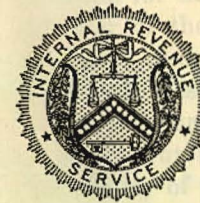


LETTER OF TRANSMITTAL

**Annual Report of the**  
**Commissioner of Internal Revenue**  
**for the Fiscal Year Ended June 30, 1953**



UNITED STATES GOVERNMENT PRINTING OFFICE

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The honorable the SECRETARY OF THE TREASURY.

This is a report of transition. The year covered herein is one during which the Internal Revenue Service was supervised by the former administration for slightly more than 6 months of the time. During the remainder of the year, we initiated many basic improvements, which are listed in this report.

Our first task was to complete the reorganization which had been begun. In the course of doing so, we have reduced the number of regional offices but strengthened the effective supervision which is the responsibility of these new offices. We have decentralized many activities formerly carried on in Washington and have thereby released available funds for more productive uses in the field. Also, we feel that we have made progress in restoring public confidence in the Internal Revenue Service, in making its operations more efficient, in strengthening management techniques, and in stimulating development of more effective policy direction.

Vital to every aspect of the Nation's business and to a well-balanced Treasury program is an effective and fair administration of the Revenue laws. The Internal Revenue Service has been revitalized and is being organized and managed upon the basis of policies that should lead to equal treatment to all taxpayers, maximum realization of taxes from the Revenue laws, and the contribution by every taxpayer of the share of the cost of Government that Congress intends that he should make.

Toward these goals we have dedicated our entire efforts.

T. COLEMAN ANDREWS,  
*Commissioner of Internal Revenue.*

Hon. GEORGE M. HUMPHREY,  
*Secretary of the Treasury.*

### III

Document No. 3190

### Internal Revenue



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*Report*

*on*

*Operations*



## INTERNAL REVENUE COLLECTIONS

Collections of internal revenue during the fiscal year ended June 30, 1953, totaled \$69.7 billion. This amount, which is the greatest ever collected in any fiscal year, exceeds last year's record high by \$4.7 billion, or 7.2 percent.

The collections results cover all payments actually received during the period specified, including taxes, penalties, interest, costs, court fines, judgments, offers in compromise, proceeds from seizures, etc. In addition to remittances made by cash, check, or money order, the amounts include payments made in the form of Treasury savings notes, Treasury tax anticipation bills, Federal Reserve Bank receipts issued in exchange for tax anticipation bills, and Federal depository receipts.

Employers whose total monthly liability for income tax withheld and old-age insurance taxes exceeds \$100 are required to make monthly deposits of such taxes in the Federal Reserve Banks or certain authorized commercial banks. As evidence of such deposits the employers receive depository receipts which they later forward with their quarterly tax returns in payment of the taxes reported thereon. Amounts represented by the depository receipts are not reported as collections until the returns are filed, although the money is actually received by Government depositories and reported as tax receipts in the Daily Treasury Statement at an earlier date. This is the principal reason for the difference between the internal revenue receipts of \$69,931,000,000 shown in the Daily Treasury Statement and the internal revenue collections total of \$69,687,000,000 shown herein for the fiscal year 1953.

Differences between the collections figures shown herein and the tax receipts shown in the Daily Treasury Statement for the same period are also due to the fact that several days may elapse between the receipt of a tax payment in the Internal Revenue district office and the inclusion of such payment in the Government depository reports on which the Daily Statement is based.

Most of the \$4.7 billion increase in collections was realized in the collections of withheld income and employment taxes, and results from higher levels of wage and salary payments during 1953. There was also a substantial increase in miscellaneous internal revenue, reflecting the full-year effects of the higher rates of some of the excise taxes, as provided by the Revenue Act of 1951.

The accompanying table shows the internal revenue collections by major groups of taxes for the fiscal years 1952 and 1953.

General sources	Fiscal year		Increase or decrease (-)	
	1952	1953	Amount	Percent
<b>Income and profits taxes:</b>				
Corporation.....	\$21,466,910,019	\$21,594,515,206	\$127,605,187	0.6
<b>Individual:</b> <sup>1</sup>				
Withheld by employers.....	17,929,046,578	21,132,274,603	3,203,228,025	17.9
Other.....	11,345,060,075	11,403,942,106	58,882,031	0.5
<b>Total individual income taxes.....</b>	<b>29,274,106,653</b>	<b>32,536,216,709</b>	<b>3,262,110,056</b>	<b>11.1</b>
<b>Total income and profits taxes.....</b>	<b>50,741,016,672</b>	<b>54,130,731,915</b>	<b>3,389,715,243</b>	<b>6.7</b>
<b>Employment taxes:</b>				
Old-age insurance <sup>1</sup> .....	3,584,025,406	3,816,251,575	232,226,169	6.5
Unemployment insurance.....	259,616,431	273,161,665	13,545,234	5.2
Carriers taxes—old-age benefits.....	620,621,752	628,969,408	8,347,656	1.3
<b>Total employment taxes.....</b>	<b>4,464,263,589</b>	<b>4,718,402,547</b>	<b>254,138,958</b>	<b>5.7</b>
<b>Miscellaneous internal revenue:</b>				
Estate tax.....	750,590,517	784,590,189	33,999,672	4.5
Gift tax.....	82,556,471	106,694,247	24,137,776	29.2
<b>Alcohol taxes:</b>				
Distilled spirits (imported excise).....	187,478,577	204,793,990	17,315,413	9.2
Distilled spirits (domestic excise).....	1,402,251,860	1,636,057,037	233,805,177	16.7
Distilled spirits rectification tax.....	31,812,387	32,721,066	908,679	2.9
Wines.....	72,373,725	80,584,564	8,210,839	11.3
Floor taxes, wines and liquors.....	93,808,383	27,956,121	-65,852,262	-70.2
Bottle or container stamps.....	13,393,406	14,392,841	999,435	7.5
Malt liquors.....	727,603,681	762,982,757	35,379,076	4.9
Special or occupational taxes.....	20,397,670	21,486,802	1,089,132	5.3
<b>Total alcohol taxes.....</b>	<b>2,549,119,689</b>	<b>2,780,925,178</b>	<b>231,805,489</b>	<b>9.1</b>
Wagering taxes.....	5,345,066	10,475,375	5,130,309	96.0
Tobacco taxes.....	1,565,182,382	1,654,910,962	89,728,580	5.7
Documents, other instruments, and playing cards.....	84,995,421	90,319,229	5,323,808	6.3
Manufacturers' excise taxes.....	2,348,943,116	2,882,788,097	533,844,981	21.9
Retailers' excise taxes.....	475,465,936	496,009,033	20,543,097	4.3
Other taxes (communications, transportation, admissions, oleomargarine, etc., and repealed taxes not listed above).....	1,942,126,700	2,050,688,616	108,561,916	5.6
<b>Total miscellaneous internal revenue.....</b>	<b>9,804,305,298</b>	<b>10,837,400,927</b>	<b>1,033,095,629</b>	<b>10.5</b>
<b>Grand total.....</b>	<b>65,009,585,560</b>	<b>69,686,536,389</b>	<b>4,676,949,829</b>	<b>7.2</b>

NOTE.—The amounts shown represent the receipts from tax stamps; special taxes (such as licensing); amounts paid during the year toward discharging the tax liability reported on returns filed; and collections received as a direct result of enforcement efforts, such as additional tax, interest, penalties, costs, court fines for violation of the narcotic laws, proceeds from seizures in connection with attempted evasion of taxes on distilled spirits, judgments, offers in compromise, etc.

<sup>1</sup> Estimated, for purposes of comparison with earlier years. Beginning January 1951, collections of tax withheld are not separated as between income tax and old-age insurance. The collections of old-age insurance tax imposed on self-employment income for taxable years beginning on or after January 1951, are reported in combination with individual income tax other than tax withheld. The figures shown reflect the estimated components of the combined amounts.

#### COLLECTIONS FROM INCOME, PROFITS, AND EMPLOYMENT TAXES

The 1953 collections from income, profits, and employment taxes aggregated \$58.8 billion. This is \$3.6 billion, or 11 percent more than the 1952 collections of these taxes. This increase accounts for 76 percent of the overall increase of \$4.7 billion in the total 1953 collections.

*Corporation income and profits taxes.*—The 1953 collections of corporation income and profits taxes were \$21.6 billion, or \$128 million more

than the total of such taxes collected in the 1952 fiscal year. This increase results largely from the provisions of the Revenue Act of 1951. First, the increased rates provided for in that act were fully effective for the calendar year 1952, whereas they only partially covered the preceding year. Another provision of this act resulted in a temporary shifting of the due dates of the quarterly payments due on certain fiscal year returns, with the result that some payments normally due in the fiscal year 1952 were not payable until the fiscal year 1953. The acceleration of quarterly payments under the provisions of the Revenue Act of 1950 was also a factor in the increased corporation income tax collections.

*Individual income and employment taxes.*—The 1953 collections of individual income and employment taxes were \$37.2 billion, or \$3.5 billion more than the 1952 collections of such taxes. This is an increase of 10.4 percent.

The increase in individual income tax not withheld, amounting to \$58.9 million, reflects the full-year effects of tax increases under the Revenue Act of 1951, as well as a higher level of personal income received by individuals during fiscal 1953.

The \$3.4 billion increase in the 1953 fiscal year collections from withheld income and employment taxes is attributable to the alltime-high level of wage and salary payments during this period, exceeding even the preceding fiscal year's record level of these payments.

#### OTHER INTERNAL REVENUE

The total of all taxes, other than income, profits and employment taxes, collected in 1953 was \$10.8 billion, or \$1.0 billion more than in 1952. Reference to the foregoing table will indicate to which of the various taxes this overall increase is attributable. The increases in the taxes on alcoholic beverages, cigarettes, gasoline, automobiles and related products, were due in part to the increases in the rates of these taxes made by the Revenue Act of 1951. With certain exceptions, these increases were made effective November 1, 1951, and their full-year effects were not realized prior to the 1953 collections.

#### RETURNS FILED

A large part of the work of the Internal Revenue Service revolves around the vast number of tax returns filed each year. In addition to the examination or audit of the returns, discussed in the following pages, many so-called "housekeeping activities" are necessary. Sorting, classifying and numbering operations; checking, recording and depositing remittances; preparing alphabetical index record cards numbered to correspond to the identification on the returns; these and other operations necessary to the proper control and physical handling of many millions of returns contribute to the magnitude of the task.

There were 93,208,277 tax returns filed in fiscal year 1953, as compared with 89,295,005 returns filed during the preceding fiscal year. Of the total number of returns filed, 67,176,407 were income tax returns, including 6,109,056 declarations of income. The employers' tax returns, which totaled 16,897,910, comprised the next largest group.

The income tax returns filed in any one fiscal year are, for the most part, returns for the tax year ending 6 months earlier. Returns filed

in fiscal year 1953 are largely those filed for calendar year 1952 and part-year returns and fiscal-year returns for which the filing period ended in the latter part of the calendar year 1952. The number also includes delinquent returns for prior tax years, and amended returns which show an increase in tax. Amended returns showing a decrease in tax are considered as claims and are not counted as returns filed.

The employers' tax returns filed in the fiscal year 1953 include employers' quarterly returns of tax withheld on wages (a combined return covering both income, and Federal insurance contributions act taxes withheld), employers' quarterly returns of railroad retirement tax, and annual returns of unemployment tax filed by employers of eight or more individuals.

The table that follows shows the number of returns filed by principal type of return for fiscal years 1952 and 1953.

