,659	107,951,272

¹ See footnote 1, table 75.² See footnote 2, table 75.³ See footnote 3, table 75.TABLE 77.—Production:¹ Rectified spirits and wines, by kinds and by months, fiscal year 1950

[Proof gallons]

Month	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total
July.....	6,865,471	866,568	156,708	56,328	72,409	8,017,484
August.....	7,682,460	1,000,603	209,723	72,841	88,146	9,053,773
September.....	9,253,893	598,708	236,264	95,338	67,299	10,251,502
October.....	11,246,341	486,250	420,420	167,404	97,958	12,418,373
November.....	11,616,270	562,769	381,376	128,549	75,293	12,764,257
December.....	7,106,909	380,043	250,785	112,854	81,155	7,931,746
January.....	5,869,541	368,134	242,852	91,336	60,152	6,632,015
February.....	5,457,951	346,887	150,857	90,382	58,113	6,104,190
March.....	8,497,491	619,843	232,511	110,570	71,142	9,531,557
April.....	6,775,315	771,654	177,273	84,202	92,986	7,901,430
May.....	6,923,433	748,868	258,380	88,664	126,623	8,145,968
June.....	7,612,442	1,033,991	229,061	100,695	132,999	9,109,188
Total.....	94,907,517	7,784,318	2,946,210	1,199,163	² 1,024,275	107,861,483

¹ For production of distilled spirits at registered distilleries, see table 58.² Represents 5,476 proof gallons of alcohol, 226,649 proof gallons of high-proof spirits, 119,940 proof gallons of rum, 1,118 proof gallons of vermouth, 81,966 proof gallons of wine, 402,985 proof gallons of unclassified spirits, and 186,141 proof gallons of products for exportation.TABLE 78.—Production:¹ Rectified spirits and wines, by kinds and by States, and premises operated, fiscal year 1950

[Proof gallons]

State	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total	Number of plants operated ²
California.....	1,687,720	192,685	79,978	722,291	85,219	2,767,893	33
Colorado.....	721			7	135	863	1
Connecticut.....	237,936	187,024	219,714	171	316,614	961,459	8
Georgia.....					641	641	1
Illinois.....	14,449,955		472,430	6,607	46,709	14,975,701	10
Indiana.....	23,677,787		193,831	159,697	60,433	24,091,748	9
Kentucky.....	20,074,601	8,856	13,819		12,877	20,110,153	18
Louisiana.....		513	7,281			7,794	1
Maine.....	6,344	9,124	5,932			21,400	1
Maryland.....	12,609,542	13,099	59,310		26,630	12,708,581	17
Massachusetts.....	789,950	498,478	456,882	23,354	42,938	1,811,602	13
Michigan.....			378,147	20,813	35,286	434,246	6
Minnesota.....	14,912		99,524	28,779		143,215	2
Missouri.....			170,824		1,928	172,752	1
New Jersey.....	155,636	3,327,221	205,229	917	30,047	3,719,050	10
New Mexico.....	826		180	207	210	1,423	1
New York.....	3,756,777	84,404	63,679	6,562	25,015	3,936,437	10
Ohio.....	3,684,764	2,600,650	245,332	10,198	169,856	6,710,800	6
Pennsylvania.....	13,752,667	861,996	258,469	219,139	156,481	15,248,652	22
Washington.....			605			605	2
Wisconsin.....	7,479	268	15,044	421	13,256	36,468	5
Total.....	94,907,517	7,784,318	2,946,210	1,199,163	³ 1,024,275	107,861,483	⁴ 178

¹ For production of distilled spirits at registered distilleries, see table 58.² Represents number operated during any part of the year.³ See footnote 2, table 77.⁴ Includes one plant in Florida at which materials were used but no production occurred during the year.

TABLE 79.—Summary: Materials used for rectification and production of rectified spirits and wines, and premises operated, fiscal years 1936 to 1950, inclusive

[Proof gallons]

Fiscal year ended June 30	Materials used for rectification					Total
	Alcohol	Spirits	Whisky	Brandy	Other	
1936	18,002,394	(1)	14,072,589	172,408	569,348	32,816,739
1937	29,258,533	(1)	15,123,437	208,962	658,041	45,248,973
1938	29,626,345	(1)	13,573,665	248,548	539,288	43,987,846
1939	17,522,454	11,848,021	13,554,212	250,514	507,411	43,682,642
1940	17,475,958	13,901,129	15,295,513	321,911	586,877	47,581,388
1941	22,844,540	13,391,833	17,021,767	563,257	687,775	54,509,172
1942	19,675,212	25,892,987	20,650,946	904,227	897,793	68,021,185
1943	1,734,604	35,690,096	29,037,012	2,901,863	1,657,855	71,021,430
1944	2,331,970	25,160,722	32,111,417	2,772,289	5,557,375	67,933,773
1945	21,135,331	44,366,831	40,848,886	3,417,792	9,766,036	119,584,876
1946	42,301,841	54,399,168	45,829,758	3,939,793	5,003,234	151,473,794
1947	42,285,350	57,106,092	43,692,046	2,475,048	3,070,329	148,628,865
1948	33,674,979	49,916,952	39,596,883	1,067,098	1,319,933	125,575,845
1949	35,824,521	42,192,873	38,117,617	1,500,360	1,276,490	118,971,861
1950	34,092,237	37,119,549	33,269,402	1,818,176	1,651,908	107,961,272

Fiscal year ended June 30	Production						Number of plants operated
	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total	
1936	21,726,565	6,767,295	3,117,552	93,435	743,959	32,448,806	379
1937	31,586,870	8,147,844	3,812,852	79,321	684,085	44,310,972	340
1938	32,675,622	7,663,863	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	6,866,097	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	55,961,730	7,507,941	3,228,135	366,321	616,776	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	898,304	3,985,429	1,515,052	3,425,148	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	150,878,888	261
1947	130,700,615	10,547,373	4,545,503	1,677,869	1,088,993	148,560,353	254
1948	114,916,903	7,267,090	2,207,673	654,478	686,678	125,732,822	237
1949	107,781,521	6,601,847	2,817,735	1,042,745	710,764	118,954,612	204
1950	94,907,517	7,784,318	2,946,210	1,199,163	1,024,275	107,861,483	178

¹ Included with alcohol.

VII. CONSUMPTION OF DISTILLED SPIRITS

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

TABLE 80.—Bottling: Distilled spirits (rectified and unrectified) bottled for consumption,¹ fiscal year 1950

[Wine gallons]

Kind	Rectified products ²			Unrectified products			Bottled-in-bond products	Grand total
	Bottled at rectifying plants	Bottled at tax-paid bottling houses ³	Total	Bottled at rectifying plants ⁴	Bottled at tax-paid bottling houses ⁵	Total		
Whisky	107,652,336	1,207,623	108,859,959	17,102,761	2,830,169	19,932,930	10,860,214	139,653,133
Brandy	1,437,883	512	1,438,395	567,157	176,441	743,598	23,642	2,205,635
Rum	140,039	933	140,972	384,760	64,115	448,875	12,859	602,706
Gin	8,507,936		8,507,936	3,970,564	1,037,191	5,007,755		13,515,693
Cordials and liqueurs	4,467,903	22,630	4,490,533					4,490,533
Alcohol				57,801	15,788	73,589		73,539
Other spirits	449,561	5,724	455,285	120,476	48	120,524		575,809
Total	122,655,658	1,237,422	123,893,080	22,203,519	4,123,762	26,327,281	10,896,747	161,117,048

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 188,835 wine gallons of rectified distilled spirits and 55,905 wine gallons of unrectified distilled spirits bottled for exportation and 187,955 proof gallons of whisky bottled in bond for export.

² Includes imported distilled spirits used for rectification as follows: 210,607 proof gallons of whisky, 8,567 proof gallons of brandy, 144,377 proof gallons of rum, 1,808 proof gallons of gin, 1,189 proof gallons of cordials and liqueurs, and 307 proof gallons of unclassified spirits.

³ Includes imported rectified distilled spirits used in bottling as follows: 30 proof gallons of brandy, 330 proof gallons of rum, and 109 proof gallons of cordials and liqueurs.

⁴ Includes imported unrectified distilled spirits used in bottling as follows: 180,193 proof gallons of whisky, 99,809 proof gallons of brandy, 224,518 proof gallons of rum, 580 proof gallons of gin, and 9,095 proof gallons of unclassified spirits.

⁵ Includes imported unrectified distilled spirits used in bottling as follows: 34,541 proof gallons of whisky, 27,421 proof gallons of brandy, 15,249 proof gallons of rum, and 49 proof gallons of unclassified spirits.

⁶ Represents 727,957 wine gallons of blends of whisky 4 years old or older, 404,046 wine gallons of other blended whisky, 107,723,751 wine gallons of spirit whisky, and 4,205 wine gallons of other whisky.

TABLE 81.—Summary: Distilled spirits (rectified and unrectified) bottled for consumption,¹ fiscal years 1941 to 1950, inclusive

[Wine gallons]

Fiscal year ended June 30	Whisky	Brandy	Rum	Gin	Cordials and liqueurs	Alcohol	Other spirits	Total
1941	119,548,129	2,010,621	1,378,192	13,916,856	3,754,858	341,125	151,872	140,501,650
1942	136,038,693	2,340,879	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	5,094,371	45,265	255,642	155,302,738
1944	96,430,899	4,538,048	12,994,466	7,461,770	5,949,631	35,916	2,791,290	130,201,920
1945	143,171,492	4,053,886	2,024,582	10,009,224	9,108,562	31,502	1,285,811	169,742,990
1946	163,796,884	3,612,167	951,314	19,912,035	13,954,185	132,697	1,176,418	203,566,700
1947	166,218,217	2,835,939	688,860	18,645,945	6,702,954	114,614	324,906	195,531,435
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
1950	139,653,133	2,205,635	602,706	13,515,693	4,490,533	73,539	575,809	161,117,048

¹ Prior to 1941 consumption was represented by tax-paid withdrawals. See table 74.

VIII. DENATURED RUM

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

TABLE 82.—Summary: Rum used for denaturation, and production, removals, and stocks of specially denatured rum at distillery denaturing bonded warehouses, by months, fiscal year 1950¹

Month	Rum used for denaturation	Specially denatured rum			
		Production	Removals	Stocks end of month	
	Proof gallons	Wine gallons	Wine gallons	Wine gallons	
July	145,168	97,743	94,388	44,679	
August	141,246	95,103	95,033	43,911	
September	176,979	119,162	130,077	32,116	
October	136,604	91,977	86,294	37,068	
November	123,521	83,169	73,938	45,933	
December	120,853	81,372	84,669	41,976	
January	123,277	83,004	77,470	46,857	
February	125,025	84,181	81,411	49,404	
March	125,664	84,612	96,122	37,293	
April	116,640	78,536	66,290	49,256	
May	134,654	90,664	98,004	41,697	
June	140,430	94,554	90,069	45,521	
Total	1,610,061	1,084,077	1,073,765	45,521	

¹ Formula 4 is used in all denaturation of rum.

TABLE 83.—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 1950¹

State	Rum used for denaturation	Specially denatured rum				Number of distillery denaturing bonded warehouses operated ²
		Production	Removals	Losses	Stocks June 30	
	Proof gallons	Wine gallons	Wine gallons	Wine gallons	Wine gallons	
Kentucky	1,005,091	676,728	668,026	3,882	21,112	1
Massachusetts	604,970	407,349	405,739	2,692	24,409	1
Total	1,610,061	1,084,077	1,073,765	6,574	45,521	2

¹ See footnote 1, table 82.

² Represents number operated during any part of the year.

TABLE 84.—Operations in specially denatured rum by manufacturers: By States, fiscal year 1950

[Wine gallons]

State	Received	Used in manufacturing	Stocks June 30	Number of manufacturers operating ¹
Florida	7,076	7,035	300	3
Illinois	16	16	1	1
Indiana	96	96	1	1
Kentucky	212,391	208,704	8,766	8
Massachusetts	2	1	1	1
Michigan	1,728	1,813	308	1
Missouri	39,700	41,354	5,511	3
New Jersey	492	512	16	2
New York	6,854	6,749	399	8
North Carolina	379,380	389,764	21,944	5
Ohio	87,851	86,479	2,638	6
Pennsylvania	12,952	14,481	253	8
Tennessee	300	283	73	2
Virginia	324,114	322,944	23,725	10
West Virginia	2,200	2,092	299	1
Total	1,075,136	1,082,326	64,233	60

¹ Represents number operating during any part of the year.

IX. FERMENTED MALT LIQUORS AND CEREAL BEVERAGES

[Produced by breweries]

TABLE 85.—Materials: Used in production of fermented malt liquors and cereal beverages, by kinds and by months, fiscal year 1950

[Pounds]

Month	Grain and grain products						Total
	Malt	Corn	Rice	Wheat	Barley	Sorghum grain	
July	286,311,771	92,023,024	29,418,157	866,700	514,716	115,862	409,250,230
August	279,835,914	90,015,994	31,055,016	829,000	486,153	100,280	402,322,357
September	225,036,859	71,661,505	26,648,506	608,740	391,509	90,300	324,437,419
October	186,971,728	56,939,644	24,155,608	552,250	333,452	74,000	269,026,682
November	176,776,702	55,097,511	20,332,689	501,320	292,490	69,700	253,070,412
December	193,208,649	60,965,674	22,604,203	464,600	284,565	60,100	277,567,791
January	189,151,941	58,319,759	22,048,357	471,100	201,909	112,100	270,305,166
February	178,185,247	55,597,199	21,675,071	476,000	208,580	7,050	256,149,147
March	230,060,996	71,748,784	20,607,373	565,400	248,459	-----	332,231,042
April	223,373,535	69,960,798	28,078,307	533,040	235,295	-----	322,180,975
May	254,169,310	80,402,194	31,018,126	650,350	222,901	-----	366,462,881
June	284,158,234	89,342,724	34,188,655	765,980	301,641	-----	408,757,234
Total	2,707,240,886	852,074,810	320,830,068	7,284,480	3,701,700	629,392	3,891,761,336

Month	Soy beans and soy bean products	Sugar and sirups	Hops and hop extracts	Cassava and cassava products	Potatoes and potato products
July	431,299	17,719,710	4,074,873	46,085	40,000
August	422,486	17,186,282	3,991,024	28,830	36,800
September	311,046	13,051,228	3,192,462	5,969	23,600
October	254,263	10,744,970	2,650,857	4,028	18,200
November	256,900	10,847,855	2,504,286	1,332	15,200
December	282,190	11,019,137	2,715,913	-----	23,200
January	263,687	11,083,257	2,634,312	2,003	11,200
February	223,790	10,277,005	2,492,853	-----	4,400
March	296,185	12,327,050	3,213,018	12,585	4,000
April	279,207	11,904,265	3,078,216	5,289	800
May	320,294	13,115,599	3,473,751	-----	-----
June	350,036	15,598,800	3,878,011	1,999	-----
Total	3,701,383	154,875,158	137,889,576	108,120	177,400

¹ Represents 37,814,530 pounds of hops and 75,046 pounds of hop extracts.

TABLE 86.—Materials: Used in production of fermented malt liquors and cereal beverages, by kinds and by States, fiscal year 1950

[Pounds]

State	Grain and grain products						Total
	Malt	Corn	Rice	Wheat	Barley	Sorghum grain	
Arizona.....	4,379,220	659,500	605,800		58,890		5,703,410
California.....	140,493,249	42,115,348	20,104,548	11,400	4,000		202,723,545
Colorado.....	23,141,750	1,684,950	9,835,800				34,662,500
Connecticut.....	4,473,400	1,074,200		80,000			5,627,600
Delaware.....	3,578,434	1,209,800	14,100	400			4,802,734
District of Columbia.....	3,191,140	1,371,500					4,562,640
Florida.....	10,612,468	3,984,680	78,800		216,300	44,400	14,936,648
Georgia.....	1,813,700	842,800	46,610				2,703,110
Hawaii.....	3,824,647	995,618	461,606				5,281,871
Idaho.....	2,220,736	751,900				2,972,636	2,972,636
Illinois.....	131,928,319	74,913,500	283,600	3,000		5,200	207,133,619
Indiana.....	85,318,115	35,831,330	310,500	1,500	98,500		121,559,945
Iowa.....	3,337,775	915,900					4,253,675
Kentucky.....	62,356,078	20,988,175	6,344,200	1,700	10,880		89,651,033
Louisiana.....	59,505,853	11,977,400	10,232,800				81,716,053
Maryland.....	67,176,307	20,725,910	98,000	128,800	104,000		88,233,107
Massachusetts.....	50,762,194	5,229,270	4,168,400	325,100			60,484,964
Michigan.....	130,166,288	52,738,340	15,470,990				198,375,528
Minnesota.....	85,143,073	25,104,499	7,894,507		14,144		118,246,223
Missouri.....	254,474,107	31,178,363	94,387,200				380,039,670
Montana.....	6,726,719	1,951,700			78,640		8,757,059
Nebraska.....	29,848,372	4,234,600	7,463,974				41,546,946
Nevada.....	888,120	351,300					1,239,420
Nevada.....	489,600	97,600					587,200
New Hampshire.....	215,681,267	75,606,640	694,000	44,200			292,026,107
New Jersey.....	361,749,223	130,844,206	29,997,780	3,275,730	254,600		526,121,539
New York.....	1,524,115	671,200					2,195,315
North Carolina.....	144,427,958	45,164,449	18,663,526	383,600	482,676	16,692	209,138,901
Ohio.....	1,624,275		538,600				2,162,775
Oklahoma.....	10,685,450	2,004,950	2,978,760				15,669,100
Oregon.....	276,484,603	74,710,123	13,491,100	2,918,750	1,896,000		369,500,576
Pennsylvania.....	24,826,100	9,251,500	91,600		10,500		34,179,700
Rhode Island.....	6,474,440	417,200	1,942,200	16,600			8,850,440
Tennessee.....	49,987,117	13,000,520	7,126,810			563,100	70,677,547
Texas.....	5,097,460	448,050	1,077,000				6,622,510
Utah.....	5,930,290	2,551,700					8,481,990
Virginia.....	52,422,722	19,400,802	4,696,107				76,519,631
Washington.....	1,894,800	589,300		1,100			2,485,200
West Virginia.....	380,762,932	136,163,487	61,693,700	1,000	472,570		579,093,689
Wisconsin.....	1,818,380	282,500	129,300				2,230,180
Wyoming.....							
Total.....	2,707,240,836	882,074,810	320,830,068	7,284,480	3,701,700	629,392	3,891,761,336

TABLE 86.—Materials: Used in production of fermented malt liquors and cereal beverages, by kinds and by States, fiscal year 1950—Continued

[Pounds]

State	Soy beans and soy bean products	Sugar and sirups	Hops and hop extracts	Cassava and cassava products	Potatoes and potato products
Arizona.....	24,075	435,340	42,240		
California.....	392,639	2,862,102	2,098,069	34,454	
Colorado.....		4,568	305,830		
Connecticut.....		33,425	964,458	55,592	
Delaware.....		4,105	18,402	43,534	
District of Columbia.....			275,300	41,760	
Florida.....	40,275	1,715,648	165,112	50,796	
Georgia.....	2,100	347,100	20,338		
Hawaii.....	24,000	743,872	53,370		
Idaho.....	15,245	390	23,808		
Illinois.....	360,629	3,099,514	1,921,945	22,870	
Indiana.....	9,800	3,481,628	1,108,245		
Iowa.....	6,370	305,864	48,886		
Kentucky.....	213,200	556,596	810,060		
Louisiana.....	49,625	4,923,006	802,377		
Maryland.....	100	3,248,709	862,203		
Massachusetts.....	253,502	13,990,397	772,503		
Michigan.....	8,550	3,294,986	1,800,139		
Minnesota.....	42,409	3,596,945	1,070,957		
Missouri.....	50,925	4,502,774	3,952,860		
Montana.....	5,982	516,475	83,700		
Nebraska.....	370	1,272,425	411,371		
Nevada.....	530		13,950		
New Hampshire.....		170,400	10,680		
New Jersey.....	50,883	21,047,414	3,050,507		
New York.....	208,541	16,686,663	5,364,126		177,400
North Carolina.....		814,219	19,326		
Ohio.....	188,459	6,177,252	1,883,027		
Oklahoma.....		15,723	18,733		
Oregon.....	23,445	347,520	126,898		
Pennsylvania.....	67,219	43,833,290	3,929,773		
Rhode Island.....	236,550	3,470,237	379,717		
Tennessee.....	34,020	853,660	89,735		
Texas.....	1,740	589,251	600,609		
Utah.....		18,320	62,952		
Virginia.....	12,590	452,767	81,618		
Washington.....	66,725	2,640,045	671,510		
West Virginia.....	3,885	341,676	27,590		
Wisconsin.....	1,262,270	5,030,917	5,033,895		
Wyoming.....	17,200	454,521	29,326		
Total.....	3,701,383	164,879,158	37,889,576	108,120	177,400

1 See footnote 1, table 85.

TABLE 87.—Summary: Production, withdrawals, losses, and stocks of fermented malt liquors, by months, fiscal year 1950¹
[Barrels of 31 gallons]

Month	Production	Tax-paid withdrawals ²			Tax-free withdrawals				Total with- drawals	Losses	Stocks end of month
		In bottles and cans	In barrels and kegs	Total	Consumed on premises	For cereal beverages	For export	Total			
July.....	9,390,858	6,312,508	2,421,125	8,733,633	21,119	4,143	61,678	86,940	8,820,573	306,667	10,153,143
August.....	9,182,167	6,383,314	2,518,812	8,902,126	22,006	6,957	54,160	83,123	8,985,249	309,903	10,036,744
September.....	7,392,095	5,125,705	2,159,503	7,285,208	18,460	2,678	34,332	55,470	7,340,678	246,931	9,834,427
October.....	6,123,423	4,431,940	2,007,079	6,439,019	17,477	1,691	32,287	51,455	6,490,474	209,976	9,252,750
November.....	5,780,466	4,189,885	1,913,023	6,102,908	15,966	3,274	28,948	48,188	6,151,096	197,860	8,680,157
December.....	6,314,451	4,347,100	1,900,272	6,247,372	16,265	1,916	28,428	46,609	6,293,981	214,776	8,486,332
January.....	6,139,311	3,939,485	1,657,354	5,596,839	15,604	1,364	29,452	46,420	5,643,259	214,480	8,763,230
February.....	5,841,670	3,850,881	1,672,354	5,523,235	14,625	2,486	25,888	42,969	5,566,204	189,045	8,848,888
March.....	7,562,004	4,665,164	2,027,705	6,692,869	23,756	4,374	30,885	59,015	6,751,884	326,278	10,154,696
April.....	7,351,548	4,568,263	1,799,174	6,367,437	22,553	5,893	72,558	101,004	6,468,441	315,999	10,602,670
May.....	8,360,891	5,479,806	2,136,077	7,615,883	26,442	5,544	72,742	104,728	7,720,611	357,661	10,846,134
June.....	9,368,191	6,346,573	2,349,516	8,696,089	29,139	9,800	58,066	97,005	8,793,094	412,867	10,981,994
Total.....	88,807,075	59,640,624	24,561,994	84,202,618	243,412	50,120	529,394	822,926	85,025,544	3,302,443	10,981,994

¹ Represents production, withdrawals, losses, and stocks at brewery premises, which, beginning Mar. 1, 1950, include bottling houses. The tax-paid withdrawals designated as "in bottles and cans" include the tax-paid withdrawals by pipeline for bottling prior to Mar. 1, 1950.
² Tax rate, \$8 per barrel.

TABLE 88.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, by States, fiscal year 1950¹
[Barrels of 31 gallons]

State	Production	Tax-paid withdrawals ²			Tax-free withdrawals				Total with- drawals	Losses	Stocks June 30	Number of breweries operated ³
		In bottles and cans	In barrels and kegs	Total	Consumed on premises	For cereal beverages	For export	Total				
Arizona.....	148,660	108,253	34,796	143,049	303	-----	-----	303	143,352	4,381	20,994	1
California.....	4,458,781	3,813,048	411,264	4,224,312	6,882	-----	11,173	18,055	4,242,367	200,615	497,069	17
Colorado.....	854,701	431,500	348,492	780,052	1,280	-----	-----	1,280	781,332	34,462	121,025	4
Connecticut.....	137,953	49,054	80,402	129,456	790	-----	-----	790	130,246	8,217	19,671	2
Delaware.....	106,210	79,533	23,608	103,141	397	-----	-----	397	103,538	3,923	12,305	2
District of Columbia.....	99,009	75,864	15,431	91,295	557	-----	-----	557	91,852	6,122	14,017	1
Florida.....	356,425	264,800	82,907	347,707	990	-----	15	1,005	348,712	11,094	40,966	6
Georgia.....	63,142	39,423	21,752	61,175	229	-----	-----	229	61,404	2,105	7,882	1
Hawaii.....	123,346	107,299	7,998	114,697	175	-----	140	315	115,012	6,698	15,566	5
Idaho.....	67,036	47,160	18,922	66,082	158	-----	-----	158	66,240	2,309	8,767	3
Illinois.....	4,572,091	3,312,751	1,095,858	4,408,609	14,362	880	10,522	25,764	4,434,373	177,442	553,159	32
Indiana.....	2,736,355	2,197,089	413,567	2,610,656	6,392	-----	1,414	7,806	2,618,462	89,538	363,485	12
Iowa.....	106,039	48,257	52,475	100,732	471	-----	-----	471	101,203	4,460	21,264	3
Kentucky.....	2,099,562	1,730,601	290,972	2,021,573	4,522	-----	-----	4,522	2,026,095	68,934	231,028	6
Louisiana.....	1,981,741	1,754,337	122,505	1,876,842	5,299	-----	-----	5,299	1,883,906	76,943	171,280	5
Maryland.....	2,007,760	1,517,765	405,982	1,923,747	5,492	-----	12,753	18,245	1,941,992	51,478	235,484	7
Massachusetts.....	1,536,121	651,751	800,939	1,452,690	9,944	-----	-----	9,944	1,463,344	83,780	180,038	13
Michigan.....	4,423,808	3,408,832	967,153	4,375,985	10,599	365	-----	11,765	4,387,750	101,468	452,015	21
Minnesota.....	2,864,150	1,731,082	1,162,856	2,893,938	8,392	19,622	-----	28,703	2,922,641	108,555	483,555	18
Missouri.....	8,382,043	6,215,010	1,585,230	7,800,240	29,345	11,022	82,445	122,812	7,923,052	370,212	1,242,381	10
Montana.....	199,302	117,134	73,581	190,715	933	-----	-----	933	191,648	6,616	33,037	7
Nebraska.....	986,301	797,315	149,699	947,014	2,028	-----	-----	2,028	949,042	30,326	100,273	4
Nevada.....	26,550	15,108	10,236	25,344	95	-----	-----	95	25,439	1,504	5,076	1
New Hampshire.....	15,189	10,386	6,406	16,792	92	-----	-----	92	16,884	782	-----	1
New Jersey.....	6,758,402	3,582,174	2,807,250	6,389,424	10,564	1,355	43,310	55,235	6,444,659	231,165	692,090	11
New York.....	12,163,598	6,123,888	5,320,660	11,444,548	36,445	5,470	111,211	153,126	11,597,674	456,281	1,445,532	36
North Carolina.....	52,652	36,020	15,361	51,381	297	-----	-----	297	51,678	2,612	6,551	1
Ohio.....	4,662,231	3,190,131	1,310,048	4,500,179	14,800	-----	7,042	21,842	4,522,021	169,126	632,555	35
Oklahoma.....	52,293	47,875	3,117	50,992	38	-----	-----	38	51,030	1,244	7,579	1
Oregon.....	369,714	177,389	185,744	363,133	659	-----	-----	659	363,792	9,055	50,728	2
Pennsylvania.....	8,883,136	5,233,453	3,249,002	8,482,457	31,140	-----	3,921	35,061	8,517,518	319,378	982,473	57
Rhode Island.....	779,290	370,436	378,398	748,834	4,047	-----	-----	4,047	753,175	35,245	62,733	2
Tennessee.....	202,574	183,310	11,353	194,663	1,687	-----	-----	1,687	196,350	9,196	25,755	2
Texas.....	1,642,347	1,463,919	110,478	1,574,397	4,524	-----	2,801	7,325	1,581,722	59,246	191,862	7
Utah.....	153,847	84,540	63,562	148,102	422	-----	-----	422	148,524	7,800	30,390	2
Virginia.....	190,382	154,682	23,775	178,457	912	2,080	-----	3,036	181,493	6,522	25,063	4
Washington.....	1,764,841	1,140,889	555,714	1,696,603	2,702	-----	800	3,502	1,700,105	58,367	234,252	1
West Virginia.....	65,116	53,658	10,486	66,144	487	-----	-----	487	66,631	1,773	7,871	1
Wisconsin.....	12,649,071	9,227,030	2,321,811	11,548,841	24,651	9,326	237,538	271,515	11,820,356	479,444	1,707,243	52
Wyoming.....	62,306	43,816	12,804	56,620	310	-----	-----	310	58,930	3,820	12,730	2
Total.....	88,807,075	59,640,624	24,561,994	84,202,618	243,412	50,120	529,394	822,926	85,025,544	3,302,443	10,981,994	407

¹ See footnote 1, table 87.

² See footnote 2, table 87.

³ Represents number operated during any part of the year.

TABLE 89.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, fiscal years 1934 to 1950, inclusive ¹

[Barrels of 31 gallons]

Fiscal year ended June 30--	Production	Withdrawals					Losses	Stocks June 30	Number of breweries operated
		Tax-paid			Tax-free	Grand total			
		In bottles and cans	In barrels and kegs	Total					
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	45,228,605	10,954,762	31,274,069	42,228,831	553,547	42,782,378	1,587,255	7,766,433	750
1936	51,812,062	16,328,542	32,431,298	48,759,840	555,643	49,315,483	1,603,530	8,659,482	732
1937	58,748,087	22,929,824	32,462,136	55,391,960	532,304	55,924,264	1,895,607	9,591,466	720
1938	56,340,163	24,266,063	29,659,955	53,926,018	460,813	54,386,831	1,891,617	9,660,903	696
1939	53,870,553	24,729,985	27,086,889	51,816,874	416,306	52,233,180	1,857,024	9,447,166	653
1940	54,891,737	27,004,065	26,010,165	53,014,230	399,186	53,413,416	1,911,340	9,019,354	611
1941	55,213,850	27,840,167	24,959,014	52,799,181	479,034	53,278,215	1,922,057	9,037,708	574
1942	63,716,697	35,256,910	25,599,309	60,856,219	798,873	61,655,092	2,173,238	8,935,242	530
1943	71,018,257	41,112,864	27,523,570	68,636,434	682,268	69,318,702	2,362,051	8,285,508	491
1944	81,725,820	47,232,871	29,736,893	76,969,764	1,612,024	78,581,788	2,572,252	8,862,356	469
1945	86,604,080	50,404,576	29,186,022	79,590,598	3,076,091	83,566,689	2,655,624	9,261,600	468
1946	84,977,700	53,289,068	27,997,753	81,286,821	2,278,437	83,565,258	2,644,609	9,035,203	471
1947	87,856,902	54,875,027	27,754,414	82,629,441	1,015,998	83,645,439	2,665,884	9,564,515	465
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	59,967,890	25,841,188	85,809,068	1,003,575	86,812,643	2,883,145	9,878,721	440
1950	88,807,075	59,640,624	24,561,994	84,202,618	822,926	85,025,544	3,302,443	10,981,994	407

¹ See footnote 1, table 87.

TABLE 90.—Summary: Production, withdrawals, and stocks of cereal beverages,¹ by months, fiscal year 1950

[Barrels of 31 gallons]

Month	Production	Withdrawals	Stocks end of month
July	4,147	5,831	3,231
August	6,683	5,926	3,860
September	2,108	1,557	4,349
October	1,654	2,479	3,473
November	3,319	3,545	3,207
December	1,927	1,973	2,945
January	1,060	1,220	2,510
February	2,469	2,594	2,304
March	3,674	2,524	3,166
April	5,376	3,998	4,602
May	5,048	6,283	3,546
June	7,737	7,322	3,614
Total	45,211	45,252	3,614

¹ Containing less than 1/2 of 1 percent of alcohol by volume.