Type of return	Fiscal year	
	1952	1953
<b>Income taxes:</b>		
Individual:		
Citizens and resident aliens.....	54,602,736	58,547,854
Nonresident aliens.....	77,910	93,074
Declarations of income.....	5,774,975	6,109,056
Fiduciaries.....	377,340	424,481
Partnerships.....	922,925	1,062,476
Withholding agents.....	7,994	10,558
Corporation:		
Income and profits.....	748,517	789,984
Personal holding companies.....	6,836	10,104
Army and Navy contracts.....	227	16
Exempt organizations.....	119,416	116,154
Other.....	19,626	12,620
<b>Total income tax returns.....</b>	<b>62,658,502</b>	<b>67,176,407</b>
<b>Employment taxes:</b>		
Withheld income and old-age insurance.....	16,152,841	16,286,329
Carriers.....	21,667	28,953
Unemployment insurance.....	577,724	587,628
<b>Total employment tax returns.....</b>	<b>16,752,232</b>	<b>16,897,910</b>
<b>Estate tax.....</b>	<b>34,151</b>	<b>37,078</b>
<b>Gift tax.....</b>	<b>45,656</b>	<b>49,197</b>
<b>Miscellaneous taxes.....</b>	<b>7,588,285</b>	<b>7,733,992</b>
<b>Special taxes.....</b>	<b>1,800,773</b>	<b>1,224,438</b>
<b>All other.....</b>	<b>915,406</b>	<b>69,255</b>
<b>Grand total.....</b>	<b>89,295,005</b>	<b>93,208,277</b>

## ENFORCEMENT WORK

### RETURNS EXAMINED

*General.*—The overwhelming majority of American taxpayers respond conscientiously to their obligations under the tax laws enacted by the Congress. While this exceptionally high degree of voluntary and conscientious tax compliance makes it unnecessary to examine thoroughly all of the many millions of tax returns filed each year and thus reduces both the extent and difficulty of the tax enforcement problems of the Internal Revenue Service, there remain substantial numbers of returns requiring corrections because of carelessness, ignorance, or wilfulness on the part of the taxpayers filing the returns.

Since it is incumbent upon the Internal Revenue Service to insure maximum compliance with the tax laws, those returns believed to be

most in need of correction, are segregated through a preliminary inspection process, and as many are examined each year as the resources of the Service will permit.

*Mathematical verification.*—The first step in determining the accuracy of the tax returns is a verification of the mathematical steps shown in the taxpayers' computations. In this process consideration is limited to the mere arithmetic of computing the amount of tax due, and corrections made are not subject to review in the appellate processes. Therefore, the notices sent to taxpayers with respect to such corrections state that the adjustment is the result of a mathematical verification of the return and that if subsequent audit discloses that additional information is necessary or further changes must be made, the taxpayer will be notified.

The mathematical verification is not always a preliminary action but is sometimes deferred and combined with subsequent examination. When this is done, of course, any mathematical corrections are included in the notice sent to the taxpayer, as part of the overall proposed adjustments in tax.

There is no mathematical verification with respect to individual income tax returns filed on Form 1040-A, since the original tax computations are made on such returns in internal revenue offices.

The results of the mathematical verification of income tax returns during 1953 are shown in the following table.

Class of return	Number of returns verified	Number of returns on which changes were made	Amount of tax increase	Amount of tax decrease
Individuals and fiduciaries.....	51,068,178	1,693,793	\$97,682,956	\$26,650,933
Corporations.....	684,302	10,418	3,174,616	687,606
<b>Total.....</b>	<b>52,652,480</b>	<b>1,704,211</b>	<b>100,857,572</b>	<b>27,338,539</b>

*Selection of returns for examination.*—Since it is neither necessary nor possible to examine thoroughly every tax return filed, a basis must be established for selecting the returns to be examined. Stated in its broadest terms, the basic selection principle is that those returns will be examined which, upon preliminary inspection, indicate the largest potential deficiency or overassessment of tax. A preliminary inspection of more than 68 million returns of all types was made in the fiscal year 1953, and of this number, 3,486,977 were selected for examination.

Included in the returns selected for examination were those returns requiring audit because of related claims, taxpayers' requests, or other features which make examination mandatory. Other returns were selected through a procedure involving close inspection of certain classes of returns in which past experience indicates that errors commonly occur. The basis of experience has been fortified by data secured through the Audit Control Program, which was begun in 1949 as a means of increasing the effectiveness of audit and investigative techniques.

*Examination of returns.*—An examination may be defined as an audit of a tax return which involves contact with the taxpayer or his representative to determine the accuracy of items on the return and to make



certain that such items conform with the laws and regulations. In the case of income tax returns items of income, exemption and deduction are verified.

Examinations are of two types—office audits and field examinations. The former involve contact with taxpayers through correspondence or interview on Internal Revenue premises, while the latter involve examination of the taxpayer's books, records, bank accounts, etc., in his home or place of business. Returns of greater complexity and those involving the larger businesses usually require field examination. In field examinations, wherever practicable, all Federal tax returns of a taxpayer are audited at one time, regardless of the types of taxes to which they relate.

Where the examination discloses errors in items reported or application of laws, the agent makes the necessary corrections. If a tax increase results, the agent computes the deficiency owing the Government. If a tax decrease is indicated, the agent computes the overassessment for refund to the taxpayer or for credit against any other taxes he may owe.

At the conclusion of an examination, the agent discusses his findings with the taxpayer and, if a proposed deficiency or overassessment is involved, affords the taxpayer an opportunity to execute the appropriate agreement form. If the taxpayer does not agree or does not wish to execute an agreement form, he is advised of his right to an informal conference and is furnished a statement identifying the proposed adjustment.

The purpose of the informal conference is to provide an opportunity to resolve issues at the earliest possible time, in an atmosphere of informality, in order that the case may be disposed of as simply as possible under the law. Hence, the conferences are held prior to the preparation of the examining agent's final report, without the issuance of any 30-day letter by the director, and without requiring the filing of any written protest or brief by the taxpayer.

If the taxpayer agrees with the decision reached at the informal conference, the appropriate agreement form is executed and the examining agent prepares a report giving effect to the conference conclusions. Following a review of the entire file, the case is made ready for closing, and a copy of the examination report is mailed to the taxpayer.

Where no agreement is reached with the taxpayer at the time of examination or as a result of informal conference, a 30-day preliminary notice of adjustment is forwarded to the taxpayer, accompanied by a copy of the audit report. This notice affords the taxpayer a period of 30 days in which to sign an acceptance or file a formal protest requesting a conference under the appellate procedures described on pages 22-24. Where an overassessment is the only tax adjustment proposed and the taxpayer signs an acceptance or fails to respond to the 30-day notice, the taxpayer's account is adjusted to give effect to the overassessment and a refund of tax and interest is made if required.

Where the adjustment involves a deficiency in income, profits, estate or gift taxes and the taxpayer fails to respond to the preliminary 30-day notice, a statutory notice of deficiency is issued providing a period

of 90 days in which the taxpayer may sign an acceptance or file an appeal with The Tax Court of the United States. If the taxpayer signs an agreement, or fails to respond to the statutory notice within the 90-day period, the amount of the deficiency plus interest due is listed for assessment and collection. However, if the taxpayer appeals to The Tax Court of the United States for a redetermination of the tax, assessment of the deficiency is deferred pending final determination of tax liability (see pp. 24-25).

The following table shows the number of returns examined during the fiscal years 1952 and 1953 by type of return. The figures include all returns for which the examiners' reports had been submitted by June 30, 1953, whether or not the cases had been finally released by reviewing officers on or prior to that date.

Type of return	Number of returns examined	
	1952	1953
Income and profits taxes:		
Corporations.....	153,938	110,966
Individuals and fiduciaries.....	3,555,266	2,485,390
Partnerships.....	49,870	34,993
Total income and profits taxes.....	3,759,073	2,631,349
Other than income and profits taxes:		
Estate and gift taxes <sup>1</sup> .....	59,989	58,037
Miscellaneous.....	235,464	257,400
Total other than income and profits taxes.....	295,453	315,437
Grand total.....	4,054,526	2,946,786

<sup>1</sup> Includes gift tax returns verified in the National Office, numbering 39,030 for 1952 and 38,159 for 1953.

The number of returns reported as examined for 1953 is substantially below that for 1952 and prior years for the following reasons:

(1) *Basis of counting.*—Under the former organization there was a close relationship between office audit and mathematical corrections made in the offices of the collectors of internal revenue. Accordingly, each case handled, whether it was an office audit or a change in tax resulting from a mathematical error, was counted as one case examined. With the new organization, a clear line has been established between these two types of cases. The mathematical error cases are being handled solely as a part of the collection processes and office audits as a part of the audit operations. Therefore, as each office was established between May 20, 1952, and December 1, 1952, mathematical error cases ceased to be counted as examined cases. Thus, for 1952 and prior years, mathematical error cases are included in the number of examined cases. For 1953, they are included only to the extent that they were processed prior to the time each district office was reorganized. The precise extent of inclusion of mathematical verifications as examination of returns in the figures for 1953 and prior years can not now be determined.

(2) *Relocation of audit functions.*—Beginning May 20, 1952, a gradual reorganization of each of the field offices as provided by Reorganization Plan No. 1 of 1952 was undertaken. The audit work

formerly performed by the collectors of internal revenue was transferred to the newly-created audit division of each director's office as each director's office was established. The personnel conducting such audit in the collector's office could not in every instance be transferred simultaneously with the transfer of the work because of factors relating to personnel management. Accordingly, there has been a lag in the transfer of the personnel. To the extent of the lag, the audit work has been delayed during the year 1953 as compared with prior years. The long-range effect of the change will be higher quality examinations—but a temporary disruption was inevitable in the adjustments necessary to effect the long-range improvements.

(3) *Differences in available manpower.*—Less manpower was available during 1953 than in 1952; first, because of a decrease in appropriations as between the two years, and, secondly, because of the assignment of a larger number of enforcement officers to assist taxpayers in the filing of their returns during February and March of 1953 than during the previous filing period. Returns reviewed by enforcement officers in the course of assisting taxpayers in the preparation of their returns are not included in the number of returns examined.

The changes in tax liability resulting from the examination of tax returns are included in the section on changes in tax liability, pages 26 to 32. Additional assessments as a result of audit are shown in the table on page 27, while refunds made to taxpayers as a result of examiners' findings are included in the table on page 29.

#### FRAUD INVESTIGATIONS

*General.*—In addition to the regular examination of returns, special consideration is given the returns of taxpayers who attempt to evade the tax properly due from them. Where such fraud is suspected, the tax returns are subjected to a joint investigation by special agents of the Intelligence Division and examining agents to determine the extent to which fraud is involved. Special agents' duties relate primarily to the development of evidence suitable for presentation in court against those found to be evading taxes and involve the following three types of cases: (1) regular tax fraud, (2) racketeer, and (3) wagering tax. This fraud work is reported on a case basis rather than on number of returns as regular examinations are reported. A case may involve several returns of one taxpayer and/or returns of several taxpayers. (These returns are included in the examinations shown in the foregoing table.)

During 1953 a total of 3,296 cases of suspected criminal fraud were completed. In 1,276 of these cases recommendations for criminal prosecution were made to regional offices of the Chief Counsel. (Results obtained in criminal proceedings are shown on pp. 19–20.) Fraud penalty, but no prosecution, was recommended in 1,237 cases; 196 cases resulted in additional tax but no fraud penalties; 148 were closed without change; and 439 were found not to warrant a fraud investigation. A table showing the criminal fraud investigations included in the enforcement work for fiscal years 1952 and 1953 follows:

Item	Fiscal year	
	1952	1953
Investigations initiated during year.....	4,162	3,203
Total disposals.....	3,872	3,296
Action recommended:		
Prosecution.....	1,247	1,276
Fraud penalty (no prosecution).....	1,597	1,237
Deficiency (no fraud penalty).....	263	196
No change.....	132	148
Fraud investigation not warranted.....	633	439
Pending end of period.....	3,653	3,560

Regular tax fraud cases pertain to tax evasion by persons having legitimate interests and income, as distinguished from racketeers. During 1953, such cases continued to make up the major portion of the fraud cases handled. A total of 1,856 investigations involving regular fraud cases were completed during 1953, of which 522 were referred to the Chief Counsel's regional offices with a recommendation for prosecution.

*Racketeer cases.*—Historically, the investigation of income tax evasion by criminals and racketeers has been a notable part of the work of the Internal Revenue Service. During 1953 the racketeer program was continued as an integral part of enforcement work. Experienced special agents are assigned to ferret out the facts concerning the financial affairs of members of the underworld. These agents, together with selected revenue agents and collection officers, form the special "racket squads" whose duty it is to identify possible tax evaders among criminal groups and then apply the extra effort required in such cases to develop evidence to support criminal sanctions or civil penalties.

During 1953 full-scale fraud investigations were conducted in 440 racketeer cases, and cases involving 281 individuals were referred to the Department of Justice for criminal prosecution. (The total number of racketeer investigations completed, including nonfraud cases, was 15,872.)

Early in 1953 the Supreme Court upheld the wagering tax law, clarifying the obligation of those persons conducting gambling activities such as bookmaking, lottery, numbers, policy, and bolita to purchase registration stamps and pay monthly the 10 percent excise tax on gross amount wagered. There has been reluctant compliance by the gambler-operators, and stringent enforcement measures are necessary to insure the collection of this tax. Police officials throughout the country have been very cooperative in submitting to internal revenue agents information and evidence concerning gamblers in their communities.

During the year, 15,710 wagering occupational tax stamps were issued. A total of 1,000 wagering tax fraud cases were investigated and the cases of 457 individuals were referred to United States Attorneys for criminal prosecution.

## ALCOHOL AND TOBACCO TAX REGULATORY WORK

*General.*—The Internal Revenue Service is charged with the administration and enforcement of the laws and regulations relating to liquor, tobacco, and firearms, including the determination of liability for taxes imposed by these laws. This involves the regulation of approximately 500,000 individuals or firms operating under the internal revenue alcoholic heverage laws and over 4,000 dealers and manufacturers of tobacco or tobacco products. It also involves the detection and seizure of installations operating illicitly to evade the taxes imposed by these laws, as well as the detection and arrest of persons engaged in the illicit operations. Summary data covering the manufacture of alcohol and tobacco products and the enforcement results in this area are shown below and in the Appendix. More detailed tabulations relating to the production of alcohol, distilled spirits, beer, wines, and tobacco manufactures during 1953 (corresponding to the tables which appear in the Appendix of earlier issues of this report) are presented in a separate Internal Revenue Service publication entitled "Statistics Relating to the Alcohol and Tobacco Industries for the Fiscal Year Ended June 30, 1953." This publication may be obtained at a price of 40 cents from the Superintendent of Documents, United States Government Printing Office, Washington 25, D. C.

*Liquor plants and permittees.*—Qualification under the internal revenue laws is required of any person engaging in the manufacture, storage, processing, or distribution of alcohol and alcoholic liquors.

The following table presents a comparison of the principal establishments authorized to operate on June 30, 1952, and June 30, 1953.

Class of establishment	June 30	
	1952	1953
Registered distilleries.....	120	110
Fruit distilleries.....	117	114
Internal Revenue bonded warehouses.....	253	244
Industrial alcohol plants.....	54	47
Industrial alcohol bonded warehouses.....	63	59
Denaturing plants.....	56	52
Rectifying plants.....	168	157
Taxpaid bottling houses.....	66	61
Wineries.....	768	732
Breweries.....	334	312
Vinegar factories.....	8	7
Fruit-flavor concentrate plants.....	10	12
Wholesale and retail dealers.....	488,969	473,321
Total.....	490,985	475,228

*Distilled spirits production, withdrawals, and stocks.*—The total production of all distilled spirits for the fiscal year 1953 (by registered and fruit distilleries) amounted to 134,475,441 tax gallons, as compared with 221,865,781 tax gallons produced during the preceding fiscal year. The production of whisky for 1953 amounted to 66,765,449 tax gallons, as compared with 103,543,953 tax gallons for the preceding year.

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:

Kind of spirits	Tax gallons produced	
	Fiscal year 1952	Fiscal year 1953
By registered distilleries:		
Whisky:		
Bourbon.....	84,025,801	54,453,424
Rye.....	9,517,107	4,685,372
Corn.....	9,273,166	6,771,265
Other <sup>1</sup> .....	727,889	885,388
Total.....	103,543,953	66,765,449
Brandy.....	3,270	290,011
Rum:		
Beverage.....	148,499	188,919
Industrial.....	1,763,339	1,890,882
Total.....	1,911,838	2,079,801
Gin.....	8,156,782	11,601,283
Vodka.....	382,007	468,857
Spirits.....	62,814,536	20,441,187
Total.....	176,792,386	101,646,588
By fruit distilleries:		
Brandy.....	9,517,770	5,901,542
Spirits.....	35,555,625	26,927,311
Total.....	45,073,395	32,828,853
Grand total.....	221,865,781	134,475,441

<sup>1</sup> Represents bourbon mash whisky, rye mash whisky, etc., so designated by virtue of being packaged in reused cooperage.

The internal revenue tax must be paid on all alcoholic liquors withdrawn for domestic heverage use. Tax is also paid on distilled spirits withdrawn for use in the manufacture of certain nonheverage products such as medicinal preparations, flavoring extracts, etc. The total taxpaid withdrawals of all distilled spirits (including alcohol) amounted to 155,926,501 tax gallons during the fiscal year 1953, as compared with 141,790,630 tax gallons for 1952.

The law permits alcoholic liquor to be removed free of tax under certain conditions. Generally, tax-free withdrawals may be made for export, for use of the United States, for hospital and experimental purposes, etc. The following table presents a comparison of the tax-free withdrawals of distilled spirits during the fiscal years 1952 and 1953.

Item	Tax gallons	
	Fiscal year 1952	Fiscal year 1953
Brandy and spirits-fruit withdrawn for fortification.....	38,262,302	28,215,449
Distilled spirits withdrawn for use of the United States.....	8,852,680	27,535
All other.....	5,765,200	5,642,642
Total.....	52,880,182	33,885,626



Under authority of Treasury Decision 5864, effective November 7, 1951, issued pursuant to House Joint Resolution 73 (Public Law 76, 82d Cong.) there were transferred 10,245,910 tax gallons of distilled spirits from registered distilleries and internal revenue bonded warehouses to industrial alcohol plants and industrial alcohol bonded warehouses. After transfer these spirits are not separately reported but are included in statistics as alcohol.

The total taxpaid domestic and imported distilled spirits and wines used in the production of rectified products during the fiscal year 1953 amounted to 97,763,822 proof gallons, consisting of 29,713,013 proof gallons of whisky, 43,954,463 proof gallons of spirits, 19,780,391 proof gallons of alcohol, and 4,315,955 proof gallons of other materials. The total production of rectified products for the fiscal year 1953 amounted to 97,771,709 proof gallons, consisting of 83,888,227 proof gallons of whisky, 5,566,358 proof gallons of gin, 3,945,863 proof gallons of cordials and liqueurs, and 4,371,261 proof gallons of other products. The total rectified production in 1952 was 93,927,938 proof gallons.

The following comparative table shows quantities of distilled spirits taxpaid and bottled for consumption during 1952 and 1953, exclusive of distilled spirits bottled for exportation.

Item	Fiscal year	
	1952	1953
Rectified products.....	<i>Wine gallons</i> 108,169,682	<i>Wine gallons</i> 113,794,774
Unrectified products.....	41,435,431	49,072,564
Bottled-in-bond products.....	9,082,354	12,019,496
Total.....	159,687,467	174,886,834

The following table presents a comparison of the stocks of distilled spirits in internal revenue bonded warehouses as of June 30, 1952, and June 30, 1953.

Item	Fiscal year	
	1952	1953
Whisky 4 years old or older.....	<i>Tax gallons</i> 196,389,534	<i>Tax gallons</i> 239,679,575
Total whisky.....	767,557,977	730,919,161
Brandy.....	14,345,041	14,471,553
Rum.....	1,972,233	1,616,635
Oleu.....	1,148,460	1,220,913
Vodka.....	173,418	81,679
Spirits.....	151,959,204	133,504,123
Total.....	937,156,333	881,813,464

*Fermented malt liquors and wines—production and withdrawals.*—Production of fermented malt liquors during the fiscal year amounted to 90,433,832 barrels, or 0.9 percent more than the preceding year (89,600,916 barrels). Taxpaid withdrawals were 84,559,162 barrels,

or 0.3 percent more than the preceding year (84,293,646 barrels). Tax-free withdrawals for export were 1,163,946 barrels.

Production of still wines amounted to 130,267,190 wine gallons, 23.0 percent less than the preceding year (169,121,331 wine gallons).

The taxpaid withdrawals of the various classes of domestic wines for the fiscal year 1952 as compared with 1953 are shown in the following table:

Item	Fiscal year	
	1952	1953
Still wines (wine gallons).....	121,808,732	131,283,326
Sparkling wines (half-pint units).....	22,800,104	26,789,242
Vermouth (wine gallons).....	2,744,432	3,013,994
Aperitif wines (wine gallons).....	217,975	200,430

*Production, withdrawal, and stocks of ethyl alcohol.*—The total ethyl alcohol production for the year amounted to 484,990,164 proof gallons, as compared with 467,389,720 proof gallons for 1952, an increase of 3.8 percent. The total importations as represented by withdrawals from customs custody for the fiscal year 1953 amounted to 4,925,975 proof gallons as compared with 131,831,458 proof gallons for 1952.

Primarily, alcohol withdrawn tax-free is for denaturation. The total tax-free withdrawals of ethyl alcohol during the year amounted to 482,516,075 proof gallons of domestically produced ethyl alcohol (including imported alcohol mingled with domestic alcohol).

The total quantity of domestic and imported ethyl alcohol withdrawn for denaturation during the year amounted to 444,845,420 proof gallons as compared with 489,788,861 proof gallons for 1952, a decrease of 9.2 percent. (This represents the quantity of domestic and imported alcohol, and spirits produced by registered distilleries and redesignated upon receipt at denaturing plants as alcohol, which was actually used at denaturing plants for denaturation.) The total quantity of domestic and imported ethyl alcohol withdrawn for use of the United States amounted to 35,189,402 proof gallons, of which 31,859,506 proof gallons were withdrawn tax-free for use by Government-owned plants in the production of butadiene for the synthetic rubber program. During the year 2,310,974 proof gallons of domestic ethyl alcohol were withdrawn for hospital, scientific, and educational use.

During the year there were produced 239,202,023 wine gallons of specially denatured alcohol, as compared with 261,500,458 wine gallons for the fiscal year 1952; and 626,773 wine gallons of completely denatured alcohol, as compared with 993,027 wine gallons for the fiscal year 1952. The total production was 239,828,796 wine gallons, as compared with the total production of 262,493,485 wine gallons for 1952. The quantity of specially denatured alcohol used in the manufacture of synthetic rubber amounted to 28,614,768 wine gallons for the fiscal year 1953, as compared with 72,682,818 wine gallons for 1952.

During the year taxpaid withdrawals of ethyl alcohol amounted to 23,574,481 proof gallons, as compared to 27,693,219 proof gallons for

1952. As of June 30, 1953, the stocks of domestic and imported ethyl alcohol amounted to 72,517,909 proof gallons, as compared with 88,376,108 proof gallons as of June 30, 1952, a decrease of 17.9 percent.

Under authority of Treasury Decision 5864, there were transferred 14,238,510 proof gallons of domestic ethyl alcohol from industrial alcohol plants and industrial alcohol bonded warehouses to registered distilleries and internal revenue bonded warehouses. After transfer, this alcohol is not separately reported but is included in statistics as spirits.

*Production of vinegar.*—The production of vinegar by the vaporizing process for the fiscal year 1953 amounted to 7,320,571 gallons (100-grain strength) as compared with 9,327,613 gallons for the fiscal year 1952.