TABLE 91.—Summary: Production, withdrawals, and stocks on hand June 30, of cereal beverages,¹ and plants operated, by States, fiscal year 1950

[Barrels of 31 gallons]

State	Production	Withdrawals	Stocks June 30	Number of breweries at which cereal beverage transactions occurred ²
Connecticut	3,515	4,003	-----	1
Delaware	20	17	-----	1
Illinois	880	1,034	-----	1
Massachusetts	631	621	-----	1
Michigan	365	230	-----	1
Minnesota	14,972	16,185	1,220	2
Missouri	10,052	8,970	735	1
New Jersey	1,338	595	599	1
New York	4,820	4,963	670	2
Ohio	91	532	-----	1
Pennsylvania	190	150	20	1
Virginia	2,085	2,080	-----	1
Wisconsin	6,252	5,872	370	2
Total	45,211	45,252	3,614	16

¹ See footnote 1, table 90.

² Represents number operated during any part of the year.

X. WINES

[Produced by bonded wineries]

TABLE 92.—Materials:¹ Used in production of still wines, by kinds and by months, fiscal year 1950

Month	A. Fruit (pounds)											Total
	Grapes	Raisins	Berries	Apples	Pears	Cherries	Figs	Mixed fruits	Plums	Peaches	Other	
July.....	9,638,396		1,167,459			223,739				61,750	179,629	11,270,973
August.....	53,619,887	13,000	464,753	661,025		48,750			396,324	111,838	41,962	55,308,789
September.....	532,645,221	9,750	601,687	160,500	3,751,425	186,500			297,210	19,867	135,259	537,669,669
October.....	964,503,271	443,850	631,345	1,203,502	1,399,135	167,425	997,580			49,085	968,533,688	129,477,456
November.....	124,085,751	315,620	1,025,534	2,454,245	302,901	424,700				38,500	20,823,369	19,437
December.....	18,144,556	406,350	956,471	851,755	20,100	253,725				27,000	140,404	4,418,442
January.....	1,482,395	811,325	738,623	964,970		90,000				40,000	251,895	4,131,615
February.....	643,021	99,240	1,207,904	1,799,555		290,400				52,000	53,774	2,936,253
March.....	812,355	92,180	783,344	852,200		157,150		71,335		8,820	30,692	3,558,983
April.....	1,543,700	923,490	656,652	98,794		96,976	10,148			71,144	44,463	3,408,741
May.....	2,281,180	303,887	611,913								22,270	3,937,563
June.....	2,217,660	394,357	503,701									
Total.....	1,711,617,393	3,812,949	9,349,386	9,046,546	5,563,561	2,164,865	1,007,728	702,790	693,534	509,419	1,007,370	1,745,475,541

Month	B. Juice and concentrate (gallons)							Total
	Grape	Apple	Berry	Cherry	Plum	Peach	Currant	
July.....	184,639	300	3,757	1,296			144	190,136
August.....	151,298	9,050				3,000		163,348
September.....	701,918	153,735	1,600					857,253
October.....	31,932,538	286,916	10,300	3,620				32,233,374
November.....	427,538	342,037	3,195	453				773,223
December.....	366,478	63,271		7,173				436,922
January.....	357,592	3,160	4,825	31,145		3,000		399,722
February.....	277,069	45,871	22,165	3,250	11,588			359,943
March.....	185,780	21,842	3,000	7,556				218,178
April.....	222,574	28,185	15,284			3,000		269,043
May.....	170,909	23,479	1,994	65				196,447
June.....	220,304	3,975	1,500					225,779
Total.....	35,198,637	981,821	67,620	54,558	11,588	9,000	144	36,323,368

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 7,486,029 pounds of blackberries, 1,457,739 pounds of loganberries, 148,265 pounds of elderberries, 101,688 pounds of boysenberries, 82,650 pounds of raspberries, 52,227 pounds of strawberries, and 50,788 pounds of youngberries.

³ Represents 457,012 pounds of apricots, 236,807 pounds of currants, 160,684 pounds of prunes, 102,038 pounds of oranges, 40,710 pounds of honey, 10,090 pounds of dates, and 29 pounds of hops.

⁴ Represents 31,475 gallons of elderberry juice, 18,929 gallons of blackberry juice, and 17,216 gallons of loganberry juice.

TABLE 93.—Materials:¹ Used in production of still wines, by kinds and by States, fiscal year 1950

Kind	California	Michigan	New Jersey	New York	Ohio	Oregon	Washington	All other States ²	Total
A. Fruit (pounds):									
Grapes.....	1,671,024,952	4,695,147	4,443,492	17,713,095	1,830,013	237,370	6,587,233	5,086,091	1,711,617,393
Raisins.....	3,359,362		450,550	3,037					3,812,949
Apples.....			9,905		14,400	1,517,390	6,691,606	813,245	9,046,546
Blackberries.....		40,000	2,197,352	3,372,342	214,022	303,093	33,150	1,326,070	7,486,029
Pears.....						5,563,561			5,563,561
Cherries.....	58,626		290,500	1,640,650		31,646	123,662	19,781	2,164,865
Loganberries.....	735,018		79,000	120,598		184,321	300,183	38,619	1,457,739
Figs.....	1,007,728								1,007,728
Mixed fruits.....	682,915								702,790
Plums.....						693,534			693,534
Peaches.....	22,300			344,000		10,187	99,218	33,714	509,419
Apricots.....	20,860			300,000			129,152	7,000	457,012
Currants.....	157,080			10,500			31,075		236,807
Prunes.....						4,085	156,599		160,684
Elderberries.....			78,000	35,000				35,265	148,265
Oranges.....								102,038	102,038
Boysenberries.....	101,688								101,688
Raspberries.....	52,650								52,650
Strawberries.....	24,303							27,924	52,227
Youngberries.....								50,788	50,788
Honey.....				40,710					40,710
Dates.....	10,090								10,090
Hops.....				29					29
B. Juice and concentrate (gallons):									
Grape.....	32,411,371	360,523	90,053	810,057	182,544		95,305	1,248,784	35,198,637
Apple.....	83,077	14,000	55,130	64,045			211,599	553,970	981,821
Cherry.....			440	38,941	3,546			11,631	54,558
Elderberry.....				31,475					31,475
Blackberry.....				1,994	195				18,929
Loganberry.....						1,932			17,216
Plum.....	11,588								11,588
Peach.....								9,000	9,000
Currant.....							144		144

¹ See footnote 1, table 92.

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

³ Includes 831,548 pounds used in Arkansas, 260,704 pounds in Georgia, 1,927,683 pounds in Iowa, 681,969 pounds in North Carolina, and 430,499 pounds in South Carolina.

⁴ Includes 813,245 pounds used in Arkansas.

⁵ Includes 812,678 pounds used in Georgia and 271,555 pounds in Maryland.

⁶ Includes 1,157,388 gallons used in Illinois.

⁷ Includes 409,637 gallons used in Virginia.

TABLE 94.—Production: Still wines produced and treatment of wines after fermentation, by months, fiscal year 1950
[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.....	430,950	4,043	434,993	710,776	1,145,769	470,006	522,502	73,484	84,768	3,771,674
August.....	1,332,666	7,216	1,339,882	4,909,236	6,249,118	743,149	816,435	611,699	719,711	3,918,603
September.....	19,039,424	45,995	19,085,419	38,006,209	57,091,628	2,194,492	2,453,548	11,464,816	13,580,639	7,326,245
October.....	58,126,302	45,995	58,172,297	105,342,430	163,845,439	3,748,479	4,235,897	35,243,904	41,368,477	12,804,355
November.....	14,466,623	112,136	14,578,759	34,705,016	49,283,775	3,774,325	4,227,470	13,495,298	15,461,634	14,298,421
December.....	3,533,122	1,062	3,534,184	4,895,620	8,429,804	2,073,512	2,288,964	3,310,819	3,759,761	14,272,617
January.....	1,075,570	6,970	1,082,540	1,393,648	2,476,188	1,074,483	1,197,987	1,109,272	1,248,577	7,770,461
February.....	744,895	359	745,254	1,396,783	2,142,037	1,638,569	1,836,638	1,276,007	1,444,476	6,785,827
March.....	1,099,096	44,684	1,143,780	1,280,443	2,424,223	1,920,599	2,140,049	1,561,635	1,771,974	9,637,477
April.....	815,664	26,585	842,249	733,619	1,575,868	1,411,396	1,595,311	879,775	1,011,095	7,761,537
May.....	728,536	61,810	790,346	1,300,264	2,090,610	1,204,079	1,325,364	879,091	1,011,978	7,363,176
June.....	852,461	34,096	886,557	216,088	1,102,645	1,021,194	1,138,734	1,076,730	1,236,729	7,939,058
Total.....	102,245,309	721,663	102,966,972	194,890,132	297,857,104	22,174,283	24,778,899	70,982,530	82,699,819	103,652,451

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 96.) Is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 13, table 96.)
³ In producing fortified wines, 22,549,406 proof gallons of brandy and spirits—fruit were used.

TABLE 95.—Production: Still wines produced and treatment of wines after fermentation, by States, fiscal year 1950
[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
Arkansas.....	154,225		154,225		154,225	220,063	253,744	151,368	171,377	8,887
California.....	90,518,328	448,223	90,966,551	193,134,094	284,100,645	9,120,344	10,488,418	67,995,503	79,327,508	92,516,741
Colorado.....	40,013		40,013		40,013	56,322	62,938	2,035	2,302	17,361
Connecticut.....	82,970		82,970		82,970	15,950	17,410	84,430	98,200	
Florida.....	6,395		6,395		6,395	5,240	5,434			
Georgia.....	309,656		309,656		309,656	354,190	376,859	64,547	73,486	36,406
Hawaii.....	1,452		1,452		1,452			1,283	1,436	
Illinois.....	1,394,866	25,184	1,420,050		1,420,050	1,273,481	1,464,175			1,790,754
Iowa.....	13,555	2,666	16,221		16,221	2,586	2,769			58,946
Kentucky.....						100				
Louisiana.....		9,881	9,881		9,881					
Maryland.....	73,912	25,510	99,422		99,422	97,848	102,096	35,778	39,003	5,000
Michigan.....	1,129,976		1,129,976		1,129,976	1,290,539	1,381,506	364,128	387,673	1,235,904
Missouri.....	33,737		33,737		33,737	19,848	22,461	7,897	8,573	128,694
New Jersey.....	1,560,040		1,560,040		1,560,040	1,167,969	1,247,230	279,886	322,225	2,682,565
New Mexico.....	14,236		14,236		14,236	47	50			
New York.....	4,619,513	139,005	4,758,518		4,758,518	6,017,475	6,678,373	827,880	918,652	4,632,216
North Carolina.....	66,366		66,366		66,366	54,460	57,677			
Ohio.....	482,521	8,302	490,823		490,823	379,753	405,238	112,314	127,526	322,254
Oregon.....	170,928	282	171,210	985,030	1,156,240	220,436	231,550	2,091	2,675	770
Pennsylvania.....	99,288		99,288		99,288	58,408	63,135	25,589	34,217	136,045
South Carolina.....	70,443		70,443		70,443	62,058	65,512			
Texas.....	4,679		4,679		4,679	1,251	1,363			425
Virginia.....	436,377		436,377		436,377	291,076	303,281	292,137	360,823	14,277
Washington.....	961,833	62,610	1,024,443	771,008	1,795,451	1,464,639	1,546,978	735,694	824,083	65,206
Total.....	102,245,309	721,663	102,966,972	194,890,132	297,857,104	22,174,283	24,778,899	70,982,530	82,699,819	103,652,451

¹ See footnote 1, table 94.
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 97.) Is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 13, table 97.)
³ See footnote 3, table 94.

TABLE 96.—Withdrawals: Still wines, by months, fiscal year 1950
[Wine gallons]

Month	Tax-paid withdrawals ¹				Tax-free withdrawals									
	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	Total
July.....	1,627,084	6,136,030	232	7,763,346	52,408	79,212	8,472	67,609	9,953	973	2	18,723	808,944	1,046,296
August.....	1,922,753	6,865,014	119	8,787,886	121,574	150,570	11,974	42,380	21,392	1,160	-----	344,855	4,361,950	5,055,855
September.....	2,754,420	8,544,713	3,544	11,302,677	54,723	137,172	30,315	57,728	14,436	1,261	5	618,745	36,265,663	37,180,048
October.....	3,194,782	9,917,187	79	13,112,048	45,043	216,367	33,013	96,634	16,010	1,090	2	995,061	105,320,875	106,724,095
November.....	3,531,431	10,025,348	182	13,556,961	67,032	203,258	17,716	106,371	20,031	1,653	-----	1,037,871	36,605,212	38,059,144
December.....	3,348,930	9,528,274	467	12,877,671	84,374	183,087	25,813	27,443	31,533	4,376	-----	1,091,481	4,970,409	6,418,516
January.....	2,847,151	9,136,371	132	11,983,654	130,344	142,295	27,988	76,042	25,316	1,434	2,403	325,480	1,334,779	2,066,081
February.....	2,492,453	7,578,385	203	10,071,041	41,181	171,386	2,100	80,396	29,356	1,547	-----	376,974	1,396,731	2,099,071
March.....	3,496,049	9,577,159	77	13,073,285	108,415	172,549	3,999	68,319	18,545	1,615	7	154,940	1,294,968	1,823,357
April.....	2,689,502	9,674,837	1,022	12,365,361	181,568	153,048	66,449	39,389	22,698	2,220	2	259,249	726,113	1,450,736
May.....	2,465,591	8,104,024	3,616	10,573,231	102,233	300,535	41	65,479	17,252	1,873	370	355,944	1,411,039	2,254,766
June.....	1,937,617	5,650,182	139	7,587,938	103,997	161,172	7,225	49,859	9,763	4,078	336	417,909	223,717	983,066
Total.....	32,307,763	100,737,524	9,812	133,055,099	1,092,892	2,070,651	235,105	777,649	236,285	23,280	3,127	5,997,232	194,725,400	205,161,621

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 97.—Withdrawals: Still wines, by States, fiscal year 1950
[Wine gallons]

State	Tax-paid withdrawals ¹				Tax-free withdrawals									
	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	Total
Alabama.....	-----	400	-----	400	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Arkansas.....	21,321	200,309	2,230	223,860	-----	-----	-----	-----	-----	200	-----	-----	-----	200
California.....	14,708,560	61,551,763	7,582	76,267,895	443,267	747,566	12,468	575,691	178,868	10,512	67	35,211	92,967,103	200,310,690
Colorado.....	56,131	374,622	-----	430,753	-----	-----	-----	-----	-----	-----	-----	13,122	4,300	17,422
Connecticut.....	217,757	788,516	-----	1,006,273	-----	153,422	18,732	-----	-----	-----	240	-----	-----	172,394
Florida.....	28,515	64,883	-----	93,398	-----	-----	-----	-----	-----	-----	-----	-----	-----	69
Georgia.....	231,084	367,288	-----	598,372	-----	620	-----	-----	216	-----	-----	-----	-----	836
Hawaii.....	-----	1,239	-----	1,239	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Idaho.....	144	-----	-----	144	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Illinois.....	2,105,876	2,895,256	-----	5,000,932	-----	-----	-----	4,422	-----	33	-----	-----	-----	33
Iowa.....	4,777	181,961	-----	186,738	-----	-----	-----	-----	-----	-----	-----	-----	-----	4,422
Kentucky.....	70,088	1,438,122	-----	1,508,210	102	-----	-----	-----	-----	116	-----	-----	-----	116
Louisiana.....	25,366	506,554	-----	531,920	-----	-----	-----	-----	-----	-----	-----	-----	-----	102
Maine.....	2,213	293,703	-----	295,916	-----	-----	-----	-----	14,024	22	-----	-----	-----	14,046
Maryland.....	269,092	2,121,251	-----	2,390,343	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Massachusetts.....	184,521	3,782,037	-----	3,966,558	-----	-----	-----	-----	2,389	110	-----	-----	-----	2,499
Michigan.....	1,076,058	769,323	-----	1,844,381	-----	-----	-----	1,194	240	-----	-----	-----	-----	3,215
Minnesota.....	33	16	-----	49	14,791	-----	-----	-----	-----	-----	-----	-----	-----	14,791
Missouri.....	171,880	1,175,660	-----	1,347,540	52,137	-----	-----	-----	-----	-----	-----	-----	-----	52,705
Nevada.....	2,539	32	-----	2,571	-----	-----	-----	-----	216	352	-----	-----	-----	-----
New Jersey.....	2,363,871	2,955,131	-----	5,319,002	47,439	371,457	-----	-----	-----	-----	-----	135,880	-----	623,718
New Mexico.....	13,145	-----	-----	13,145	-----	-----	-----	-----	47,713	20,141	1,083	-----	-----	1,228
New York.....	7,846,373	11,012,102	-----	18,858,475	514,297	785,054	2,146	139,889	20,191	546	2,820	2,367	-----	1,467,310
North Carolina.....	73,898	227,186	-----	301,084	-----	-----	-----	-----	-----	-----	-----	-----	-----	687
Ohio.....	618,317	1,654,557	-----	2,172,874	17,677	10,751	-----	8,740	-----	4,814	-----	59,827	-----	102,969
Oregon.....	182,098	-----	-----	182,098	-----	-----	-----	-----	-----	504	-----	-----	985,030	985,534
Pennsylvania.....	1,187,882	4,820,716	-----	6,008,598	-----	-----	200,599	-----	-----	-----	-----	65,333	-----	265,932
South Carolina.....	65,580	-----	-----	65,580	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Texas.....	23,148	930,597	-----	953,745	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Virginia.....	748,696	1,609,278	-----	2,257,874	-----	-----	-----	-----	-----	57	-----	1,520	-----	1,577
Washington.....	105,082	907,848	-----	1,012,930	-----	-----	-----	-----	-----	245	-----	143,065	-----	143,310
West Virginia.....	-----	39,229	-----	39,229	-----	-----	-----	-----	-----	431	-----	165,759	768,967	935,157
Wisconsin.....	5,028	167,945	-----	172,973	3,182	-----	-----	-----	-----	-----	-----	-----	-----	3,182
Total.....	32,307,763	100,737,524	9,812	133,055,099	1,092,892	2,070,651	235,105	777,649	236,285	23,280	3,127	5,997,232	194,725,400	205,161,621

¹ See footnote 1, table 96.

TABLE 98.—Summary: Production, withdrawals, losses, and stocks of still wines, by months, fiscal year 1950

[Wine gallons]

Month	Production ¹	Withdrawals			Losses	Stocks end of month ³			
		Tax-paid	Tax-free ²	Total		Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol	Total
July	1,145,769	7,763,346	1,046,298	8,809,642	92,819	49,524,358	103,099,161	2,401,586	155,025,105
August	6,249,118	8,787,886	5,055,855	13,843,741	115,661	47,944,958	95,414,742	2,333,757	145,693,457
September	57,091,628	11,302,677	37,180,048	48,482,725	89,554	52,854,000	98,838,443	2,644,950	154,337,393
October	163,845,439	13,112,048	106,724,095	119,836,143	163,164	72,443,000	125,672,652	5,742,779	203,858,431
November	49,283,775	13,556,961	38,059,144	51,616,105	290,148	69,705,147	128,465,335	6,957,202	205,127,684
December	8,429,804	12,877,671	6,418,516	19,296,187	2,487,009	64,892,165	122,269,156	4,885,493	192,046,814
January	2,476,188	11,983,654	2,066,081	14,049,735	1,140,520	61,415,615	113,734,544	4,408,421	179,558,580
February	2,142,037	10,071,041	2,099,671	12,170,712	388,771	58,129,138	106,659,987	4,146,435	168,934,560
March	2,424,223	13,073,285	1,823,357	14,896,642	198,729	54,396,427	98,816,192	3,845,610	157,058,229
April	1,575,868	12,365,361	1,450,736	13,816,097	114,129	51,136,984	90,427,302	3,446,566	145,010,852
May	2,090,610	10,573,231	2,254,766	12,827,997	110,165	48,147,180	83,775,108	2,948,439	134,870,727
June	1,102,645	7,587,938	983,056	8,570,994	1,684,085	43,956,814	80,415,750	2,627,275	126,999,839
Total	297,857,104	133,055,099	205,161,621	338,216,720	6,874,754	43,956,814	80,415,750	2,627,275	126,999,839

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

² Includes 200,722,632 wine gallons removed as distilling materials for use in the production of brandy, consisting of 5,997,232 wine gallons of still wines and 194,725,400 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 99.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of still wines, and premises operated, by States, fiscal year 1950

[Wine gallons]

State	Production ¹	Withdrawals			Losses	Stocks June 30 ³				Number of premises operated ⁴	
		Tax-paid	Tax-free ²	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		400	200	600	266		1,549		1,549	1	
Arkansas	154,225	223,860	37,482	261,342	23,214	86,897	132,815	11,120	230,832	33	
California	284,100,645	76,267,895	200,310,690	276,578,585	5,495,050	34,887,197	71,302,063	2,192,081	108,881,341	374	54
Colorado	40,013	430,753	17,422	448,175	3,956	37,660	83,475		121,135	2	
Connecticut	82,970	1,006,273	172,394	1,178,667	27,932	23,836	190,276	123,512	337,626	3	3
Florida	6,395	93,398	69	93,467	5,713	86,084	19,331		105,415	4	1
Georgia	309,656	598,372	836	599,208	38,714	155,328	72,914		228,242	2	1
Hawaii	1,452	1,239		1,239	99	1,380	1,050		2,430	1	
Idaho		144	33	177	233	3,625	2,914		6,539	1	
Illinois	1,420,050	5,000,932	4,422	5,005,354	137,992	529,788	390,929		920,717	5	9
Iowa	16,221	186,738	116	186,854	1,786	36,469	34,042		70,451	8	
Kentucky		1,508,210	102	1,508,312	29,086	62,285	186,038		248,323	2	
Louisiana	9,881	531,920	14,046	545,966	7,615	7,885	99,924		107,809	4	1
Maine		295,915		295,915	6,085	1,355	127,579		128,934	3	
Maryland	99,422	2,390,343	2,499	2,392,842	41,226	48,831	225,025		273,856	5	1
Massachusetts		3,966,558	3,215	3,969,773	31,178	33,484	263,831		297,315	4	3
Michigan	1,129,976	1,844,381	14,791	1,859,172	50,112	803,582	485,175	2,850	1,291,607	12	3
Minnesota		49		49	2,847	35,307	1,813		37,120	1	
Missouri	33,737	1,347,540	52,705	1,400,245	21,384	160,329	185,981		346,310	6	4
Nevada		2,571		2,571	14					1	
New Jersey	1,560,040	5,319,002	623,713	5,942,715	73,249	701,962	418,856	9,659	1,130,477	29	7
New Mexico	14,236	13,145	1,228	14,373	1,105	12,758			12,758	14	
New York	4,758,518	18,858,475	1,467,310	20,325,785	520,900	4,123,134	3,625,892	233,579	7,982,605	85	11
North Carolina	66,366	301,084	687	301,771	13,027	175,890	43,567		219,447	11	
Ohio	490,823	2,172,874	102,969	2,275,843	115,273	1,064,574	800,097	17,635	1,882,306	58	10
Oregon	1,156,240	182,098	985,534	1,167,632	8,790	115,560	4,664		120,224	13	
Pennsylvania	99,288	6,008,598	265,932	6,274,530	50,775	306,902	483,148		790,050	6	4
South Carolina	70,443	65,580		65,580	1,867	41,472	3		41,472	3	
Texas	4,679	953,745	1,577	955,322	16,669	14,082	22,462		37,144	10	2
Virginia	436,377	2,287,874	143,310	2,401,184	32,975	80,844	194,848		275,692	7	
Washington	1,795,451	1,012,930	935,157	1,948,087	111,406	316,946	998,056	36,839	1,351,841	20	
West Virginia		39,229		39,229	438		2,975		2,975	1	
Wisconsin		172,973	3,182	176,155	3,778	858	14,439		15,297	1	2
Total	297,857,104	133,055,099	205,161,621	338,216,720	6,874,754	43,956,814	80,415,750	2,627,275	126,999,839	758	121

¹ See footnote 1, table 98.

² See footnote 2, table 98.

³ See footnote 3, table 98.

⁴ Represents number operated during any part of the year.

TABLE 100.—Summary: Production, withdrawals, losses, and stocks of sparkling wines,¹ by months, fiscal year 1950

[Half-pint units]

Month	Production	Withdrawals			Losses	Stocks end of month
		Tax-paid ²	Tax-free	Total		
July.....	1,087,826	996,275	74,400	1,070,675	37,396	34,835,589
August.....	2,553,782	1,234,282	245,746	1,480,028	72,834	35,840,259
September.....	936,561	1,972,567	60,581	2,033,148	54,794	34,681,120
October.....	935,884	2,814,854	66,991	2,881,845	79,392	32,653,374
November.....	1,086,250	3,074,036	177,502	3,251,538	84,921	30,394,008
December.....	1,723,252	3,177,308	173,939	3,351,247	253,837	28,493,853
January.....	2,484,259	1,289,372	115,267	1,404,639	71,315	29,491,157
February.....	767,699	822,497	295,520	1,118,017	55,996	29,111,030
March.....	2,151,994	1,200,295	127,182	1,327,477	45,883	29,882,584
April.....	3,805,032	1,225,630	118,905	1,344,535	57,945	33,501,052
May.....	1,725,542	1,558,860	103,794	1,662,654	49,273	32,274,834
June.....	1,967,027	1,568,270	162,049	1,730,319	129,013	32,387,187
Total.....	21,225,108	20,934,246	³ 1,721,876	22,656,122	992,599	32,387,187

¹ Includes artificially carbonated wines as follows: Production, 518,226; tax-paid withdrawals, 472,424; tax-free withdrawals, 8,290; losses, 3,269; and stocks June 30, 184,399 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 1,241,036 half-pint units removed for conversion to still wines and 480,840 removed for export.

TABLE 101.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of sparkling wines,¹ and number of premises operated, by States, fiscal year 1950

[Half-pint units]

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated ³
		Tax-paid ²	Tax-free	Total			
California.....	8,666,689	6,718,888	957,674	7,676,562	204,422	10,344,382	32
Florida.....	4,254	4,254	—	4,254	202	—	1
Illinois.....	258,726	—	258,726	—	5,928	95,930	4
Kentucky.....	1,896	—	—	—	36	1,860	1
Louisiana.....	—	1,152	—	1,152	—	1,728	1
Maryland.....	—	960	336	1,296	—	—	1
Massachusetts.....	—	4,154	—	4,154	—	1,534	2
Michigan.....	299,012	308,496	56,662	365,158	6,986	408,552	5
Missouri.....	968,260	1,621,688	15,080	1,636,768	64,871	4,042,777	2
New Jersey.....	917,963	771,400	159,306	930,706	33,505	1,345,939	12
New York.....	10,019,006	10,437,948	454,467	10,892,415	584,432	12,437,463	38
Ohio.....	299,422	792,464	78,351	870,815	91,261	3,658,136	16
Pennsylvania.....	—	624	—	624	—	—	1
Texas.....	—	124	—	124	226	—	1
Wisconsin.....	52,860	13,368	—	13,368	730	48,886	1
Total.....	21,225,108	20,934,246	⁴ 1,721,876	22,656,122	992,599	32,387,187	118

¹ See footnote 1, table 100.
² See footnote 2, table 100.
³ Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.
⁴ Represents 1,241,036 half-pint units removed for conversion to still wines and 480,840 removed for export from California, Missouri, New Jersey, and New York.

TABLE 102.—Summary: Production, withdrawals, losses, and stocks of vermouth, by months, fiscal year 1950

[Wine gallons]

Month	Production	Withdrawals					Losses	Stocks end of month	
		Tax-paid ¹			Tax-free	Total			
		Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol	Total					
July.....	90,123	115,726	—	—	115,726	1,159	116,885	6,310	1,350,601
August.....	146,512	153,404	—	—	153,404	1,238	154,642	1,419	1,343,280
September.....	160,590	198,629	—	—	198,629	1,756	199,385	1,265	1,287,911
October.....	235,097	227,184	—	—	227,184	1,517	228,701	3,104	1,305,453
November.....	178,439	225,135	—	—	225,135	1,174	226,309	3,455	1,252,972
December.....	229,784	249,632	—	—	249,632	8,887	258,519	23,051	1,204,759
January.....	181,596	170,614	—	—	170,614	2,173	172,787	3,922	1,207,108
February.....	193,260	148,996	1	—	148,996	1,592	150,588	—	1,254,096
March.....	186,624	207,586	—	—	207,586	1,498	209,084	3,328	1,219,935
April.....	140,838	223,291	—	—	223,291	859	224,150	1,257	1,137,605
May.....	294,260	203,883	—	—	203,883	1,448	205,331	1,986	1,231,063
June.....	202,714	182,443	3	—	182,446	991	183,437	16,048	1,225,436
Total.....	2,239,837	2,306,522	4	—	2,306,526	² 23,292	2,329,818	65,382	1,225,436

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.
² Represents 16,652 wine gallons removed for export and 6,640 wine gallons removed for use in production of aperitif wines other than vermouth.

TABLE 103.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of vermouth, and number of premises operated, by States, fiscal year 1950

[Wine gallons]

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated ³
		Tax-paid ¹	Tax-free	Total			
California.....	729,714	701,786	17,652	719,438	38,606	747,968	73
Colorado.....	—	96	—	96	43	1,652	1
Connecticut.....	168,669	172,623	—	172,623	2,240	30,005	6
Florida.....	—	18	—	18	5	44	2
Georgia.....	870	1,094	—	1,094	105	1,993	1
Illinois.....	—	21,940	—	21,940	139	6,554	2
Kentucky.....	—	1,424	—	1,424	435	4,610	1
Louisiana.....	—	477	159	636	—	576	1
Maryland.....	—	1,109	—	1,109	27	312	2
Massachusetts.....	1,620	7,212	—	7,212	111	329	3
Michigan.....	—	2,376	—	2,376	11	10,818	1
Missouri.....	—	1,743	—	1,743	121	2,583	2
New Jersey.....	379,318	425,074	672	425,746	4,616	54,370	28
New York.....	948,844	942,662	4,809	947,471	18,288	354,066	59
Ohio.....	10,802	13,135	—	13,135	538	3,610	6
Pennsylvania.....	—	12,971	—	12,971	73	5,105	3
Wisconsin.....	—	786	—	786	24	841	1
Total.....	2,239,837	2,306,526	³ 23,292	2,329,818	65,382	1,225,436	192

¹ Represents over 14 and not over 21 percent alcohol with the exception of New York, which includes 4 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.
³ Represents removals for export except 6,640 wine gallons removed from California for use in the production of aperitif wines other than vermouth.

TABLE 104.—Summary: Production, withdrawals, losses, and stocks of aperitif wines other than vermouth, by months, fiscal year 1950

Month	Production	Withdrawals			Losses	Stocks end of month
		Tax-paid †	Tax-free for export	Total		
		[Wine gallons]				
July.....	22,768	14,776		14,776		151,036
August.....	24,229	25,687		25,687	172	149,406
September.....	16,922	3,769		3,769	158	162,401
October.....	22,469	18,412		18,412	89	166,369
November.....	26,921	32,657		32,657	287	160,345
December.....	32,265	10,573	79	10,652	721	187,876
January.....	24,282	13,918		13,918	1	198,234
February.....	19,560	15,685		15,685	179	201,941
March.....	31,537	49,903	24	49,927	344	179,421
April.....	8,329	14,648		14,648	73	176,840
May.....	25,258	6,779		6,779	5	195,313
June.....	26,186	12,801		12,801	1,460	207,226
Total.....	280,726	219,608	103	219,711	3,489	207,226

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

TABLE 105.—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 1950

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated †
		Tax-paid †	Tax-free for export	Total			
		[Wine gallons]					
California.....	29,047	765		765	1,533	29,543	1
Connecticut.....	19,644	14,579		14,579	6	5,060	8
Illinois.....		1,471		1,471		2,363	1
New York.....	5,950	3,309	19	3,328	467	9,407	1
Ohio.....	1,215					1,215	1
Pennsylvania.....	224,870	199,494	84	199,568	1,484	159,638	3
Total.....	280,726	219,608	103	219,711	3,489	207,226	15

† See footnote 1, table 104.