*Laboratory activities.*—The Internal Revenue Service maintains laboratories which perform chemical research and laboratory work for the Internal Revenue Service and analyze samples submitted by the Bureau of Narcotics. The laboratories are primarily concerned with research problems such as development and modification of methods of analysis which will be useful in determining the tax status of many products and in the enforcement of internal revenue laws and regulations. They also collaborate with the Association of Official Agricultural Chemists in developing and selecting methods of analysis for official adoption. The Food and Drug Administration, Bureau of Customs, Tariff Commission, The Committee of Revision for the Pharmacopoeia of the United States, The Committee on National Formulary, and representatives of other nations often confer with members of the laboratories. Collaborative work is done with the United Nations to improve the methods of assaying opium and to determine the country of origin.

*Inspection activities.*—During the year a total of 85,644 inspections were made of plants and permittees operating under the alcoholic beverage laws, of which 2,892 were made pursuant to original applications and notices filed by persons entering the beverage or industrial alcohol industries. Inspections made at tobacco, cigar and cigarette, and tobacco products factories and storage warehouses numbered 6,154. Final administrative review of the action taken with respect to applications, notices, bonds, plats, plans and other documents required by law and regulations to be filed in connection with new establishments, discontinuances, changes in premises, equipment, and personnel amounted to 20,371 items.

*Basic permits, labels, and advertising.*—The Federal Alcohol Administration Act requires all distilled-spirits bottlers, rectifiers, and wine blenders, as well as producers (other than brewers), importers, and wholesalers of alcoholic beverages to secure basic permits. The number of outstanding basic permits of all classes in effect on June 30, 1953, totaled 16,405 as compared with 17,105 in effect at the end of the preceding year.

The Federal Alcohol Administration Act also 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 posses-

sion a certificate of label approval, or certificate of exemption from label approval, covering the labels affixed to the products domestically bottled or withdrawn in bottles from customs custody. In the case of malt beverages, the labeling requirements of the Act are applicable only to the extent that the laws of the State into which such malt beverages are introduced are similar to the Federal malt beverage labeling requirements. During the year 35,569 applications were received as compared with 33,575 applications received during the fiscal year 1952, an increase of 1,994. The distilled spirits labeling regulations were amended to permit the use of the words "bottled by," in lieu of the words "distilled by," "blended by," "made by," or "prepared by" on labels of distilled spirits, to facilitate bottling operations under trade names.

For the purpose of determining compliance with the advertising provisions of the Federal Alcohol Administration Act and regulations issued thereunder, 133,730 alcoholic beverage advertisements, appearing in 28,610 publications, were reviewed during the year. Radio continuities numbering 5,261 and 3,128 pieces of "point-of-sale" advertising material were also examined. Regulatory action of a corrective nature was taken in 934 cases where minor technical irregularities were observed. As a service to the industry and in order to forestall the dissemination of improper advertisements, 2,546 advertisements or advertising campaigns were reviewed and commented upon prior to publication.

One hundred six interlocking directorate applications, submitted pursuant to section 8 of the Federal Alcohol Administration Act, were received and approved.

Six basic permits were suspended for varying periods and one was revoked for violations of the Federal Alcohol Administration Act and the internal revenue laws. Thirty-five permits were revoked, as required by law, because the holders thereof had not engaged in operations for more than 2 years; 2 permits were annulled; and 90 cases (54 involving unlawful operations without permits, 15 involving trade practice violations, 20 involving labeling violations, and 1 involving violations of the internal revenue laws) were closed upon the acceptance of offers in compromise, pursuant to section 7 of the Federal Alcohol Administration Act.

*Seizures and arrests.*—The upward trend in seizures for violations of the internal revenue liquor laws, first noted in 1947 after the discontinuance of sugar rationing, continued during the year. Violations of the internal revenue liquor laws were confined largely to regions of low income where the demand for cheap spirits was high, and to local option areas where taxpaid liquor was not readily available.

During the fiscal year 10,699 illicit stills were seized, together with 6,151,082 gallons of mash, 172,951 gallons of illicit liquors and 2,333 automobiles and trucks, included in seized property valued at a total of \$3,104,525. There were 9,370 persons arrested for violations of internal revenue laws relating to liquor, tobacco and firearms, and 8,249 persons were recommended for prosecution in Federal courts under these laws. The following table shows seizures and arrests for liquor law violations during the fiscal years 1949 to 1953.

Fiscal year	Stillis seized	Gallons of mash seized	Cars and trucks seized	Persons arrested
1949.....	8,008	3,661,432	1,596	8,915
1950.....	10,030	4,892,608	2,074	10,236
1951.....	10,177	5,545,411	2,246	10,384
1952.....	10,269	5,700,599	2,183	9,851
1953.....	10,699	6,151,082	2,333	9,370

The changes in tax liability resulting from alcohol and tobacco tax enforcement work are included in the section on changes in tax liability, pages 26 to 32. Additional assessments are shown in the table on page 27, while refunds are included in the table on page 29.

There were 2,875 floor stocks tax cases perfected during the fiscal year, making a total of 6,415 since November 1, 1951, the effective date of the Revenue Act of 1951. In connection with these cases there were seized during the year 1,588 gallons of taxpaid liquors valued at \$82,982.

Oklahoma is the only State now entitled to protection on the part of the Federal Government under the Liquor Enforcement Act of 1936. That Act prohibits importation or the attempt to import liquors into a dry State unless in accordance with the provisions of the State law. As a result of activities of the Alcohol and Tobacco Tax Division in the enforcement of this law during the fiscal year, 16 persons were arrested and 1,023 wine gallons of taxpaid spirits and 15 vehicles were seized, the seized property being valued at a total of \$34,155.

*Tobacco activities.*—Tobacco activities involve administration of the laws and regulations relating to (1) the purchase, sale, and movement of leaf and other types or classes of tobacco material; (2) the manufacture, packaging, stamping or taxpayment, removal and sale of chewing and smoking tobacco, snuff, cigars, cigarettes, and cigarette papers and tubes; (3) the collection of the taxes imposed on such articles; and (4) the removal and shipment of such articles, without payment of tax, for export, for use as sea stores, for use of the United States, and for other tax-exempt purposes.

During the year there were 281 investigations of alleged violators of the laws relating to tobacco, which resulted in the conviction of 17 violators, and the collection of \$23,248 in taxes and penalties.

Statistics covering the manufacture and removal of tobacco, snuff, cigars, and cigarettes, will be found in the tables which appear in the Appendix. Additional information covering tobacco importation and manufacture will be found in the publication "Statistics Relating to the Alcohol and Tobacco Industries for the Fiscal Year Ended June 30, 1953," mentioned on page 12.

*Firearms program.*—The intensive investigative program initiated in 1945 was continued during the year. This involves investigation of firearms brought into the country by members of the armed services, many of which found their way into the hands of criminals and were being utilized in the commission of violent crimes. During the year 2,964 investigations were conducted, making a total of 110,285 such investigations since the beginning of the program. This activity has resulted in the registration with the Commissioner of Internal Revenue of 16,857 firearms since 1945 with 572 registrations having been re-

corded during the fiscal year. During the year 216 cases involving violations of the National and Federal Firearms Act were submitted to the Department of Justice for prosecution.

#### LEGAL WORK ON CRIMINAL CASES

Recommendations for criminal prosecution are forwarded through the Regional Commissioner's office to the regional office of the Chief Counsel for decision as to whether institution of criminal proceedings is to be recommended to the Department of Justice. This procedure obtains for practically all classes of cases arising under the internal revenue laws, including income, profits, estate, gift, and most miscellaneous taxes with the principal exception of alcohol and tobacco taxes. (As regards criminal cases involving violations of the internal revenue laws relating to distilled spirits and tobacco, the Alcohol Enforcement Act of 1936, the Federal Alcohol Administration Act, and various laws relating to firearms, the Chief Counsel's office does not pass upon the reference of the case to the Department of Justice but does assist in the prosecution of the case.) Law and fact letters or criminal reference reports are prepared to accompany these cases which are forwarded to the Department of Justice for criminal prosecution. Other than wagering occupational tax and certain cases wherein the Department of Justice has authorized referral directly to the various United States Attorneys, criminal cases are referred to the Department of Justice in Washington by the Regional Counsel.

During the year the former Penal Division of the Chief Counsel's office was reorganized as the Enforcement Division. Procedures were established for review of proposed criminal cases rejected for prosecution purposes by the mutual agreement of Regional Counsel and Assistant Regional Commissioners (Intelligence). The Chief Counsel also reviews proposed criminal cases wherein regional officials are not in agreement on the prosecution question and cases which are returned by the Department of Justice without approval of the prosecution recommended by Regional Counsel. For the improvement of the quality of legal work in criminal cases, procedures were reinstituted to require preparation of complete criminal reference reports covering fact and law questions other than in wagering tax cases or where emergency or limitations of time require immediate referral.

The Chief Counsel also considers offers in compromise in cases where criminal prosecution has been recommended or criminal proceedings have been instituted; prepares opinions construing the criminal and percentage penalty statutes; at the request of the Director of Practice, furnishes legal assistance in proceedings involving disbarment of attorneys and accountants enrolled to practice before the Treasury Department; and handles miscellaneous law questions involving criminal cases.

During the year procedures were established for review of legal opinions prepared by Regional Counsel to assure uniformity in their interpretations of the criminal and percentage penalty statutes. Also procedures were established to maintain liaison with the Department of Justice through the headquarters office of the Chief Counsel in matters involving legal questions or supplemental investigations in



criminal cases arising out of the laws administered by the Internal Revenue Service. The results of coordination with the Department of Justice in matters without legal precedents or involving conflicts in decided cases are communicated to all regional counsel and other internal revenue offices to assist in uniformity of decisions on the question of criminal prosecution. At the request of the Department of Justice or United States Attorneys, legal assistance is furnished in grand jury investigations; in preparation and trial of criminal tax cases; and in preparation and argument of briefs on appeal.

During the year 1,503 cases, involving 1,635 proposed defendants and relating principally to income and wagering tax violations, were forwarded by Regional Counsel. Of these cases 1,405 were recommended for prosecution and 98 were transmitted as related subject matter. Included in the cases referred were 796 in the racketeer class, of which 507 were wagering tax cases. The previous high involved 1,414 cases, with 1,529 proposed defendants, transmitted during the fiscal year ended June 30, 1952, with prosecution recommended in 1,284 of the cases and not recommended in 130 cases.

Conclusion against prosecution by mutual agreement between the offices of Regional Counsel and Regional Commissioners was reached in 234 cases, and the Department of Justice returned 70 cases without prosecution. A total of 1,197 cases were closed and at the end of the year the closing inventory totaled 2,965 cases of which 2,265 were awaiting closing or prosecutive action in the Department of Justice and United States Attorneys' offices, or awaiting conclusion of prosecutive action in the courts.

Grand juries returned indictments against 1,347 defendants, and no true bills involving 36 proposed defendants. On trial, 145 defendants were convicted and 784 defendants, in 752 cases, entered pleas of guilty or nolo contendere, while 47 defendants were acquitted. Sentences were imposed involving \$3,026,538 in fines; prison sentences to be served totaled 349 years, and 1,097 years were imposed in suspended sentences and probation cases. In 60 cases, principally involving related cases in which pleas or convictions of other defendants were obtained, indictments involving 96 defendants were dismissed or nol-prossed.

#### DELINQUENT RETURNS AND COLLECTION OF DELINQUENT ACCOUNTS

*Delinquent returns.*—In addition to examination of returns timely filed, the enforcement work includes the securing and examination of delinquent returns. Any return filed later than the time prescribed by law is a delinquent return unless an extension of time has been authorized by the director or Commissioner prior to the specified final date for timely filing.

When an internal revenue officer finds that a taxpayer is delinquent in filing a tax return, the taxpayer is requested to prepare and sign a return. To avoid delay or assist the taxpayer, the officer may prepare the return from information secured from the taxpayer's records and then request him to sign it. If the taxpayer refuses to prepare a return or sign one prepared by the internal revenue officer, a substitute return must be prepared by the Internal Revenue Service.