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

TABLE 106.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of still and sparkling wines, and premises operated, fiscal years 1934 to 1950, inclusive

Fiscal year ended June 30—	Production †			Distilling materials	Grand total	Tax-paid withdrawals of still wines	Stocks June 30 of still wines	Number of premises operated	
	Still wines		Total					Bonded wineries	Bonded storerooms and field warehouses
	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol							
1934.....	126,369,335	1,178,482	127,547,817	186,188,446	277,728,388	14,525,688	50,168,336	744	301
1935.....	77,663,972	78,312,946	155,976,918	116,911,790	274,888,708	35,400,400	56,464,407	1,116	92
1936.....	99,330,461	100,173,379	199,503,840	164,677,476	364,181,316	47,474,404	78,545,340	1,245	112
1937.....	107,313,012	108,254,586	215,567,598	204,852,856	420,420,454	62,035,287	68,128,002	1,206	104
1938.....	119,029,922	115,685,779	234,715,701	260,240,262	494,955,963	61,175,582	102,016,413	1,175	102
1939.....	169,037,654	169,637,459	338,675,113	345,707,766	684,382,879	67,376,384	94,841,570	1,137	102
1940.....	104,873,425	105,424,549	210,297,974	208,903,247	419,201,221	82,176,586	93,244,603	1,090	98
1941.....	136,010,105	139,879,738	275,889,843	286,045,119	561,934,962	88,592,833	117,886,723	1,064	106
1942.....	102,345,309	102,966,972	205,312,281	194,890,182	399,202,463	102,016,313	133,195,452	1,010	116
1943.....						108,425,467	91,031,471	980	123
1944.....						84,672,638	94,313,927	911	121
1945.....						88,791,749	102,724,537	903	110
1946.....						107,964,670	102,014,100	880	113
1947.....						102,211,690	160,210,596	840	107
1948.....						110,114,160	147,708,343	821	111
1949.....						110,106,689	162,586,142	789	116
1950.....						133,055,099	126,999,839	755	121

See footnotes at end of table.

TABLE 106.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of still and sparkling wines and premises operated, fiscal years 1934 to 1950, inclusive—Continued

Fiscal year ended June 30—	Sparkling wines 3 (half-pint units)			Vermouth 4 (wine gallons)			Aperitif wines other than vermouth 4 (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	10,557,488	5,688,456	9,015,440	105								
1935	6,213,645	5,275,463	9,273,563	162								
1936	8,277,011	5,799,429	10,781,785	156								
1937	9,622,525	7,906,213	11,648,646	141	164,747	82,712	68,314	54				
1938	9,780,274	6,237,846	13,248,748	128	201,481	153,207	103,089	88				
1939	6,683,762	6,337,846	12,943,627	118	206,184	187,288	102,024	111				
1940	9,634,791	8,376,590	13,207,501	128	479,074	394,245	176,576	126				
1941	18,210,635	14,464,136	15,872,251	122	1,610,701	1,077,382	643,016	196				
1942	24,581,516	17,559,881	20,991,572	129	1,921,514	1,210,457	773,302	225				
1943	20,347,950	22,070,627	17,647,807	125	2,107,056	2,686,489	916,032	238				
1944	30,191,562	26,960,307	22,633,677	112	2,799,750	2,960,707	1,205,907	169				
1945	31,016,708	35,720,721	24,497,817	109	3,385,612	2,619,309	1,359,729	171				
1946	40,569,388	38,720,721	24,497,817	109	2,886,466	2,619,309	1,359,729	155				
1947	48,548,943	30,984,544	39,490,778	109	2,077,757	1,916,933	1,449,115	161	44,225	308	43,886	(5)
1948	20,422,173	20,413,746	36,465,412	105	1,802,757	1,686,508	1,449,115	194	307,394	203,876	143,043	9
1949	22,835,772	21,665,256	34,859,413	118	2,138,445	2,126,544	1,383,258	181	280,726	219,608	207,226	15
1950	21,225,108	20,834,246	32,387,187	118	2,239,837	2,306,526	1,225,436	192				

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 107.—Summary: Materials used for the production of ethyl alcohol, distilled spirits, fermented malt liquors, and vinegar, by kinds, fiscal year 1950 1

Kind	Industrial alcohol plants	Registered distilleries	Breweries	Vinegar plants using the vaporizing process	Total
Grain and grain products:	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
Malt.....	1,881,488	238,334,991	2,707,240,886	912,970	2,948,370,335
Corn.....	8,239,835	1,514,816,805	852,074,810	7,994,000	2,383,125,450
Rice.....			320,830,068		320,830,068
Rye.....		272,287,613		896,230	273,183,843
Wheat.....	12,233,386	12,406,979	7,284,480		31,924,845
Sorghum grain.....	5,209,029	24,003,174	629,392		29,841,595
Barley.....		50,000	3,701,700		3,751,700
Total.....	27,563,738	2,061,899,562	3,891,761,336	9,803,200	5,991,027,836
Sugar and sirups.....		18,995	154,875,158		154,894,153
Ethylene gas.....	63,094,267				63,094,267
Hops and hop extracts.....			37,889,576		37,889,576
Potatoes and potato products.....	7,220,827		177,400		7,398,227
Soy beans and soy bean products.....			3,701,383		3,701,383
Other materials.....	2,263,626	218,063	108,120	47,648	2,637,457
Sulphite liquors.....	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>
Molasses.....	185,902,300	2,217,661		2,902,107	185,902,300
Ethyl sulphate.....	129,109,265				134,229,033
Other materials.....	132,236,873	382,992		2,571,450	132,236,873
Products used in redistillation.....	<i>Proof gallons</i>	<i>Proof gallons</i>	<i>Proof gallons</i>	<i>Proof gallons</i>	<i>Proof gallons</i>
	30,062,054	5,780,853			35,842,907

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 108.—Summary: Materials used at vinegar plants, and production and stocks of vinegar, by months, fiscal year 1950

Month	Materials used			
	Grain and grain products			Molasses
	Corn	Rye	Malt	
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Gallons</i>
July.....	475,000	53,245	57,675	342,178
August.....	175,000	18,880	20,430	204,510
September.....	360,000	41,490	44,710	271,836
October.....	745,000	83,485	90,075	271,428
November.....	840,000	94,080	101,480	247,526
December.....	905,000	101,410	109,420	270,844
January.....	885,000	99,320	53,220	170,243
February.....	785,000	87,960	94,850	202,638
March.....	880,000	98,560	106,280	253,407
April.....	764,000	85,800	92,520	244,334
May.....	705,000	78,600	84,900	243,211
June.....	475,000	53,400	57,410	179,952
Total.....	7,994,000	896,230	912,970	2,902,107

Month	Materials used		Vinegar	
	Yeast mash beer	Chemicals	Production	Stocks end of month
	<i>Gallons</i>	<i>Pounds</i>	<i>100-grain gallons</i>	<i>100-grain gallons</i>
July.....	248,200	4,738	1,333,765	2,693,017
August.....	226,700	3,297	1,308,133	2,004,706
September.....	233,950	5,364	1,178,648	1,562,336
October.....	241,200	3,781	1,208,594	1,558,404
November.....	224,300	3,639	1,213,943	1,731,207
December.....	223,200	1,326	1,356,917	2,015,198
January.....	247,200	4,144	1,150,345	1,386,630
February.....	363,500	3,617	922,886	1,923,170
March.....	363,500	3,470	1,353,443	2,071,053
April.....	328,100	3,150	1,241,001	2,227,051
May.....	295,100	6,039	1,314,169	2,310,542
June.....	248,200	5,083	866,432	1,448,877
Total.....	2,571,450	47,648	14,448,276	1,448,877

TABLE 109.—Summary: Materials used at vinegar plants, production and stocks of vinegar, and premises operated, fiscal years 1943 to 1950, inclusive

Fiscal year ended June 30	Materials used					Molasses
	Grain and grain products					
	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	¹ 96,000	4,048,706
1944.....	4,064,120	933,920	1,378,186	5,767,582	² 10,865	5,438,244
1945.....	7,587,069	892,104	1,370,059	1,401,731		5,178,148
1946.....	3,826,424	872,292	1,172,477	3,795,255	³ 346,851	5,331,935
1947.....	8,411,974	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
1950.....	7,994,000	896,230	912,970			2,902,107

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>100-grain gallons</i>	<i>100-grain gallons</i>		
1943.....	10,287,191	17,559	⁴ 80,000	⁵ 1,210,946	22,126,578	3,065,621	18
1944.....	14,045,890	10,271			24,516,355	3,521,233	15
1945.....	19,907,360	20,914			24,755,614	4,284,553	15
1946.....	22,036,650	24,759			25,235,255	3,014,634	13
1947.....	21,187,375	38,073		⁶ 23,933	26,855,444	3,588,247	11
1948.....	6,790,400	46,662	⁷ 7,356	⁸ 264,861	24,816,502	4,428,397	11
1949.....	4,829,034	42,467	⁹ 153,440	¹⁰ 404,473	23,417,460	2,877,138	11
1950.....	2,571,450	47,648			14,448,276	1,448,877	10

- 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. VOLATILE FRUIT-FLAVOR CONCENTRATES

[Produced by concentrate plants]

TABLE 110.—Production: Volatile fruit-flavor concentrates, by kinds and by months, fiscal year 1950 ¹

Month	[Wine gallons]				Total
	Grape	Apple	Raspberry	Other	
July.....					
August.....					
September.....					
October.....					
November.....			499		499
December.....			2,022	11	2,057
January.....	496		35	3	614
February.....	209		27	135	371
March.....	87		72	2	161
April.....			23	36	59
May.....	7,434		52	21	7,507
June.....	8,060		24	8	8,092
June.....	6,783		21	3	6,841
Total.....	23,069	2,601	278	² 253	26,201

- ¹ Represents operations under Regulations 30, "Volatile Fruit-Flavor Concentrates," effective Sept. 27, 1949.
- ² Represents 95 wine gallons of blackberry, 94 wine gallons of cherry, 27 wine gallons of plum, 27 wine gallons of elderberry, 8 wine gallons of strawberry, and 2 wine gallons of peach.

XIII. CLAIMS

TABLE 111.—Claims for redemption of stamps and remission, abatement, and refund of taxes, fiscal year 1950

	Redemption of stamps	Remission of taxes	Abatement of taxes	Refund of taxes	Uncollectible taxes	Total number	Total amount
On hand July 1, 1949.....	180	493	55	531	68	1,327	\$1,909,842
Received during year.....	2,157	3,441	453	10,711	2,488	19,250	27,920,861
Reopened during year.....	22		11	32	2	67	21,840
Total.....	2,359	3,934	519	11,274	2,558	20,644	29,852,543
Allowed.....	1,889	3,016	404	9,364	2,283	16,956	28,273,322
Rejected.....	153	850	69	603	9	1,684	819,529
On hand June 30, 1950.....	317	68	46	1,307	266	2,004	759,692
Total.....	2,359	3,934	519	11,274	2,558	20,644	29,852,543

TABLE 112.—Claims for drawback, fiscal year 1950

	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, 1949.....	48	\$707,711	165	\$288,541	3	\$81,453
Received during year.....	4,060	28,375,106	4,304	2,282,338	5	77,881
Total.....	4,108	29,082,817	4,469	2,570,879	8	159,334
Allowed.....	3,976	28,008,794	4,261	2,199,615	7	154,638
Rejected.....	30	63,014	7	5,229		832
On hand June 30, 1950.....	102	1,011,009	201	366,035	1	3,864
Total.....	4,108	29,082,817	4,469	2,570,879	8	159,334

	Products exported—Continued		Stills exported		Total	
	Alcohol used in flavoring extracts and toilet and medicinal preparations		Number	Amount	Number	Amount
	Number	Amount				
On hand July 1, 1949.....	34	\$49,072			250	\$1,126,777
Received during year.....	902	695,589	10	\$286	9,281	31,431,200
Total.....	936	744,661	10	286	9,531	32,557,977
Allowed.....	732	635,160	10	284	8,985	30,998,471
Rejected.....				22	37	69,097
On hand June 30, 1950.....	204	109,501			508	1,490,409
Total.....	936	744,661	10	286	9,531	32,557,977

XIV. LABEL ACTIVITY

TABLE 113.—Label activity under Federal Alcohol Administration Act, fiscal year 1950

	Applications received			Certificates issued		Applications disapproved	Total
	For approval	For exemption	Total	Approvals	Exemptions		
DISTILLED SPIRITS							
Domestic.....	11,332	148	11,480	10,353	156	445	10,954
Imported.....	1,385		1,385	1,069		60	1,129
Total.....	12,717	148	12,865	11,422	156	605	12,083
WINES							
Domestic.....	16,565	568	17,133	15,265	278	307	15,850
Imported.....	5,480		5,480	5,083		120	5,203
Total.....	22,045	568	22,613	20,348	278	427	21,053
MALT BEVERAGES							
Domestic.....	1,780		1,780	1,526		75	1,601
Imported.....	173		173	103		10	113
Total.....	1,953		1,953	1,629		85	1,714
Grand total.....	36,715	716	37,431	33,399	434	1,017	34,850

XV. ENFORCEMENT, ALCOHOL TAX UNIT

TABLE 114.—Enforcement, Alcohol Tax Unit:¹ Seizures and persons arrested, by months, fiscal year 1950

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.....	608	8,544		286,376	108	34	\$153,690
August.....	748	10,928	4,381	355,206	134	38	171,319
September.....	705	10,415	100	310,855	107	33	209,024
October.....	788	10,673	525	345,724	137	49	169,672
November.....	793	11,257	926	454,259	127	42	237,085
December.....	885	13,129	606	436,067	120	40	179,506
January.....	948	12,185	960	463,584	131	41	189,488
February.....	844	11,686	2,121	421,972	141	48	178,857
March.....	1,041	12,536	4,086	520,106	129	34	195,739
April.....	1,043	13,439	892	565,221	144	44	298,624
May.....	822	13,242	2,080	384,388	147	45	240,037
June.....	805	12,566	292	348,850	163	38	184,459
Total.....	10,030	140,600	16,969	4,892,608	1,588	486	2,407,500

¹ Includes seizures and arrests in cases adopted, as well as originated by the Alcohol Tax Unit.
² Includes \$6,468, representing the appraised value of 4 automobiles and 477 wine gallons of tax-paid liquors, seized for violations of the Liquor Enforcement Act of 1936, and the value of 17,065 wine gallons of tax-paid liquors seized for violations of other internal revenue laws.

TABLE 115.—Enforcement, Alcohol Tax Unit:¹ Seizures and persons arrested, by States, fiscal year 1950

State	Seizures							Persons arrested
	Stillts	Non-tax-paid distilled spirits (wine gallons)	Non-tax-paid wines (wine gallons)	Mash (wine gallons)	Auto-mobiles	Trucks	Property (appraised value) ²	
Alabama.....	1,561	13,028	-----	678,990	189	47	\$300,538	1,000
Arizona.....	7	6	-----	115	-----	-----	-----	5
Arkansas.....	110	944	-----	27,960	19	14	33,501	160
California.....	15	105	7,647	2,469	7	1	8,015	82
Colorado.....	1	-----	-----	-----	8	-----	7,494	20
Connecticut.....	6	279	-----	261	5	1	3,224	10
District of Columbia.....	-----	63	-----	600	3	-----	765	10
Florida.....	317	10,801	3,949	289,512	81	47	184,196	663
Georgia.....	1,964	37,915	-----	1,005,805	227	99	378,858	1,812
Hawaii.....	-----	-----	-----	-----	-----	-----	22	2
Illinois.....	10	171	-----	760	16	-----	27,762	30
Indiana.....	13	12	-----	410	1	-----	1,155	14
Kansas.....	3	26	-----	40	4	-----	8,582	10
Kentucky.....	568	3,409	1	84,775	51	7	36,838	568
Louisiana.....	13	86	-----	850	4	4	11,237	29
Maryland.....	77	918	-----	30,878	11	10	16,970	103
Massachusetts.....	5	100	530	2,882	4	1	6,076	17
Michigan.....	7	60	-----	460	3	-----	4,769	13
Minnesota.....	8	9	-----	80	1	-----	1,802	6
Mississippi.....	549	6,309	-----	200,847	93	35	166,430	769
Missouri.....	9	16	3,372	405	5	4	117,789	35
Montana.....	-----	-----	-----	-----	-----	-----	-----	1
Nebraska.....	2	-----	-----	48	3	-----	2,190	7
Nevada.....	-----	-----	-----	-----	-----	-----	-----	7
New Hampshire.....	-----	-----	-----	-----	-----	-----	114	8
New Jersey.....	31	2,205	-----	115,869	16	4	93,253	46
New Mexico.....	1	35	-----	100	4	-----	1,917	23
New York.....	43	3,079	939	57,157	31	10	53,437	176
North Carolina.....	1,220	18,900	-----	780,125	195	50	217,751	1,242
Ohio.....	34	294	400	5,026	5	-----	3,984	48
Oklahoma.....	219	2,069	-----	56,933	40	25	57,991	264
Oregon.....	7	35	-----	780	3	1	3,915	12
Pennsylvania.....	119	1,731	1	49,940	34	5	82,111	240
Puerto Rico.....	-----	-----	-----	-----	-----	-----	-----	18
Rhode Island.....	1	50	-----	7,750	2	2	6,567	3
South Carolina.....	1,111	9,387	-----	331,614	159	36	180,275	715
Tennessee.....	1,109	11,122	-----	486,085	180	28	223,772	871
Texas.....	81	338	-----	10,886	13	1	16,097	119
Utah.....	1	2	-----	2	1	-----	65	3
Vermont.....	-----	-----	-----	-----	-----	-----	700	4
Virginia.....	690	16,949	-----	666,209	162	51	123,489	938
Washington.....	4	24	130	200	1	1	2,539	4
West Virginia.....	110	110	-----	9,685	3	1	9,222	93
Wisconsin.....	2	9	-----	6,000	1	-----	11,080	9
Wyoming.....	1	6	-----	100	2	1	1,008	18
Total.....	10,030	140,600	16,969	4,892,608	1,588	486	2,407,500	10,236

¹ See footnote 1, table 114.
² See footnote 2, table 114.

TECHNICAL STAFF

TABLE 116.—Analysis of the work of the Technical Staff during the fiscal year 1950—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.....	9,017	\$385,580,103	\$10,581,777	\$95,600,889
Awaiting taxpayer's action on statutory notice directed or sustained.....	835	25,120,029	876,479	6,104,657
Received during year (net—transfers, etc., deducted).....	7,384	179,632,292	9,071,894	40,015,268
Total.....	17,236	590,332,424	20,530,150	141,720,814
Disposed of:				
Closed.....	5,369	112,605,306	3,361,811	27,414,223
Petitioned to Tax Court.....	1,527	65,490,256	2,427,967	10,669,051
Total disposed of.....	6,896	178,095,562	5,789,778	38,083,274
Pending at end of year:				
Awaiting Staff action.....	9,420	382,490,785	12,668,700	100,404,208
Awaiting taxpayer's action on statutory notice directed or sustained.....	920	29,746,077	2,071,672	3,233,332
Total.....	10,340	412,236,862	14,740,372	103,637,540

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).....	3,971	\$40,805,453	\$1,111,776	\$16,691,054
Agreements on agents' statutory notices during 90-day period.....	249	579,208	28,484	9,812
Agreements on reconsideration after Staff's statutory notices.....	48	1,172,305	10,865	545,684
Defaults on Staff's statutory notices (no petition filed).....	671	10,644,559	415,504	3,038,320
Defaults on agents' statutory notices sustained by Staff (no petition filed).....	89	3,462,585	33,862	4,104
Unagreed overassessments and claim rejections.....	341	1,310	-----	1,201,073
Total.....	5,369	56,665,420	1,600,491	21,490,047

NOTE.—Percent of deficiency in tax sustained, 50.3; percent of net deficiency and penalty, sustained, 41.5.

TABLE 116.—Analysis of the work of the Technical Staff during the fiscal year 1950—Income, profits, estate, and gift tax cases—Continued

FIELD OPERATIONS—ALL DIVISIONS, CONSOLIDATED—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.....	5,131	\$346,748,310	\$41,791,333	\$38,954,944
Received during year (net—transfers, etc., deducted):				
Cases considered before petition.....	1,413			
Cases not considered before petition.....	3,854			
Cases reopened after trial.....	68			
Total receipts.....	5,335	174,647,395	17,370,702	19,132,693
Total to be accounted for.....	10,466	521,395,705	59,162,035	58,087,637
Disposed of during year:				
Closed by stipulation—agreed settlement.....	2,722	94,096,069	4,934,502	9,414,362
Closed by dismissal or default.....	419	3,564,446	742,757	48,285
Tried before the Tax Court on merits.....	956	43,751,593	1,280,681	3,976,842
Total disposed of.....	4,097	141,412,108	6,957,940	13,439,489
Pending at end of year:				
In hands of technical advisors.....	3,007	226,398,686	39,165,829	13,676,944
In hands of division counsel.....	2,762	153,584,911	13,038,266	30,971,204
Total.....	6,369	379,983,597	52,204,095	44,648,148

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.....	2,722	-----
Deficiency in tax.....	\$42,467,471	45.1
Penalty.....	2,239,365	45.4
Overassessment.....	7,500,861	-----
Net deficiency and penalty.....	37,205,975	41.5

TABLE 117.—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 1950, 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
1950.....	5,362	2,732	419	956
Total.....	42,755	27,492	2,833	11,665

NOTE.—Excess of total filings, 42,755 docketed cases, over total disposals of 41,990 represents an increase of 765 cases in previously existing case inventories.

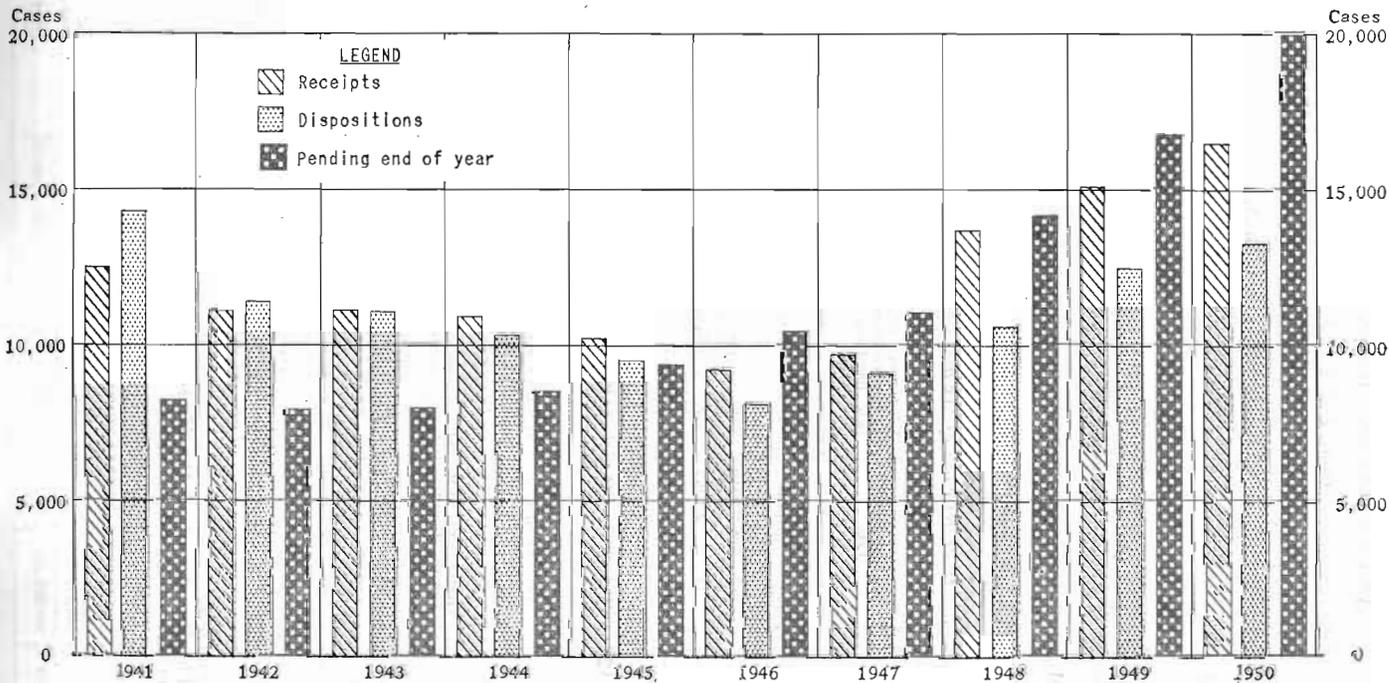
TABLE 118.—Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1950

	Com-promise cases	Extension of time cases	Final closing agreement cases
On hand, July 1, 1940.....	1,689	4	50
Received (net).....	3,810	64	320
Total to be disposed of.....	5,499	68	370
Accepted, granted, or approved.....	891	8	211
Rejected.....	991	60	72
Withdrawn.....	335	-----	-----
Transferred.....	110	-----	-----
Total disposed of.....	2,327	68	283
On hand, June 30, 1950.....	3,172	0	87

TABLE 119.—Summary of receipts, dispositions, and pending inventory of nondocketed, docketed, and compromise work (income, profits, estate, and gift-tax cases), fiscal years 1941 to 1950, inclusive

Cases	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950
NONDOCKETS										
Receipts.....	6,551	6,024	6,730	6,845	6,087	5,661	5,325	7,515	8,036	7,384
Dispositions.....	8,270	6,128	5,930	6,480	5,754	4,579	5,243	5,473	6,105	6,896
Inventory.....	3,324	3,220	4,020	4,365	4,718	5,800	5,882	7,924	9,852	10,340
DOCKETS										
Receipts.....	4,731	3,793	3,432	3,278	3,181	2,745	3,332	4,598	4,624	5,335
Dispositions.....	4,833	3,918	4,081	3,019	2,922	2,816	2,986	3,879	4,484	4,097
Inventory.....	4,253	4,128	3,479	3,738	3,997	3,926	4,272	4,991	5,131	6,369
COMPROMISE										
Receipts.....	1,233	1,277	947	783	960	787	1,075	1,629	2,434	3,810
Dispositions.....	1,197	1,354	1,062	817	815	702	863	1,293	1,942	2,327
Inventory.....	645	568	453	419	564	649	861	1,197	1,689	3,172
TOTAL										
Receipts.....	12,515	11,094	11,109	10,906	10,228	9,193	9,732	13,742	15,094	16,529
Dispositions.....	14,300	11,400	11,073	10,316	9,491	8,097	9,092	10,645	12,534	13,320
Inventory.....	8,222	7,916	7,952	8,542	9,279	10,375	11,015	14,112	16,672	19,881
Conferees.....	167	157	140	139	144	155	171	169	214	223

Summary of receipts, dispositions, and pending inventory of nondocketed, docketed, and compromise work (income, profits, estate and gift-tax cases), fiscal years 1941 to 1950, inclusive



OFFICE OF THE CHIEF COUNSEL

APPEALS DIVISION—WASHINGTON OFFICE

TABLE 120.—Cases appealed from Tax Court decisions to appellate courts, fiscal year 1950

Pending beginning of fiscal year	409
Received from field for appeal to circuit courts of appeals	329
Total	738
Closed:	
By agreed settlement	1
By decision on merits	342
Transferred to field—remanded for further hearing	17
Total	360
Pending end of fiscal year	378

TABLE 121.—Number and amounts of cases shown in table 120 for the fiscal year 1950, by class of tax and amounts involved

Class of tax	Pending July 1, 1949		Filed, reopened, and received from field, fiscal year 1950		Closed and transferred to field, fiscal year 1950		Pending June 30, 1950	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income	365	\$32,772,880	312	\$22,010,089	325	\$23,658,169	352	\$31,124,800
Estate	30	2,860,902	15	1,082,976	26	1,184,213	19	2,759,665
Gift	14	204,021	2	191,983	9	119,660	7	276,344
Total	409	35,837,803	329	23,285,048	360	24,962,042	378	34,160,809

TABLE 122.—Circuit and Supreme Court cases pending June 30, 1950

Class of tax	Pending July 1, 1949		New appeals to circuit courts of appeals and reopened		Closed during fiscal year 1950		Pending June 30, 1950	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income	348	\$24,670,151	291	\$10,861,412	304	\$19,004,062	335	\$16,527,501
Estate	30	2,860,902	14	1,082,995	25	1,183,332	19	2,759,665
Gift	14	204,021	2	191,983	9	119,660	7	276,344
Total	392	27,735,074	307	12,135,490	338	20,307,054	361	19,563,510

TABLE 123.—Status of cases pending before The Tax Court of the United States, June 30, 1950

On reserve calendar	1
Tried by The Tax Court of the United States: Awaiting expiration of appeal period	13
Total	14

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, 1950

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	104	5	Favorable to Commissioner	194	3
Appealed by taxpayers	267	4	Favorable to taxpayers	107	5
Appealed by both	12		Modified	26	3
Total	383	9	Total	327	11
Appealed during fiscal year:			Pending end of fiscal year:		
By Commissioner	69	2	Appealed by Commissioner	99	5
By taxpayers	235	5	Appealed by taxpayers	252	5
By both	3		Appealed by both	5	
Total	307	7	Total	356	5

TABLE 125.—Disposition of Supreme Court, Circuit Court, and Tax Court cases closed during the fiscal year 1950

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Decision on merits	342	\$16,350,470	\$2,223,170	\$8,725,452	\$245,932	\$10,702,690	57.6
Agreed settlement	1	3,819,291		3,819,291		3,819,291	100.0
Total	343	20,169,761	2,223,170	12,544,743	245,932	14,521,981	64.9

TABLE 126.—Disposition of cases closed by The Tax Court of the United States during the fiscal year 1950

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Decision on merits	20	\$403,428	\$92,375	\$266,335	\$92,375	\$266,335	53.7
Agreed settlement	1	3,819,291		3,819,291		3,819,291	100.0
Total	21	4,222,719	92,375	4,085,626	92,375	4,085,626	94.7

FIELD OFFICES

APPEALS DIVISION—FIELD OFFICES

TABLE 127.—Number and amounts of cases pending in field divisions, by class of tax and amounts involved

Class of tax	Pending June 30, 1949		Filed and reopened, fiscal year 1950		Closed, fiscal year 1950		Pending June 30, 1950	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income and profits	5,574	\$470,300,918	4,919	\$301,794,119	3,632	\$134,846,080	6,861	\$637,248,957
Estate and gift	526	109,406,377	372	36,899,133	340	28,673,381	558	117,632,129
Total	6,100	579,707,295	5,291	338,693,252	3,972	163,519,461	7,419	754,881,086

TABLE 128.—Disposition of cases by The Tax Court of the United States during the fiscal year 1950

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Default.....	419	\$4,307,203	\$652,491	\$4,170,801	\$63,021	\$4,760,271	96.0
Decision on merits.....	831	21,425,050	8,290,414	8,681,743	5,824,582	11,117,575	37.5
Agreed settlement.....	2,722	90,030,571	29,843,732	44,706,836	632,805	73,917,763	57.4
Total.....	3,972	124,762,824	38,756,637	57,559,380	6,520,408	89,795,609	55.0

CIVIL DIVISION

TABLE 129.—Cases received and disposed of during the fiscal year 1950¹

	Number
Pending July 1, 1949:	
In court (exclusive of lien cases).....	1,676
Not pending in court (exclusive of lien cases).....	195
Cases in court involving liens.....	625
Cases not in court involving liens.....	65
Total.....	2,561
Received during the year:	
Suits by taxpayers.....	953
Suits involving liens.....	894
Cases for suit by the United States.....	249
Lien cases not in court.....	451
Total.....	2,547
Total to be disposed of.....	5,108
Closed during the year:	
Cases (exclusive of lien cases).....	697
Cases involving liens.....	1,062
Total.....	1,759

	Amount
Pending June 30, 1950.....	3,349
Pending July 1, 1949.....	\$108,113,888.25
Received during fiscal year.....	31,442,190.20
Total.....	139,556,078.45
Closed during fiscal year.....	11,517,247.60
Pending June 30, 1950.....	128,038,830.85

¹ Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

TABLE 130.—Results obtained in cases closed during the fiscal year 1950¹

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers.....	495	\$6,718,063.59	.....	\$6,431,659.56
Suits and claims by the United States.....	202	4,799,184.01	\$1,758,101.58	.....
Total.....	697	11,517,247.60	1,758,101.58	6,431,659.56

¹ Excludes bankruptcy, receivership, insolvency, compromise, lien, and liquor cases.