In case of failure to make and file a return within the prescribed time, a penalty is added to the tax unless failure to file is shown to be

due to reasonable cause and not to wilful neglect. The penalty is 5 percent if the failure is for not more than 30 days, with an additional 5 percent for each additional 30 days or fraction thereof, not to exceed 25 percent in the aggregate.

During the year, 1,099,542 delinquent returns were secured, on which taxes, interest, and penalties totaling \$147,590,072 were reported. This amount is included in the additional tax shown on page 24. These results are compared with those for the preceding year in the following table:

Type of tax	Number		Amount of taxes, interest, and penalties	
	Fiscal year 1952	Fiscal year 1953	Fiscal year 1952	Fiscal year 1953
Income.....	61,629	63,390	\$28,837,343	\$25,264,048
Payroll.....	598,010	534,768	106,331,943	98,765,978
Miscellaneous.....	692,489	501,384	27,993,892	23,560,046
Total.....	1,352,128	1,099,542	163,163,178	147,590,072

*Warrants for distraint.*—Taxes are assessed by internal revenue offices on the basis of liability shown on returns filed or as a result of the disclosure of additional tax liability subsequent to the filing of the original return. After certification of the assessments, notices are given each person liable to pay any taxes stated in the assessments.

If any person neglects or refuses to pay such taxes within 10 days after the notice has been issued, the district director of internal revenue or his agent is authorized to collect the taxes, with interest and any other additional amounts as required by law, by distraint and sale of personal property and real estate of the person delinquent in the payment of these taxes.

In order to collect by distraint it is necessary that a warrant for distraint be prepared. The warrant, issued over the signature of the district director, sets forth all of the facts regarding the account of the taxpayer and authorizes the performances of such acts as necessary, within the requirements of law, to satisfy the taxes as shown in the statement of account.

The following table shows comparative data on warrants for distraint for the fiscal years 1952 and 1953.

Item	Fiscal year			
	1952		1953	
	Number	Amount (thousands)	Number	Amount (thousands)
Collected, total.....	1,389,297	\$455,752	1,700,406	\$505,592
Income taxes.....	1,035,697	331,347	1,325,986	354,354
Payroll taxes (withholding and employment).....	303,205	104,905	320,375	132,487
Miscellaneous taxes, including distilled spirits.....	50,395	19,500	54,095	18,751
Returned as uncollectible.....	151,938	51,067	124,655	54,046
On hand, end of period, total.....	892,662	692,177	1,075,773	862,106
Income taxes.....	656,758	678,057	818,061	718,749
Payroll taxes (withholding and unemployment).....	204,618	89,022	222,819	114,214
Miscellaneous taxes, including distilled spirits.....	31,286	25,098	33,993	29,143

## APPEALS AND CIVIL LITIGATION

*General.*—The primary purpose of the appeals procedure is to provide within the Internal Revenue Service an administrative means whereby a taxpayer who does not agree with a proposed adjustment to his tax liability may obtain a review of the proposal for the purpose of reaching an agreement with respect to the amount of the adjustment.

The appeals function is decentralized and operates at two organizational levels. In the audit division of each district director's office any taxpayer who does not agree with the findings of the examining officer may request an informal conference with the examiner's superior or a designated conferee (see p. 8). In the Appellate Division, which is independent of the district director's office, a taxpayer who is in disagreement with the proposed determination of the district director may ask for a hearing on his case. Conference opportunities are available in the Appellate Division in cases docketed in The Tax Court of the United States as well as in cases not so docketed.

The jurisdiction of both the Audit Division of the district directors' offices and of the Appellate Division extends to all internal revenue taxes except those involving alcohol, tobacco, firearms, narcotics, and wagering. It applies to disagreements involving overassessments as well as deficiencies.

*Organizational and procedural changes made during the year.*—As each of the district commissioners' offices was established under Reorganization Plan No. 1 of 1952, significant changes in organization and procedure relating to appeals were put into effect. The first of these offices was established late in fiscal year 1952 and the last was established December 1, 1952. Hence, the fiscal year 1953 was a year of transition and it was not until December 1, 1952, that the changes were effective on a nationwide basis. Accordingly, operating statistics for 1953 do not reflect a full year's results under the reorganization.

The principal changes in appellate organization and procedure were:

(a) The transfer of the 12-district, nationwide Appellate Staff force, including personnel of the Chief Counsel engaged in appellate work, into the Appellate Divisions of district commissioners' offices;

(b) The abolition of the 39 internal revenue agents' conference sections and the merger of their personnel and workload into the Appellate Divisions;

(c) The complete redelegation of final settlement authority to the associate head of each Appellate Division and the limited redelegation of final settlement authority to the assistant heads and special assistants to the head of each Appellate Division; and

(d) The establishment of the informal conference procedure to provide an appeal opportunity in each of the 64 district directors' offices prior to the preparation of the examiner's final report and with no requirement for a written protest by the taxpayer. (See p. 8).

*Summary of the new procedure.*—A taxpayer who does not agree with the findings of the examining officer or has been unable to reach a settlement by the informal conference procedure may file a written

protest with the district director and request consideration of his case by the Appellate Division; or may file a petition seeking a redetermination of any deficiency by The Tax Court of the United States. An alternative to these avenues of appeal is to pay the tax, file claim for refund, and bring suit in a United States district court or in the United States Court of Claims.

Any taxpayer who has petitioned the Tax Court also may request a conference in the Appellate Division for the purpose of arriving at a settlement without a trial. If such a settlement is reached, and is concurred in by Appellate Counsel, the court will enter a decision in accordance with the stipulation entered into by the parties and no hearing is necessary. If no agreement is reached at such a conference, or if no conference is desired by the petitioner, a hearing is conducted before the Tax Court.

If a hearing is held, the Tax Court may sustain the Commissioner's determination, may reverse the entire determination, or may call for recomputation of tax in accordance with the findings and opinion.

A taxpayer who does not agree with the decision of the Tax Court may file a motion for rehearing or for reconsideration by the division which heard the case; may file a motion for review by the full court; and may file a petition with the United States court of appeals for review of the decision.

If the taxpayer desires to appeal from the decision of the court of appeals or the Court of Claims, a petition for writ of certiorari must be filed with the Supreme Court of the United States. The granting of the petition is in the discretion of the Supreme Court. Such a review is granted only for special and important reasons.

In cases involving excise or employment taxes, the procedure differs primarily because the jurisdiction of the Tax Court does not extend to these levies. Judicial review is restricted to the United States district courts and the Court of Claims; with appeals as described above. Also, a taxpayer desiring Appellate Division consideration of such a case must first file claim for abatement or pay the tax and file claim for refund.

The Appellate Division has no jurisdiction in any case once suit is brought on a claim for refund and it may not act in any case in which criminal prosecution is under consideration. Neither does it have jurisdiction over any issue arising under section 722 of the Internal Revenue Code. In the latter cases, exclusive settlement authority within the Internal Revenue Service is vested in the Excess Profits Tax Council.

*Appellate Division consideration of cases not before the Tax Court.*—In cases not docketed in the Tax Court the Appellate Division acts on behalf of the Commissioner to review protested determinations of tax liability. Any settlement effected by the Appellate Division is final and will not be reopened unless it is shown that the disposition involved fraud, malfeasance, concealment or misrepresentation of material fact, or an important mistake in mathematical calculations. The Appellate Division will not eliminate the ad valorem fraud or negligence penalties except with concurrence of Appellate Counsel.

The Appellate Division's activities for 1953 in the disposition of protested income, profits, estate, and gift tax cases not before the

Tax Court are summarized below. (For additional information, see Table 25, Part I, page 148.)

Status	Number of cases <sup>1</sup>
Opening inventory.....	10,077
Received <sup>2</sup> .....	20,962
Dispositions, total.....	11,674
Closed.....	9,675
Petitioned.....	1,999
Closing inventory.....	19,365

<sup>1</sup> A case may include several tax years of one taxpayer.

<sup>2</sup> Receipts for fiscal year 1953 include 10,069 cases transferred from internal revenue agents' conference sections merged into Appellate Division during the year under Reorganization Plan No. 1 of 1952.

During 1953, in addition to the above dispositions, 262 subsidiary cases were closed in accordance with action taken in the respective principal case, as compared to 436 such cases closed in 1951 and 815 in 1952.

There were 19,365 nondocketed cases on hand June 30, 1953, of which 17,990 cases, involving \$703,060,590 additional taxes and penalties and \$123,467,774 proposed overassessments, were awaiting action by the Appellate Division, and 1,375 cases involving \$47,992,309 additional taxes and penalties and \$3,375,900 proposed overassessments were awaiting taxpayers' action on statutory notice.

The appellate procedures were extended to excise tax cases late in the fiscal year 1952. The following table shows results of the first full year's operation with respect to excise tax cases.

Status	Number of cases	
	Refund claims	Abatement claims
Opening inventory.....		
Received.....	69	136
Dispositions, total.....	24	33
Settled by agreement.....	5	13
Partial allowance—no agreement.....		3
Claims rejected—no agreement.....	17	13
Other.....	2	4
Closing inventory.....	45	102

*Cases petitioned to the Tax Court.*—A taxpayer who does not agree to a deficiency determined by the Internal Revenue Service in a case involving income, profits, estate, or gift taxes and desires a judicial opinion of his case may file a petition asking a redetermination of the tax by The Tax Court of the United States, an independent agency having no connection with the Internal Revenue Service.

After a petition is filed with the Tax Court, the Appellate Division, with the concurrence of the Chief Counsel, may arrange a settlement by stipulation of a case before it goes to trial. However, the Appel-

late Division may not modify any determination of an issue under section 722 except with concurrence of the Excess Profits Tax Council and may not act in any case in which criminal prosecution is under consideration.

The Chief Counsel's office has exclusive authority to represent the Commissioner in the defense of all cases pending before The Tax Court of the United States which represent appeals from determinations by the Commissioner with respect to income, excess profits, estate, and gift taxes. The defense of such cases includes the preparation of motions, answers, and other pleadings, the conduct of hearings thereon, the trial of the cases in the Tax Court, the preparation and submission of briefs and recomputations, and the conduct of hearings on recomputations, motions, etc.

The table which follows shows the disposition of petitioned income, profits, estate, and gift tax cases by the Appellate Division and by the Office of the Chief Counsel during 1953. (For additional information, see Table 25, Part II, p. 149.)

Status	Number of cases
Pending, June 30, 1952.....	9,006
Received during year.....	7,677
Total to be accounted for.....	16,683
Disposals:	
Settled by stipulation.....	4,229
Closed by dismissal or default.....	520
Tried before Tax Court on merits.....	1,014
Total disposals.....	5,763
Pending settlement or trial, June 30, 1953.....	10,920

The total number of cases decided on merits by the Tax Court during 1953 was 960, consisting of 379 cases in which the Commissioner's determination was wholly sustained, 413 cases in which the Commissioner's determination was partly sustained, and 168 cases in which the Commissioner's determination was reversed.

During 1953, there were published in the Internal Revenue Bulletin acquiescences of the Commissioner in 128 adverse decisions of the Tax Court and nonacquiescences in 50 adverse decisions.

*Federal courts.*—Tax issues ordinarily arise in the Federal and civil courts in one of the following ways: (1) through appeal by the taxpayer or the Commissioner from a decision of the Tax Court; (2) by institution of suit in a district court or the Court of Claims by a taxpayer for refund of taxes or for injunction; (3) by institution of suit by the United States to collect taxes or recover an erroneous refund; or (4) by the filing by the United States of a tax claim in an insolvency or other debtor proceeding.

The Chief Counsel's Office exercises general supervision over civil tax litigation and advises and participates with the Department of Justice in the handling of such litigation.