TABLE 131.—Results obtained in lien cases closed during the fiscal year 1950¹

	Number of cases	Amount collected
Lien cases pending in court.....	617	\$363,926.90
Lien cases not pending in court.....	445	1,269,848.68
Total.....	1,062	1,633,775.58

¹ Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

TABLE 132.—Civil cases pending at the beginning and end of the fiscal year 1950¹

	Pending July 1, 1949	Pending June 30, 1950
For suit by the United States.....	165	237
Pending in district courts.....	1,396	1,811
Involving liens.....	690	973
Pending in circuit courts of appeals.....	46	53
Pending in Court of Claims.....	171	211
Pending in Supreme Court.....	2	.....
Pending payment of judgment claims.....	61	64
State courts and miscellaneous.....	.....	.....
Total.....	2,561	3,349

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 1950

Courts	Cases tried	Cases decided			Total
		For the Government	Against Government	Partly for and partly against Government	
District courts.....	96	107	100	9	216
Circuit courts of appeals.....	15	47	26	.....	73
Court of Claims.....	6	10	13	.....	23
Supreme Court.....	1	3	1	.....	4
Total.....	118	167	140	9	316

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 1950, inclusive

	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950
Pending beginning of fiscal year.....	52	83	93	103	70	60	54	39	28	13	10	3
Filed during year.....	107	120	103	38	22	5	2	2				
Total.....	159	203	196	141	92	65	54	41	28	13	10	3
Closed:												
By dismissal.....	76	89	61	20	1	1						
By agreed settlement.....		9	8	22	16	3	3	12	8		5	
By decision on merits.....		12	24	29	15	7	12	1	7	3	2	
Total.....	76	110	93	71	32	11	15	13	15	3	7	

¹ United States Processing Tax Board of Review was abolished Dec. 31, 1942, and its jurisdiction and functions were transferred to The Tax Court of the United States (sec. 510, Revenue Act of 1942).

TABLE 135.—Number and amounts of cases shown in table 134 for the fiscal year 1950 only, by class of tax and amounts involved

Class of tax	Pending June 30, 1949		Filed during fiscal year 1950		Closed during fiscal year 1950		Pending June 30, 1950	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Processing.....	3	\$8,152,858					3	\$8,152,858

TABLE 136.—Status of processing tax cases pending before The Tax Court of the United States, June 30, 1950

In process of preparation:	Number
Field calendar.....	2
Set for trial:	
Washington calendar.....	1
Total.....	3

TABLE 137.—Civil cases received and disposed of by Processing Tax Section, Claims Division, and number decided by courts during the fiscal year 1950

	Not in suit	District courts	Courts of appeals for the circuits	Court of Claims	Supreme Court	Total
Pending beginning of fiscal year.....			13		1	14
Received during fiscal year.....						
Total.....			13		1	14
Disposed of during fiscal year.....			2			2
Pending end of fiscal year.....			11		1	12

TABLE 138.—Civil cases received and disposed of by Processing Tax Section, Claims Division, during the fiscal year 1950, by number of cases and amounts involved

	Number of cases	Amount involved
Pending beginning of fiscal year.....	14	\$1,536,437.42
Received during fiscal year.....		
Total.....	14	1,536,437.42
Disposed of during fiscal year.....	2	1,072,789.25
Pending end of fiscal year.....	12	463,648.17

TABLE 139.—Cases received and disposed of by Reorganization Section, Claims Division, during fiscal year 1950

Pending beginning of fiscal year.....	1,006
Received during fiscal year.....	1,043
Total.....	2,049
Disposed of during fiscal year.....	822
Pending end of fiscal year.....	1,227

TABLE 140.—Results obtained in cases closed in Reorganization Section, Claims Division, during fiscal year 1950

Character of closing	Number of cases	Amount involved	Amount collected
Payment.....	307	\$7,642,699.83	\$7,595,390.68
Uncollectible.....	6	40,839.87	
Abatement.....	2	114,932.79	
Transferred from section.....	375	9,463,404.52	
No tax due.....	88		
Other.....	44	703,128.50	476.18
Total.....	822	17,965,005.51	7,595,866.86

TABLE 141.—Liability involved in cases of Reorganization Section, Claims Division, pending June 30, 1950

Taxes.....	\$83,871,820.14
Interest.....	7,833,054.37
Penalties.....	1,574,516.28
Total.....	93,279,390.79

TABLE 142.—Cases received and disposed of by Bankruptcy and Receivership Section, Claims Division, during the fiscal year 1950

Pending beginning of fiscal year.....	4,969
Received during fiscal year.....	5,979
Total.....	10,948
Disposed of during fiscal year:	
Closed.....	3,521
Transferred.....	26
Total.....	3,547
Pending end of fiscal year.....	7,401

TABLE 143.—Cases received and disposed of by Compromise Section, Claims Division, during the fiscal year 1950

Pending beginning of fiscal year	3,241
Received during fiscal year	2,684
Total	5,925
Disposed of during fiscal year	1,791
Pending end of fiscal year	4,134

TABLE 144.—Liability involved in cases of Compromise Section, Claims Division, pending June 30, 1950

Taxes	\$47,019,255.51
Interest assessed	3,239,355.88
Interest accrued	701,779.28
Penalties	1,980,603.82
Lien fees	549.40
Total	52,941,543.89

TABLE 145.—Results obtained in cases closed in Compromise Section, Claims Division, fiscal year 1950

Character of closing	Number of cases	Amount involved	Amount collected
Payment	1,322	\$6,800,510.46	\$4,526,513.15
Compromise	91	1,797,364.61	369,603.99
Abatement	43	286,753.34	
Uncollectible	267	1,075,849.18	
Barred by limitations			
Transferred from section	40	493,570.49	
Other	28	162,535.13	
Total	1,791	10,616,588.21	4,896,117.14

TABLE 146.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1950
A. OBLIGATIONS INCURRED FOR COLLECTORS OF INTERNAL REVENUE

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	\$1,201,509.78	\$52,445.98	\$11,880.00	\$20.03	\$6,296.72	\$10,615.70	\$7,092.50	\$1,289,790.71
Arizona	484,471.55	19,404.24		1.79	2,324.53	1,814.55	3,212.33	511,728.99
Arkansas	770,435.74	58,845.72	1,275.00	.64	4,273.09	3,961.25	3,288.32	859,059.76
California								
First District	3,820,819.68	92,573.37	37,944.14	8.31	33,241.71	30,806.33	13,861.49	4,029,255.93
Sixth District	4,894,192.65	97,115.37	105,281.14	5.57	42,200.33	34,872.26	119,811.83	5,263,674.33
Colorado	1,004,117.77	20,233.66	5,062.40	24.58	7,182.57	7,814.72	4,801.09	1,046,057.39
Connecticut	1,668,686.37	19,604.43	20,168.99	6.18	14,297.86	13,450.88	7,919.01	1,744,162.69
Delaware	288,208.48	5,748.42		2.07	4,606.89	1,254.88	1,719.06	297,659.80
Florida	1,634,671.85	77,325.79	29,531.42	13.68	8,633.73	68,577.97	11,881.37	1,850,717.14
Georgia	1,435,315.99	67,382.17	18,420.00	55.69	7,847.36	28,570.90	6,973.37	1,539,553.45
Hawaii	655,362.02	10,826.38	900.00		3,833.39	2,251.10	7,747.37	681,143.32
I Idaho	437,293.19	16,769.85	594.00	13.37	2,327.88	3,011.74	3,861.28	485,871.01
Illinois								
First District	5,326,280.50	32,451.29	303,426.59	902.04	49,768.34	28,883.45	180,749.10	5,923,487.31
Eighth District	2,109,165.32	66,197.93	57,647.00	15.51	10,691.55	19,068.65	3,471.85	2,352,857.64
Indiana	2,767,252.68	77,069.09	27,109.38	20.05	13,543.46	96,780.74	8,498.10	2,967,673.60
Iowa	2,043,453.20	67,692.05	9,731.46	6.14	6,336.63	10,005.06	3,136.70	2,142,351.23
Kansas	1,516,985.01	80,746.36	34,632.96	9.79	6,838.91	13,303.38	6,013.19	1,659,129.00
Kentucky	1,427,627.73	57,136.22	1,963.81	4.07	8,325.87	22,433.13	6,963.43	1,524,454.27
Louisiana	1,334,024.17	52,174.96	14,428.80	5.03	5,167.85	11,408.99	9,943.02	1,421,208.16
Maine	774,701.83	45,316.40	5,238.00	9.88	4,326.81	24,837.81	3,923.92	847,427.10
Maryland	2,853,370.44	25,175.85	57,636.72	3.92	17,274.26	24,800.39	95,365.67	3,073,763.62
Massachusetts	3,788,286.04	44,088.26	286,291.96	10.99	24,570.84	159,800.98	31,973.84	4,328,639.57
Michigan	4,544,827.70	83,994.64	146,629.48	11.39	24,588.32	20,404.51	117,333.39	4,951,408.89
Minnesota	2,302,619.13	55,303.10	4,010.00	1.73	13,848.32	20,404.51	7,699.30	2,400,376.09
Mississippi	755,141.78	46,790.07		19.44	3,427.51	3,441.82	4,473.28	817,315.00
Missouri								
First District	1,740,371.49	42,573.04	7,863.84	8.26	3,903.52	8,966.38	4,050.48	1,807,778.51
Sixth District	1,173,641.28	41,687.79	6,120.00		2,469.16	10,649.81	3,367.93	1,240,633.08
Montana	1,099,938.06	27,579.45	51,013.86	6.60	7,111.86	2,013.96	3,379.38	1,188,846.25
Nebraska	1,207,375.74	6,392.03	26,011.00	14.05	4,503.00	3,851.50	7,060.16	1,213,916.35
Nevada	476,707.60	12,443.29		.80	2,374.26	11,062.11	3,844.04	531,443.10
New Hampshire								
First District	1,024,742.68	24,680.91	64,897.46	1.67	2,997.45	10,827.72	6,789.35	1,070,040.68
Fifth District	3,021,780.63	36,325.98	1,121.00	6.32	21,391.71	18,400.10	26,130.69	3,185,939.51
New Mexico	376,530.15	20,908.99			1,241.28	3,433.54	1,613.81	406,869.09

See footnote at end of table.

TABLE 146.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1950—Continued

A. OBLIGATIONS INCURRED FOR COLLECTORS OF INTERNAL REVENUE—Continued

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
New York:								
First District.....	\$3,934,106.52	\$8,690.21	\$278,567.49	-----	\$23,044.55	\$20,015.34	\$8,722.49	\$4,273,146.60
Second District.....	1,632,127.09	1,148.80	30,938.32	-----	12,298.58	8,051.93	134,309.09	1,818,873.81
Third District.....	2,404,382.40	469.57	78,409.25	\$24.36	19,164.83	28,459.71	10,094.61	2,541,004.73
Fourteenth District.....	2,506,339.86	30,739.54	21,225.12	8.13	15,493.30	26,169.96	10,803.95	2,610,779.86
Twenty-first District.....	1,170,772.82	20,936.18	1,950.00	145.29	3,451.35	9,042.99	3,811.55	1,210,110.18
Twenty-eighth District.....	1,736,044.24	19,965.89	13,075.00	-----	6,794.70	12,201.01	6,157.54	1,794,238.38
North Carolina.....	1,593,187.67	66,823.23	103,326.54	44.17	5,282.87	26,596.36	12,471.48	1,807,732.32
North Dakota.....	465,254.79	29,918.71	-----	10.35	1,898.41	14,623.00	1,266.91	512,972.17
Ohio:								
First District.....	1,385,542.93	15,844.64	8,215.40	2.08	4,084.55	9,559.54	7,046.73	1,430,295.87
Tenth District.....	926,092.40	22,695.43	13,160.00	113.35	4,682.05	28,951.82	3,501.87	997,196.92
Eleventh District.....	912,225.80	22,624.81	3,360.00	.47	5,271.61	7,561.08	4,927.93	955,971.70
Eighteenth District.....	2,741,151.98	40,487.74	328,663.59	8.70	17,501.19	43,352.80	13,296.00	3,302,462.00
Oklahoma.....	1,312,345.57	70,860.07	12,150.00	6.22	8,396.69	4,507.50	5,120.93	1,413,386.98
Oregon.....	1,252,051.38	49,308.72	33,137.10	11.00	9,430.72	11,614.48	11,386.30	1,366,939.70
Pennsylvania:								
First District.....	3,799,113.64	56,145.02	110,596.61	-----	20,579.88	33,932.25	64,256.76	4,084,624.16
Twelfth District.....	1,101,114.83	13,876.39	11,322.00	12.56	3,514.91	10,431.48	5,364.31	1,145,636.48
Twenty-third District.....	2,372,606.30	33,049.30	12,808.00	1.00	4,369.36	19,952.89	13,146.08	2,455,932.93
Rhode Island.....	723,365.64	6,909.09	6,075.83	3.13	4,522.84	10,908.83	8,943.72	760,729.08
South Carolina.....	724,931.30	35,803.93	6,890.00	-----	3,544.05	9,305.94	2,727.83	783,203.05
South Dakota.....	515,150.47	42,489.78	4,140.00	5.55	1,865.38	8,457.52	1,418.63	573,527.33
Tennessee.....	1,307,107.29	43,550.94	12,076.16	3.89	4,975.88	12,076.16	5,533.74	1,373,247.90
Texas:								
First District.....	2,275,017.07	80,885.74	54,275.00	34.92	13,600.17	38,011.44	10,590.91	2,472,415.25
Second District.....	2,224,163.20	89,352.59	35,172.96	18.92	10,093.37	98,613.37	6,971.75	2,464,386.16
Utah.....	456,922.15	9,770.34	-----	.50	1,726.65	1,825.41	2,392.75	472,637.80
Vermont.....	321,136.10	12,041.39	9,779.00	-----	3,725.50	10,260.33	2,676.37	359,618.69
Virginia.....	1,712,895.04	92,277.48	19,774.62	15.59	9,412.81	32,092.87	21,725.92	1,888,194.33
Washington.....	2,139,656.53	58,133.28	100,144.52	266.05	13,666.76	23,188.09	18,073.14	2,353,128.37
West Virginia.....	969,319.21	33,417.98	2,100.00	31.18	4,148.99	7,495.93	5,940.91	1,022,454.20
Wisconsin.....	2,719,948.44	79,214.51	24,733.92	14.95	11,298.82	10,112.82	10,459.44	2,855,782.90
Wyoming.....	254,977.03	14,684.18	832.50	20.29	1,254.57	2,440.79	2,360.44	276,569.80
Undistributed.....	-----	-----	-----	-----	-----	437,801.07	-----	437,801.07
Total.....	107,116,832.64	2,629,737.21	2,658,681.08	1,998.12	621,988.98	1,737,071.30	1,267,373.31	116,033,682.64

From the appropriation "Salaries and Expenses, Bureau of Internal Revenue, 1950."

B. OBLIGATIONS INCURRED FOR INTERNAL REVENUE AGENTS

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta.....	\$634,347.61	\$40,482.03	\$4,100.00	-----	\$1,653.38	\$4,959.01	\$1,235.50	\$686,777.89
Baltimore.....	1,582,656.90	20,085.34	104,375.27	\$0.36	7,017.63	6,241.77	5,490.17	1,725,867.08
Birmingham.....	400,843.29	31,184.87	-----	-----	1,411.19	3,955.91	365.11	437,760.37
Boston.....	1,916,442.78	36,648.16	56,944.48	-----	6,876.56	5,689.61	4,772.07	2,027,353.66
Brooklyn.....	1,327,815.37	14,857.69	37,840.50	-----	5,425.05	10,838.99	2,303.52	1,399,101.12
Buffalo.....	1,030,115.39	29,438.38	37,798.40	4.00	3,686.77	5,016.60	1,583.79	1,107,643.33
Chicago.....	3,236,208.58	28,640.35	172,339.83	-----	12,425.23	20,530.50	13,846.22	3,483,990.71
Cincinnati.....	878,576.20	39,594.33	42,282.60	-----	2,653.69	4,059.81	1,786.96	908,953.59
Cleveland.....	1,580,085.93	33,749.13	116,767.50	-----	6,835.29	14,468.66	4,856.34	1,756,762.85
Columbia.....	302,923.57	19,624.07	10,147.12	.42	1,373.20	4,397.94	4,469.54	338,963.86
Dallas.....	1,960,845.36	140,231.23	112,026.28	5.78	5,490.68	20,391.65	6,703.24	2,245,694.22
Denver.....	627,866.35	34,381.97	1,836.30	-----	2,256.13	11,225.20	1,765.37	679,331.32
Detroit.....	1,935,254.38	38,123.04	75,998.89	-----	6,897.68	6,236.21	4,412.68	2,066,922.88
Greensboro.....	699,067.92	48,524.01	-----	5.13	2,515.32	6,698.57	1,611.03	758,451.98
Huntington.....	294,059.42	11,267.86	16,257.00	-----	1,227.67	3,558.75	982.17	327,342.87
Indianapolis.....	359,656.02	21,787.44	2,861.00	-----	1,054.56	4,230.78	845.10	390,434.90
Jacksonville.....	773,513.43	32,879.63	3,538.96	-----	3,680.05	11,936.79	1,226.91	826,775.77
Los Angeles.....	800,485.54	36,044.21	29,232.82	2.85	3,112.58	7,619.15	1,208.00	877,703.75
Louisville.....	1,968,737.97	41,525.76	144,577.56	1.55	10,343.97	19,708.65	2,491.30	2,177,386.76
Milwaukee.....	466,408.13	26,478.69	26,419.20	.36	1,599.81	4,573.81	313.65	515,793.65
Nashville.....	792,263.15	26,171.75	34,372.50	1.16	3,572.34	7,027.80	1,987.93	865,396.63
Newark.....	618,079.31	31,817.10	9,165.00	.66	2,046.85	6,205.85	857.43	668,172.20
New Haven.....	1,878,906.73	16,133.90	57,634.11	-----	11,860.62	6,484.11	1,921.45	1,972,940.92
New Orleans.....	1,188,775.93	26,436.53	68,008.60	-----	5,975.55	9,543.78	4,024.25	1,302,764.64
New York:	793,559.43	47,040.19	30,670.62	13.19	3,394.70	4,650.20	2,102.47	881,430.80
Second Division.....	3,279,523.87	17,931.14	-----	-----	7,297.76	8,279.50	1,543.78	3,314,576.05
Upper Division.....	3,703,621.90	15,085.43	1,920.00	-----	13,660.84	33,186.22	2,941.05	3,770,456.44
Oklahoma City.....	654,641.77	49,926.12	35,349.84	2.08	1,937.33	5,169.13	822.20	747,831.47
Omaha.....	760,344.17	55,131.20	26,641.08	2.93	2,313.95	4,960.32	1,948.25	851,331.90
Philadelphia.....	2,176,094.71	57,767.90	162,302.00	-----	8,834.14	17,042.32	2,873.62	2,424,914.69
Pittsburgh.....	1,147,234.36	30,323.21	60,048.00	-----	2,816.81	10,945.72	536.77	1,251,964.87
Richmond.....	644,795.86	39,892.22	9,388.13	1.35	2,507.52	7,061.67	791.59	704,438.34
Salt Lake City.....	431,610.40	29,552.98	13,775.73	9.84	2,336.91	0,973.63	3,185.59	489,687.83
San Francisco.....	1,491,626.39	36,803.36	86,519.60	.57	7,960.88	23,540.00	2,527.89	1,649,036.39
Seattle.....	905,486.87	58,547.95	43,545.19	1.12	5,433.19	9,063.90	3,185.59	1,024,930.92
Springfield.....	469,078.26	36,726.88	15,124.92	6.28	1,224.61	7,794.63	1,411.99	531,867.57
St. Louis.....	1,182,914.63	40,832.02	38,986.02	1.31	3,014.65	6,612.54	4,054.24	1,276,415.31
St. Paul.....	856,811.71	62,609.86	34,451.28	1.37	3,900.08	12,722.83	4,354.06	974,891.19
Wichita.....	579,038.29	54,344.34	15,980.00	157.39	1,785.24	6,275.99	1,243.68	638,824.93
Undistributed.....	-----	-----	-----	-----	-----	86,157.37	-----	86,157.37
Total.....	46,310,217.88	1,458,612.27	1,739,226.33	219.70	179,410.31	459,615.87	99,658.21	50,246,960.17

From the appropriation "Salaries and Expenses, Bureau of Internal Revenue, 1950."

TABLE 146.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1950—Continued

C. OBLIGATIONS INCURRED FOR DISTRICT SUPERVISORS' OFFICES¹

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	\$990,395.75	\$25,495.20	\$50,600.00	\$3.63	\$3,959.21	\$0,231.47	\$32,026.92	\$1,112,652.18
New York	1,376,043.87	49,786.25	94,430.06	10.75	6,024.52	18,626.10	66,743.95	1,611,665.50
Philadelphia	1,494,653.90	53,641.90	7,531.54	10.04	4,969.08	13,309.58	33,344.63	1,622,469.67
Newark	717,697.57	20,066.69	44,605.50	3.17	3,200.00	8,526.14	17,315.25	811,415.32
Baltimore	1,687,791.33	103,424.95	6,950.00	118.84	7,835.69	23,620.02	86,640.08	1,916,350.91
Atlanta	1,019,047.02	78,007.80	27,393.64	110.00	4,755.00	13,747.86	122,765.52	1,267,821.14
Louisville	2,083,232.27	66,959.39	8,868.00	25.00	6,756.30	20,847.51	67,935.95	2,252,673.12
Detroit	2,070,320.60	49,415.88	46,073.23	14.41	4,403.26	10,523.73	44,579.29	1,125,630.40
Chicago	2,142,362.59	75,401.50	13,859.96	50.18	5,253.67	27,770.25	72,107.23	2,336,805.47
New Orleans	905,314.96	68,638.78	5,944.91	50.00	5,047.10	10,133.14	55,408.08	1,113,526.97
Kansas City	895,008.85	88,632.06	12,906.41	45.68	6,142.83	10,102.24	61,117.72	1,073,955.79
St. Paul	546,754.78	38,998.84	28,204.68	15.35	2,744.76	5,173.34	40,415.71	662,307.46
Denver	251,432.95	22,436.20	14,347.97	14.48	1,427.50	1,893.64	13,241.42	304,794.16
San Francisco	1,676,898.13	97,859.28	12,759.12	20.86	5,670.63	12,552.82	55,284.37	1,861,045.21
Seattle	405,281.35	39,859.78	1,100.00	10.03	2,795.01	3,651.85	22,335.34	475,033.36
Undistributed						20,667.20		20,667.20
Total	17,225,830.92	893,614.59	375,570.02	502.42	71,014.56	210,376.89	792,221.46	19,569,139.86

D. OBLIGATIONS INCURRED FOR TECHNICAL STAFF FIELD DIVISIONS¹

Division	Salaries of technical staff field employees	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlantic	\$302,915.64	\$1,906.64	\$14,554.58	\$0.58	\$2,079.39	\$2,619.46	\$1,000.61	\$325,076.90
Central	187,873.18	4,451.61	22,866.49	.58	2,358.53	4,170.78	1,156.90	222,978.07
Chicago	283,353.85	5,704.51	66,602.75	3.21	4,295.25	2,869.24	6,088.28	368,977.09
Eastern	393,623.82	2,818.84	93,398.09	9.39	4,523.58	3,814.65	1,699.50	499,857.87
New England	138,802.47	646.47	3,300.00	1.21	1,630.89	1,532.44	2,075.63	147,989.11
New York	515,700.40	2,723.27	121,302.18	3.65	5,954.33	4,924.50	7,253.60	657,861.93
North Central	320,091.17	2,369.96	49,639.00	.65	2,179.61	2,832.98	2,275.91	388,389.26
Northwestern	318,027.53	2,542.29	19,822.56		3,121.77	1,775.33	315.48	145,002.96
Pacific	230,957.21	6,871.29	46,425.20	2.44	4,163.36	2,702.12	3,764.28	377,835.90
Southern	230,285.82	8,041.76	32,455.26	22.82	3,580.41	3,213.05	4,048.72	281,647.85
Southwestern	363,565.14	6,729.36	63,974.76	3.83	4,334.99	6,564.99	3,790.85	448,963.92
Western	264,793.88	5,573.10	20,878.35	2.96	2,297.77	2,619.65	2,063.29	298,229.00
Total	3,442,090.11	50,439.10	555,219.22	51.32	40,519.88	39,637.20	35,533.05	4,163,489.88

¹ From the appropriation "Salaries and Expenses, Bureau of Internal Revenue, 1950."

E. OBLIGATIONS INCURRED FOR CHIEF COUNSEL FIELD DIVISIONS¹

Division	Salaries of chief counsel field employees	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlantic	\$89,228.40	\$727.98						\$90,956.38
Central	69,455.97	2,178.08					\$5.00	71,644.05
Chicago	369,716.12	4,029.63	\$19,995.20		\$3,275.05		884.79	397,900.79
Eastern	234,174.54	2,332.65					50.00	236,557.19
New England	69,258.96	1,231.67						70,490.63
New York	521,367.98	2,634.64	34,196.89	\$5.17	2,949.24		1,459.17	562,613.09
North Central	121,806.63	1,121.97	1,070.00	.25	47.51		39.97	124,086.33
Northwestern	65,741.82	2,020.04						67,761.86
Pacific	309,998.87	4,539.47	160.00		1,564.95		452.49	316,705.78
Southern	225,713.60	8,345.90			998.95		820.44	235,878.89
Southwestern	142,631.28	4,905.65						147,536.93
Western	82,431.90	4,229.75	394.22		70.14		2.80	87,123.81
Undistributed						\$42,554.55		42,554.55
Total	2,301,566.07	38,297.43	55,806.31	5.42	8,905.84	42,554.55	3,714.66	2,460,840.28

¹ From the appropriation, "Salaries and Expenses, Bureau of Internal Revenue, 1950."

F. OBLIGATIONS INCURRED FOR DEPARTMENTAL SERVICE AND FIELD FORCES OPERATING FROM WASHINGTON

	Salaries	Travel expenses	Rent	Telegraph	Telephone	Stationery, office supplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Supervisors, A. & C.	\$600,193.93	\$134,544.06								\$734,737.99
Processing Division	4,109,561.22	113.05			\$975.39		\$19,327.85		\$8,808.64	4,138,796.15
Field Inspection Service	113,315.11	5,331.61							1.23	118,647.95
Miscellaneous and sales tax agents	452,569.92	41,926.32	\$1,321.70		1,715.17		1,006.88		529.00	499,671.49
Intelligence unit field force	7,337,834.17	508,039.10	269,520.01	\$256.72	52,728.04		80,008.90		59,667.82	8,208,054.76
Excess Profits Tax Council	965,024.41	11,397.17		3,268.16			7,562.13		771.65	987,933.52
Departmental	17,631,469.20	76,676.71	789.00	7,524.19	78,806.25	\$4,172,754.56	147,202.51	\$392,737.73	648,243.76	23,156,254.91
Total	31,209,967.96	777,940.52	271,621.71	11,049.07	134,224.53	4,172,754.56	265,768.27	392,737.73	718,022.10	37,944,086.77

TABLE 146.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1950—Continued

G. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Salaries and expenses, Bureau of Internal Revenue, 1950:								
Collectors.....	\$107,116,852.64	\$2,629,737.21	\$2,658,881.08	\$1,998.12	\$621,988.98	\$1,737,071.30	\$1,267,373.31	\$116,033,662.64
Agents.....	46,310,217.88	1,458,612.27	1,739,233.33	219.70	179,410.31	459,615.87	99,658.21	50,246,960.57
Supervisors.....	17,225,850.92	883,614.59	375,579.02	502.42	71,014.56	210,378.89	792,221.46	10,569,139.86
Technical staff, field force.....	3,442,090.11	50,439.10	555,219.22	51.32	40,519.88	39,637.20	35,653.05	4,163,489.88
Chief Counsel, field force.....	2,301,556.07	38,297.43	55,806.31	5.42	8,905.84	42,554.65	3,714.66	2,450,840.28
Departmental service and field forces operating from Washington.....	31,209,967.96	777,940.52	271,621.71	11,049.07	134,224.85	4,428,522.83	1,110,759.83	37,944,086.77
Total.....	207,606,495.58	5,848,641.12	5,656,133.67	13,826.05	1,056,064.42	6,917,778.64	3,309,260.52	230,408,200.00

In addition to the above obligations incurred, disbursements and adjustments of disbursements 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, 1949.....	\$10,438,676.69	\$462,708.56	\$634,205.25	\$3,456.67	\$130,067.62	\$956,308.87	\$641,700.33	\$13,257,123.99
Collecting the internal revenue, 1948.....	10,414.64	—127.15	12,838.13	—	—64.30	41,651.87	2,483.86	67,095.05
Total.....	10,449,091.33	435,581.41	647,043.38	3,456.67	129,903.32	1,001,961.74	644,184.19	13,324,219.04

NOTE.—In making comparisons between the foregoing tables and similar tables for prior fiscal years, it should be noted that reports for the fiscal year 1950 have been made on an obligations basis, whereas previous reports have always been made on a checks-issued basis. It is contemplated that hereafter tables reporting expenses for the Internal Revenue Service will be made on an obligations basis.

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATION

Appropriation	Total
Refunding internal revenue collections.....	\$2,216,834,210.04

TABLE 147.—Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1949 and 1950

Kind	Quantity		Value	
	1949	1950	1949	1950
Liquors:				
Distilled spirits cash stamps.....	1,862,800	1,791,400	\$844,530,480.00	\$823,921,740.00
Certificate of tax payment, distilled spirits for shipment in tank cars.....	5,200	4,700	(1)	(1)
Export (secs. 2878 and 2885, I. R. C.).....	45,600	36,400	4,560.00	3,640.00
Bottled-in-bond, export (blue strips).....	1,050,000	981,100	10,500.00	8,611.00
Bottled-in-bond, domestic (green strips).....	34,548,000	75,214,000	289,230.00	713,140.00
Container or bottle stamps (red strips).....	1,236,474,000	1,181,883,550	12,138,165.00	11,579,585.50
Rectified, Class B.....	248,500	291,780	18,408,170.00	28,315,508.00
Rectified, Puerto Rico.....	200,000	550,000	124,000.00	341,000.00
Rectified, Class A.....	4,000	900	(2)	(2)
Alcohol warehousing.....	18,000	1,000	(3)	(2)
Wholesale liquor dealer's packages.....	2,000	6,000	(2)	(2)
Wine.....	34,280,100	40,668,400	62,256,041.75	81,271,993.00
Fermented malt liquor.....	49,869,620	48,554,920	687,542,800.00	674,340,640.00
Tobacco:				
Manufactured tobacco.....	1,363,206,340	1,386,318,420	36,040,972.21	33,888,426.45
Snuff.....	375,071,176	352,720,856	7,310,817.44	7,248,734.25
Cigars, large.....	146,460,800	168,695,680	46,478,489.30	44,401,812.90
Cigars, small.....	7,915,000	7,087,000	59,700.00	53,887.50
Cigarettes, Class A.....	17,309,210,000	17,675,875,700	1,211,888,154.40	1,236,956,912.80
Cigarettes, Class B.....	128,900	115,500	24,475.92	21,741.72
Cigarettes tubes.....	—	100	—	1.00
Oleomargarine:				
Domestic, colored.....	8,806,400	16,791,575	13,827,520.00	23,076,537.50
Domestic, uncolored.....	29,124,000	21,810,600	1,752,447.50	1,282,743.50
Process or renovated butter.....	120,000	100,000	3,500.00	2,500.00
Playing card.....	65,954,600	75,894,400	8,574,098.00	9,866,272.00
Documentary.....	27,962,248	35,758,252	51,357,381.00	60,605,707.00
Stock transfer.....	4,163,516	5,264,572	16,781,207.00	27,454,715.00
Silver transfer.....	8,164	6,552	176,788.00	39,971.00
Narcotic.....	6,771,625	7,111,675	231,960.25	290,741.00
Order forms for opium.....	1,585,600	1,549,500	15,855.00	15,495.00
Marihuana.....	100	—	100.00	—
Order forms for marihuana.....	30	20	.60	.40
National Firearms Act (sec. 2720 I. R. C.):				
Machine guns, silencers, etc.....	—	100	—	100.00
Certain short guns.....	150	—	150.00	—
Special or occupational stamps.....	1,970,110	1,611,320	611,294,091.00	588,145,009.00
Total.....	20,707,061,479	21,106,695,972	3,631,121,644.37	3,653,847,165.52

¹ Value inserted when purchased.
² Have no money value.

TABLE 148.—Cost of printing and binding for Internal Revenue Service, fiscal years 1949 and 1950

Class of work	1949		1950	
	Quantity	Cost	Quantity	Cost
Tax return forms.....	773,142,000	\$1,730,258	733,124,345	\$1,517,605
Instructions for tax returns.....	56,415,000	272,760	64,690,045	322,810
Administrative forms.....	272,778,000	656,378	211,233,610	608,861
Reports, regulations, etc.....	1,545,000	171,775	1,616,003	182,962
Letterheads, miscellaneous binding, etc.....	42,100,000	79,329	31,328,993	64,457
Reproductions.....	—	—	6,209,935	33,385
Total.....	1,145,980,000	2,910,500	1,048,202,931	2,730,080