The progress of cases in appellate courts on appeals from decisions of the Tax Court for 1953 is indicated by the following table:

Status	Number of cases	
	In courts of appeal	In Supreme Court
Pending July 1, 1952.....	414	5
Appealed.....	334	4
Total to be accounted for.....	748	9
Closed:		
Favorable to Commissioner.....	178	6
Favorable to taxpayers.....	128	
Modified.....	22	
Appealed to Supreme Court.....	4	
Total.....	332	6
Pending, June 30, 1953.....	416	3

During the fiscal year 1953 there were 463 cases involving tax issues decided by the Federal civil courts (exclusive of bankruptcy, receivership, insolvency, compromise, and liquor cases) in addition to the appeals from Tax Court decisions noted above. The distribution of these cases, by court involved and according to the nature of the decision, is as follows:

Courts	For the Government	Against Government	Partly for and partly against Government	Total
District courts.....	149	178	5	332
Courts of appeal.....	65	39	1	105
Court of Claims.....	12	10		22
Supreme Court.....	1	3		4
Total.....	227	230	6	463

As of June 30, 1953, there were 2,899 civil cases involving tax questions pending in the district courts, 66 pending in courts of appeal, and 404 pending in the Court of Claims.

### CHANGES IN TAX LIABILITY

#### ADDITIONAL TAXES

Understatements of tax were found on slightly more than half of the 3 million tax returns examined during the year. These understatements of tax were due to errors in reporting income, in claiming ex-

emptions or deductions, or in computing the tax. The amounts of the deficiencies adjusted to reflect any change resulting from the foregoing appellate procedures, were assessed against the taxpayers.

The total amount of additional taxes, including interest and penalties, found to be due from taxpayers during 1953 was \$1,555,961,612. This amount is comprised of increases in tax resulting from mathematical verifications; assessments of tax, interest, and penalty as a result of delinquent returns secured; and additional tax, interest, and penalty assessed as a direct result of audit or investigative activity. Included in the latter category are duplicate assessments against transferees and jeopardy assessments. (Jeopardy assessments permit immediate collection of tax deficiencies and are imposed to protect the interests of the Government in those instances in which there is reason to believe that the taxpayer may seek to avoid payment by disposing of or secreting his assets.)

Occasionally it becomes necessary to enforce collection of additional taxes through distraint procedures, but, generally speaking, the amounts represented by additional taxes are not duplicated in distraint warrant collections shown on page 21.

The following table shows a comparison of additional taxes for the fiscal years 1952 and 1953, by general classes of tax.

Item	Additional taxes	
	1952	1953
Increase in tax as a result of mathematical verifications: <sup>1</sup>		
Individual and fiduciary income taxes.....		\$97,682,956
Corporation income taxes.....		3,174,616
Total.....		100,857,572
Assessments of tax, interest, and penalty on delinquent returns:		
Income taxes.....	\$28,837,343	25,264,048
Employment taxes (including withheld income tax).....	106,331,943	98,765,978
Excise taxes.....	27,993,892	23,560,046
Total.....	163,163,178	147,590,072
Additional tax, interest, and penalty assessed as a direct result of audit:		
Individual income tax.....	803,867,838	601,067,541
Corporation income and profits taxes.....	500,740,752	386,229,792
Excess profits taxes (Act of 1940).....	201,972,933	156,729,166
Employment taxes (including withheld income taxes).....	26,743,442	27,399,524
Estate and gift taxes.....	121,420,925	118,382,195
Excise taxes.....	18,702,133	13,745,150
Alcohol and tobacco taxes.....	3,651,251	3,960,600
Total.....	1,676,999,274	1,307,513,968
Grand total.....	1,840,162,462	1,555,961,612

<sup>1</sup> For the fiscal year 1952, increases in tax as a result of mathematical verifications are included in the additional tax assessed as a direct result of audit.

The decrease in additional assessments was due, first, to the decrease in number of returns examined and, secondly, to the diminishing effect of the World War II excess profits tax during 1953 as compared with earlier years. The additional assessments of excess profits tax decreased by \$45 million as compared with 1952, which accounted for close to 16 percent of the total decline in additional assessments.

## OVERASSESSMENTS AND OVERPAYMENTS

The examination of returns and the consideration of taxpayers' claims often disclose that more tax has been assessed than is properly due the Government under the internal revenue laws. The determination of these overassessments often involves the settlement of taxpayers' claims filed under various provisions of the Internal Revenue Code, and requires the time and effort of many of the technical personnel of the Internal Revenue Service.

An overassessment of tax as finally determined may be applied as an abatement of a previous assessment providing the tax has not been paid; as a credit of amounts overpaid against other taxes due; as a refund of amounts overpaid if all other taxes have been satisfied; or a combination of these methods of settlement, as circumstances may require. Interest at the rate of 6 percent is allowed on all overpayments, except in cases on which interest is restricted or prohibited by law.

*Refunds and repayments.*—The refunds and repayments made to taxpayers (including drawbacks and stamp redemptions), together with interest, totaled \$3,204,663,235 for the fiscal year 1953 and were made from the appropriation "Refunding internal revenue collections, 1953 and prior years."

Following is a summary of the refunds paid, showing the number and amounts of refunds and repayments allowed and the amounts of interest paid thereon, with respect to each general class of tax during the fiscal years 1952 and 1953.

Number and amount of internal revenue refunds, including interest during fiscal years 1952 and 1953

Class of tax	Number		Amount refunded or paid		Interest allowed (included in amount refunded)	
	1952	1953	1952	1953	1952	1953
Corporation income and profits taxes.....	43, 117	44, 081	\$295, 416, 672	\$410, 473, 513	\$54, 875, 116	\$54, 045, 874
Individual income and employment taxes:						
Excessive prepayment income tax.....	28, 403, 138	32, 238, 965	1, 867, 782, 468	2, 583, 079, 345	3, 232, 809	3, 329, 461
Other income tax, and old-age insurance.....	1, 009, 150	1, 115, 672	110, 420, 928	126, 189, 477	15, 514, 236	13, 293, 574
Railroad retirement.....	38	50	180, 997	242, 310	27, 261	139, 615
Unemployment insurance.....	10, 616	16, 235	1, 875, 043	2, 131, 937	59, 374	62, 005
Total individual income and employment taxes.....	29, 422, 942	33, 368, 822	1, 980, 268, 436	2, 715, 243, 069	18, 833, 680	17, 324, 555
Miscellaneous internal revenue:						
Capital stock tax.....	6	139	213, 055	3, 435, 344	41, 697	692, 299
Estate tax.....	2, 690	2, 859	15, 949, 634	10, 597, 854	1, 205, 501	1, 005, 592
Gift tax.....	402	409	542, 870	454, 345	55, 581	47, 355
Alcohol taxes <sup>1</sup> .....	13, 810	19, 085	34, 267, 351	56, 748, 172	17, 261	23, 519
Tobacco taxes <sup>1</sup> .....	85	239	1, 128, 841	24, 248	2	792
Manufacturers' and retailers' excise taxes.....	1, 099	1, 328	672, 709	557, 486	76, 670	52, 266
Wagering tax (excise).....	129	140	2, 791	7, 555	6	198
Redemption of stamps:						
Alcohol.....	1, 698	1, 540	185, 392	713, 883	471	26
Wagering.....	89	84	2, 065	2, 096	5	44
Narcotics.....	63	97	1, 465	3, 476	6	38
Silver.....	1	1	10	2, 524		624
Tobacco.....	1, 541	1, 456	2, 529, 951	2, 465, 601	12, 361	9, 136
Other.....	2, 738	2, 221	234, 065	245, 534		
Total stamp redemptions.....	6, 090	5, 408	2, 953, 949	3, 433, 474	12, 843	9, 868
Other.....	4, 140	5, 409	2, 126, 098	3, 687, 445	141, 566	1, 160, 798
Total miscellaneous internal revenue.....	28, 351	35, 014	57, 859, 298	78, 946, 683	1, 642, 127	2, 992, 657
Total refunds of internal revenue.....	29, 494, 420	33, 447, 917	2, 333, 544, 315	3, 204, 063, 235	75, 350, 923	74, 363, 186

NOTE.—There was also refunded during the fiscal year 1953 the amount of \$211,623, with no interest, from the Puerto Rico trust fund collections.  
<sup>1</sup> Includes drawbacks.

**Excessive prepayments of individual income tax.**—During the last half of the fiscal year 1953 there were 30,967,962 individual income tax returns received by district offices of the Internal Revenue Service showing prepayments of 1952 income tax by the taxpayers in excess of their 1952 tax liabilities. By the close of the fiscal year the processing of these returns was virtually completed, with 30,032,889 overpayments totaling \$2,358,132,846 scheduled for refund to the taxpayers and 741,171 amounting to \$278,246,218 scheduled for credit against the succeeding year's tax or against other taxes owed. The following table shows for the tax years 1949–1952 the number and amount of prepayment refunds and credits.

Taxable year	Refunds			Credits	
	Number	Principal	Interest	Number	Amount
1949.....	23,255,094	\$1,475,432,894	\$721,951	885,831	\$237,105,584
1950.....	29,835,574	1,606,590,988	1,752,834	661,780	151,566,247
1951.....	29,043,194	1,903,826,861	3,522,892	590,286	179,999,253
1952.....	30,032,889	2,358,132,846	1,236,515	741,171	278,246,218

**Claims for relief from excess profits tax.**—Section 722 of the Internal Revenue Code provides that a corporation, under certain circumstances, may file an application for general relief in any case in which it establishes that the excess profits tax (Second Revenue Act of 1940 and amendments) otherwise computed is excessive and discriminatory. In its application the corporation also must establish the fair and just amount representing normal earnings as a basis for computing its excess profits credit for purposes of section 722.

Jurisdiction of issues arising under section 722 is vested in the Excess Profits Tax Council which issues interpretative rulings, reviews recommendations of examining officers, and holds hearings on nondocketed and docketed unagreed cases. It also furnishes technical assistance to the Office of the Chief Counsel with respect to cases set for trial before the Tax Court.

The investigative and conference work of the Internal Revenue Service in connection with nondocketed section 722 claims is nearing completion. However, the remaining nondocketed case load consists of larger and more complicated claims which require extensive research in the field of economics, statistics, and related subjects. As the nondocketed case load has decreased, the Council's activities have emphasized the processing and disposition of docketed claims. The following summary shows additional information with respect to claims received and acted upon during the period July 1, 1941, to June 30, 1953, and also shows the status of claims pending June 30, 1953.

Item	Number	Excess profits tax reduction		Increase in income tax
		Claimed <sup>1</sup>	Allowed	
Net receipts (excluding transfers and reopened cases).....	54,665	\$6,530,254,834		
Disposals:				
Allowed in whole or in part.....	16,899	1,583,325,381	\$445,704,916	\$184,320,579
Disallowed.....	19,793	1,769,828,621		
Withdrawn.....	10,868	902,553,559		
Eliminated <sup>2</sup> .....	3,600	29,915,018		
Total disposals.....	51,150	4,285,622,579	445,704,916	184,320,579
On hand June 30, 1953:				
In district directors' offices:				
Awaiting investigation.....	11	16,909,417		
Under investigation.....	90	83,363,805		
Investigated, awaiting field conferences, etc.....				
In Excess Profits Tax Council: <sup>3</sup>				
Awaiting decision.....	140	261,406,172		
Awaiting review.....	72	146,658,936		
Unagreed, statutory notice outstanding or to be issued.....	1,247	1,082,045,330		
Before the Tax Court.....	1,795	506,707,235		
In process of closing.....	160	147,551,360		
Total pending.....	3,515	2,244,632,255		

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

<sup>2</sup> Consists of applications eliminated from further consideration upon agents' finding that no tax liability existed.

<sup>3</sup> Based on regional office reports. Includes cases in transit.

**Tentative adjustments.**—Section 3780 of the Internal Revenue Code provides that a taxpayer may file an application for a tentative carryback adjustment of the income and profits taxes for preceding taxable years affected by a net operating loss carryback or an unused excess profits credit carryback from any taxable year ending on or after September 30, 1945. Within a period of 90 days from the date on which a tentative carryback application is filed, the Internal Revenue Service is required to make a limited examination of the application (subject to complete audit at a later date) and, if it is found acceptable, to determine the amount of increase or decrease in tax attributable to the carryback, assess any resulting deficiencies, and schedule for abatement, credit, or refund any resulting overassessment.

A comparison of work done on applications for tentative carryback adjustments for fiscal years 1952 and 1953 is shown in the following table:

Status	Number	Amount claimed	Amount allowed
<b>FISCAL YEAR 1952<sup>1</sup></b>			
Pending at beginning.....	1,339	\$5,221,543	
Applications received.....	23,692	128,539,959	
Applications adjusted, total.....	20,359	95,107,405	\$89,922,511
Allowed in whole.....	18,158	85,444,771	85,545,222
Allowed in part.....	662	5,534,640	4,377,289
Rejected.....	1,539	4,127,964	
Pending at end.....	4,572	38,654,097	
<b>FISCAL YEAR 1953</b>			
Pending at beginning.....	4,672	38,654,097	
Applications received.....	37,483	383,215,126	
Applications adjusted, total.....	35,627	354,802,705	343,968,116
Allowed in whole.....	31,753	337,087,705	337,623,364
Allowed in part.....	1,394	7,961,494	6,344,753
Rejected.....	2,480	9,753,516	
Pending at end.....	6,528	67,066,518	

<sup>1</sup> Revised.



Section 22(d)(6) of the Internal Revenue Code affords taxpayers using the elective inventory method, commonly referred to as the last-in-first-out or LIFO inventory method, a measure of relief from the consequences of the involuntary liquidation of goods inventoried by the LIFO method attributable wholly to war conditions beyond the control of the taxpayer.

Applications for tentative LIFO adjustments received during the fiscal year 1953 numbered 15, with net tax reduction sought in the amount of \$34,311,918. Action was not completed on any of these cases by June 30, 1953, since the applications were not received until the latter part of the fiscal year.

*Other claims.*—In addition to the two types of claims described in the foregoing paragraphs, all other claims, involving all classes of tax which were processed by the Internal Revenue Service in fiscal year 1953, numbered 452,934.

Included in this total were taxpayers' claims Form 843 for adjustment of tax (including amended returns showing a reduction in tax which are treated as Form 843 claims); claims for special refund under section 1401(a) of the Federal Insurance Contributions Act; claims for redemption of tobacco and liquor stamps; and claims for drawback of tax on distilled spirits used in nonbeverage products.

Disposition of these claims by class of tax for fiscal years 1952 and 1953 is shown in the table which follows:

Class of tax	Number of claims disposed of	
	Fiscal year 1952	Fiscal year 1953
Corporation income and profits taxes.....	32,451	25,853
Individual income taxes.....	266,350	324,466
Income tax withheld and old-age insurance.....	163,533	51,174
Unemployment insurance.....	15,818	15,108
Railroad retirement taxes.....	73	118
Estate and gift taxes.....	1,049	1,189
Tobacco taxes.....	1,742	1,852
Alcohol taxes.....	16,917	21,753
Other taxes.....	10,107	11,421
Total.....	508,040	452,934

*Review of overassessments exceeding \$200,000.*—In cases where the net amount of the tax reduction exceeds \$200,000, the allowance is reviewed by the Chief Counsel's office. These cases include overassessments of income, excess profits, estate, gift, and miscellaneous taxes proposed for allowance; allowances already made of tentative amortization and carryback 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. Any deficiencies coupled with such tax reductions under review are likewise subject to review.

A report is prepared for the Joint Committee on Internal Revenue Taxation as required by section 3777 of the Internal Revenue Code in every case where the net overpayments of income, excess profits, estate, or gift taxes exceed \$200,000. During 1953, there were reported to the Joint Committee on Internal Revenue Taxation 179 cases involving total overassessments in the amount of \$352,376,673.

## OFFERS IN COMPROMISE

The authority for compromising civil and criminal liabilities is found in section 3761 of the Internal Revenue Code. Under the provisions of this section the Commissioner, with the approval of the Secretary of the Treasury or of the Under Secretary of the Treasury, or of an Assistant Secretary of the Treasury, may compromise for a lesser amount liabilities in any civil or criminal case arising under the internal revenue laws, before it is referred to the Department of Justice for prosecution or defense. On June 1, 1953, the Secretary of the Treasury delegated to the Commissioner the authority to approve all compromise cases and also delegated the functions of the General Counsel under section 3761(b) of the Internal Revenue Code in cases involving liabilities under \$500. On June 10, 1953, new jurisdictional lines and revised procedures were prescribed for the processing, investigation, and disposition of offers in compromise except cases coming within the jurisdiction of the Chief Counsel and those relating to alcohol, tobacco, firearms, narcotics, smoking opium, and marihuana taxes. Effective July 1, 1953, the authority was delegated to district directors to reject any offer in compromise coming under their processing jurisdiction, irrespective of the amount of the liability, including cases invoking specific penalties, and to accept finally certain offers in compromise involving liabilities less than \$500. Also transferred to the district directors were substantially all of the compromise functions of the Assistant Regional Commissioners, Appellate, plus a substantial portion of the functions previously performed in the Collection and Audit Divisions of the National Office and the Office of the Chief Counsel. Offers in compromise involving tax, ad valorem penalties, and interest of \$500 or more, as well as specific penalties recommended for acceptance by the district director, must be forwarded to the national office for review and for approval by the Commissioner. A study is in progress looking towards the improvement of procedures for handling alcohol, tobacco, firearms, narcotics, smoking opium, and marihuana taxes.

An offer in compromise of taxes, interest, ad valorem and specific penalties may be based on either inability to pay or doubt as to liability. Offers in compromise arise, usually, when payments of assessed liabilities are demanded, ad valorem penalties for delinquency in filing returns are asserted, or specific civil or criminal penalties are incurred by taxpayers. An offer in compromise of criminal liability will not be considered, unless it involves only the regulatory provisions of the Internal Revenue Code and related statutes. However, if the violations involving the regulatory provisions are deliberate and with intent to defraud, the criminal liabilities will not be compromised.

In compromising a civil liability, mutual concessions are essential to a valid compromise agreement. Where the liability is undisputed, or has been established by a valid judgment and there is no doubt as to the ability of the Government to collect, there is no room for mutual concessions, and therefore no basis for a compromise. In cases where there is a *bona fide* dispute as to either a question of fact or of law with respect to liability for or collection of taxes, interest and/or penalty, there is room for mutual concession. The adequacy

of the concession or consideration sufficient to justify the acceptance of an offer in compromise is determined by the exercise of sound discretion, following a thorough analysis and evaluation of all facts and circumstances applicable to each case. Liabilities may not be adjusted or settled by compromise solely because a hardship case is presented which arouses sympathy or is merely appealing from the standpoint of equity.

All offers in compromise are filed with or forwarded to the offices of the district directors of internal revenue. The offers based on inability to pay or the merits of the tax liability are investigated by internal revenue agents attached to the offices of the district directors. The reports of the investigations are forwarded to the offices having jurisdiction over the processing of the offers which, under the new procedure, effective July 1, 1953, will be the audit division of the offices of the district directors for substantially all of the offers filed on and after July 1, 1953. Under the procedure effective prior to July 1, 1953, offers were processed by the offices of the district director, the Assistant Regional Commissioner, Appellate, the Chief Counsel, the Alcohol and Tobacco Tax Division of the National Office and the Audit Division of the National Office. All offers recommended for acceptance were forwarded to the Appellate Division of the National Office for review prior to forwarding the cases to the office of the Chief Counsel for further review and the issuance of the legal opinion required under section 3761(b) of the Internal Revenue Code. After the legal opinion was issued, the case was forwarded to the Commissioner and to the Secretary of the Treasury for approval. Offers filed prior to July 1, 1953, will continue to be disposed of under the procedure in effect prior to such date.

Under the new procedure effective July 1, 1953, substantially all offers will be processed by the district directors. As previously explained, offers involving liabilities of \$500 or more, and specific penalties which are recommended for acceptance will be forwarded to a Compromise Branch to be established in the Audit Division of the National Office for review, prior to forwarding to the Office of the Chief Counsel for the legal opinion, and then to the Commissioner for approval.

Offers relating to violations of regulatory provisions of the Internal Revenue Code with respect to narcotics, smoking opium, and marijuana laws (except as relates to delinquency in registration and delinquency in payment of tax) are transmitted to the Commissioner of Narcotics for acceptance or rejection. After the case is closed by the Bureau of Narcotics, copies of the letters of acceptance or rejection are forwarded to the Internal Revenue Service and appropriate schedules are prepared and forwarded to the district directors of internal revenue for adjustment and final processing. Dual liability cases, involving both civil and criminal features of the narcotics, smoking opium, and marijuana laws, are closed by joint action of the Commissioner of Narcotics and the Commissioner of Internal Revenue.

The Chief Counsel's office considers all cases involving the interpretation of a legal question and all cases in which suit has been recommended or criminal prosecution is pending.

In addition to the approval of new jurisdictional lines and revised procedures for offers in compromise filed on and after July 1, 1953, the plan for consolidating all compromise review and coordinating functions was practically completed during the fiscal year 1953. The plan was approved shortly after the end of the fiscal year and provided for the consolidation of such activities in the Compromise Branch in the Audit Division of the National Office.

The following table shows offers in compromise processed during the fiscal year ended June 30, 1953.

Type of tax or penalty	Number received	Accepted	Rejected and withdrawn	Total closed
Income, profits, estate and gift taxes.....	4, 276	1, 699	3, 028	4, 727
Excise taxes.....	652	160	185	346
Employment and withholding taxes.....	2, 252	1, 031	782	1, 813
Alcohol taxes.....	285	159	108	262
Specific and delinquency penalties on all taxes.....	27, 997	26, 496	1, 230	27, 716
Totals.....	35, 462	29, 535	5, 328	34, 863

#### RULINGS, LEGISLATIVE, AND OTHER TECHNICAL FUNCTIONS

The work of the national office in the technical tax area was re-organized during the fiscal year 1953 by placing under the Assistant Commissioner (Technical) direct responsibility for, and supervision of, the technical program of the national office. This provided for the first time the centering of responsibility in one office of all functions of the national office concerned with rulings, regulations, and other technical service, regardless of the type of tax involved (except in the alcohol and tobacco tax areas).

The national office furnishes technical assistance to the Treasury Department in the development of the Treasury program with respect to internal revenue laws. Skilled technicians are furnished to analyze the effect and administration of existing tax laws, and the administrative and technical problems involved in any proposed legislation under consideration by the Department for recommendation to the Congress. These technicians also direct attention to other procedures and related provisions of the Internal Revenue Code which would be affected by the proposed legislation.

Another aspect of the services rendered by the national office in connection with legislation includes the preparation of reports setting forth the views of the Internal Revenue Service with respect to bills, both public and private, concerning internal revenue matters. When a committee of Congress requests views of the Treasury Department on a bill which has been introduced, the Department frequently refers the request to the Internal Revenue Service for its views and comments. In the case of a public bill, the technical organization studies the bill with a view to determining the technical and administrative problems which may be involved and prepares a report to the Under Secretary of the Treasury setting forth the views and comments of the Service with respect to the bill. The comments include a discussion of the problems involved. Occasionally, where a public bill does not deal with policy matters but affects only the administration of the internal revenue laws, the Service prepares the formal

report of the Department for the use of the Secretary of the Treasury. In the case of private bills, the report to the Under Secretary is primarily a statement of the relevant facts of the particular case for which such bill would grant relief. After a bill has passed both Houses of Congress and is forwarded for the signature of the President, the Bureau of the Budget may request the Department for its views on the bill and, if the matter is referred to the Internal Revenue Service, the technical organization studies the bill and prepares an appropriate report for the use of the Secretary or an appropriate report to the Under Secretary. During this fiscal year, over 125 reports were prepared on bills under consideration by committees of Congress.

After the enactment of an internal revenue law the national office interprets its provisions. This interpretation consists primarily of the preparation of regulations and the issuance of rulings based upon specific fact situations.

The regulations prepared are submitted for approval and for publication in tentative form, in accordance with the Administrative Procedure Act (Public Law 404, 79th Cong. (1946), approved June 11, 1946). Following publication in tentative form all data, views, and arguments with respect to the proposed regulations, which are timely submitted by interested persons, are carefully considered prior to the preparation of such regulations in final form. Regulations work affecting all taxes (other than alcohol and tobacco) was brought under centralized control and the backlog of unissued regulations to conform to recent tax laws has been greatly reduced. The regulations have been brought to a practically current state by issuance during the fiscal year of 98 Treasury Decisions. In connection with the issuance of notices of rule making (proposed regulations) 68 public hearings were held with taxpayers and interested persons to obtain their views and comments.

During the fiscal year, arrangements were completed with the Division of the Federal Register for the inclusion in new editions of the Code of Federal Regulations of the statutory provisions which are included in the Department's regulations, and for the use of the services and facilities of the Federal Register in the publication of new editions of internal revenue regulations. Under these arrangements, the issuance of new regulations and revisions thereof will be accomplished with considerable saving of time and expense in obtaining copies for general use. As a further aid in the use of regulations it was decided to have the regulations prepared in accordance with the style prescribed for the Code of Federal Regulations.

After the regulations are prepared, adopted, and promulgated in final form, the national office continues its interpretative functions by issuing, upon request, rulings under the law and regulations as applied to specific fact situations. In administering the law and the regulations, a considerable volume of such rulings normally result. It is impractical in this report to furnish any realistic concept of the nature and variety of the subject matter of the rulings issued by the Internal Revenue Service, although some idea of their volume can be given. Rulings work affecting all taxes (other than alcohol and tobacco) was brought under centralized control and during the fiscal year 1953 there were 60,138 rulings and advisory opinions issued to

taxpayers and to district directors' offices of the Internal Revenue Service. This total does not include rulings issued with respect to alcohol tax, tobacco tax and the opinions issued by the Chief Counsel of the Internal Revenue Service. The number of rulings referred to above represent generally the more complex rulings. In many cases, additional correspondence is necessary to develop the factual situations involved, to clarify doubtful issues, and to resolve differences of opinion and interpretation. In many cases, too, for the same purposes, conferences are held with taxpayers or their counsel prior to issuance of the ruling. There were 10,518 such conferences during the fiscal year.

A survey during the fiscal year disclosed that the period of time required to process requests for rulings in the several branches varied from 18 to 71 days. To speed up service on rulings requests, authority was delegated to branch chiefs and division directors to take final action on matters within their jurisdiction. In addition, overtime work was authorized for the month of June 1953 to reduce the backlog of pending requests for rulings and to increase the rate of processing these requests. In contrast with the average of approximately 4,700 ruling requests which were processed during the preceding 5 months, there were over 5,800 requests processed during June 1953.

The technical phases of tax forms work affecting all taxes (other than alcohol and tobacco) were brought under the control of one division and during the fiscal year more than 115 tax forms were reviewed or revised. Among these was a new quarterly excise tax return (Form 720) which was issued to replace 8 former monthly excise tax returns.

The foreign tax treaty program, formerly under a Special Deputy Commissioner, was incorporated into the technical program as the International Tax Relations Division, under the Assistant Commissioner (Technical) during the fiscal year. An account of the major developments in that area, appears on page 48.

The technical program also includes the preparation and publication of the Internal Revenue Bulletin in which is published, among other things, precedent rulings of the Internal Revenue Service and Treasury Decisions. A program of increased publication of rulings in the Internal Revenue Bulletin was instituted effective with Bulletin No. 1 for 1953. The first phase of this program, as announced in Revenue Ruling 2 (C. B. 1953-1, 484), related to increased publication of rulings to the district offices on matters involving substantive tax law and procedures affecting taxpayers' rights. Other important aspects of this program are the issuance to regional and district offices of index-digest cards on all published rulings and the use of the single designation Revenue Ruling for the former titles of I. T., E. T., S. T., G. C. M., etc., for published rulings. Since the institution of this program (January-June 1953) 128 revenue rulings were published, which is one and one-half times the average number published annually in recent years. This program is now being further expanded.

Major developments during the fiscal year 1953 with respect to procedures involving rulings, legislative, and other technical functions are discussed on page 56. Important rulings or regulations issued during the year include the following:

New instructions were issued permitting persons enrolled to practice before the Treasury Department to request extensions of time

for filing income tax returns of corporations represented by them, without the necessity of obtaining and filing formal powers of attorney. A new form, Form 7004, was also provided as a simplified form to be filed, in lieu of a tentative corporation return, on or before the due date where an extension of time was granted for filing the corporation return at a later date. This announcement was published as Revenue Ruling 22 (C. B. 1953-1, 84).

A compilation of rules for qualification of stock bonus, pension, profit-sharing, and annuity plans under section 165 of the Code was issued as Revenue Ruling 33 (C. B. 1953-1, 267). This clarified the rules which have been developed and incorporated various individual releases.

A new statement of policy with respect to adjusting depreciation deductions was issued May 12, 1953. It shall be the policy of the Service generally not to disturb depreciation deductions, unless there is a clear and convincing basis for a change. Since the determination of the amount of the deduction for depreciation is largely a matter about which there may be reasonable differences of informed judgment, and inasmuch as the impact on the revenue resulting from these differences may be negligible over the years involved, this new policy is to be applied for the principal purpose of reducing controversies with respect to depreciation. This announcement was published as Revenue Ruling 90 (C. B. 1953-1, 43).

In response to numerous requests by livestock raisers that they be permitted to change their method of accounting from the accrual method to the cash receipts and disbursements method, for income tax purposes, the Internal Revenue Service is now processing such requests. This revision in prior practice was announced in a release dated May 12, 1953, and livestock raisers, following the rules generally applicable to requests to change an accounting method, may now change over to a cash receipts and disbursements method in order to obtain full advantage of the provisions of section 117(j) of the Code. Permission to change will not be granted unless the Revenue Service and the taxpayer have complete agreement as to the terms and conditions under which the change will be effected.

Regulations implementing the provisions for the nonrecognition of gain, in the case of the sale of a personal residence by a taxpayer where he reinvests the proceeds in a new residence, were issued as T. D. 5991 (C. B. 1953-1, 146).

Among other new and important regulations issued was T. D. 5928 providing rules for taxation of the unrelated business income of otherwise exempt organizations (T. D. 5928 C. B. 1952-2, 181). This amended Regulations 111 to conform to pertinent portions of the Revenue Act of 1950, the Excess Profits Tax Act of 1950, and the Revenue Act of 1951, which introduced new statutory provisions for taxing business income of certain tax-exempt organizations for taxable years beginning after December 31, 1950.

Regulations were issued implementing the statute which for the first time imposed tax on previously exempt cooperatives for taxable years beginning after December 31, 1951 (T. D. 6014, C. B. 1953-1, 110). Definitions are given as to what constitutes patronage dividends, rebates, refund, and other terms not included in the law (sec. 314, Revenue Act of 1951).

## INSPECTION ACTIVITIES

The functions of the Office of Inspection are the independent review and appraisal of the policies, practices and procedures of the Internal Revenue Service by means of frequent internal audits, and the maintenance of high standards of conduct by all personnel through character and misconduct investigations, with the objective of creating a more effective Internal Revenue Service. Inspection functions were taken over in the early part of 1952 and by June 30, 1952, there were 264 employees assigned to inspection activities. By June 30, 1953, this number had been increased to 566 employees. Organization of the Office of Inspection was adjusted to conform to Reorganization Plan No. 1 of 1952 with the establishment of district chief inspectors' offices operating under the immediate direction of the Assistant Commissioner (Inspection). The fiscal year 1953 was the first full year of operation of the Office of Inspection and has been characterized largely by organizational development.

*Internal audit activities.*—One of the principal inspection functions is the independent review and appraisal of the operations of all offices—national, regional, and district—of the Internal Revenue Service. This is accomplished through internal audits of the offices for the purpose of ascertaining the effectiveness of their organizational structure; the efficiency of their operating procedures, methods and systems; the conduct of all fiscal and tax accounting aspects of the offices with particular reference to the examination of all tax revenue accounts maintained; and to the conduct of all other matters concerned with the administrative and operational management of the offices. There were 597 examinations completed during the fiscal year 1953 and 60 in process as of June 30, 1953. The above total includes (1) "regular" examinations which are complete investigations of headquarters offices together with their branch offices, (2) "interim," or partial examinations of branch offices, and (3) "transfers," examinations when a new official is designated to take charge of an internal revenue office. Personnel of the chief inspectors' offices spent 31,994 man-days making these examinations and preparing their reports.

*Investigative activities.*—Investigation of applicants for positions with the Internal Revenue Service is a responsibility of inspection. During the fiscal year, 1,116 applicant character investigations were closed. Of this number, 942 reports were favorable, 64 were unfavorable, 88 were discontinued and 22 were preliminary investigations made for the Treasury Department and the Internal Revenue Service. There were 518 character investigations pending as of June 30, 1953. Personnel of the chief inspectors' offices spent 8,139 man-days on applicant character investigations.

Reports of alleged misconduct or irregularities on the part of internal revenue employees are thoroughly and impartially investigated. Among the more serious charges against employees are embezzlement, improper relations with taxpayers, or matters of personal conduct not involving tax matters or dishonesty. During the fiscal year 1953 there were 1,089 charges of misconduct or irregularities disposed of after investigation. Of this number, 728 cases were closed without disciplinary action being recommended. In the remaining 361 cases, separation from the Internal Revenue Service was effected in 152



cases. A more detailed summary of disciplinary actions taken against employees is presented in the "Personnel Summary" section of this report, pages 44-45. Personnel of the chief inspectors' offices spent 15,353 man-days in the investigation of alleged misconduct or irregularities on the part of internal revenue employees.

*Other activities.*—During 1953 inspection personnel cooperated with district directors in increasing and improving the facilities for assisting taxpayers. Inspection personnel also assisted in keeping the National Office informed on the working details of reorganization of district offices, including unusual changes in operating procedures and instances where offices failed to follow prescribed reorganization procedure.

As of July 1, 1953, the requirement that directors' claims for abatement of uncollectible taxes be reviewed by inspection prior to approval was revoked and the directors were given authority to make such abatements. Inspection will continue to review these abatement claims as well as the procedures and the controls established for processing them on a post-audit basis.

The Office of Inspection Procedural Manual is being revised to improve audit procedures and to bring them into conformity with changes in the organizational structure of the Internal Revenue Service. Every effort is being made to improve the contents and quality of examination reports and to insure uniformity in the examinations, with the manual being used as one means of reaching this goal.

A comprehensive training program for inspectors has been established which includes (1) attendance at schools of instruction in Washington and (2) a rotation program whereby inspectors are detailed to the national office to participate in its activity. In addition to the above, inspection personnel are assigned to make examinations of offices other than in their own district or region in order to broaden their knowledge and experience. Several schools of instruction were conducted in the fiscal year 1953 with a total attendance of 240 inspectors.

#### ENROLLMENT OF PRACTITIONERS

The Office of the Director of Practice was established in the Internal Revenue Service, on January 9, 1953, by order of the Secretary of the Treasury to take over the functions relating to the enrollment and disbarment of practitioners before the Treasury Department (except customhouse brokers) formerly performed by the Treasury Department's Committee on Practice and the Attorney for the Government.

The work of the director of practice is under the supervision of the Commissioner of Internal Revenue. However, decisions of the director in individual cases relating to enrollment, disbarment, or disciplinary measures will not be subject to change by the Commissioner, but may be appealed to the Secretary of the Treasury.

During the year the enrollment and disbarment procedures were substantially revised and strengthened. New instructions were issued for the investigation of applicants for enrollment and of charges against enrollees, and a procedure was developed for the accumulation and evaluation of information concerning applicants and prospective applicants which is expected to prevent the enrollment of unworthy persons.

The results of the work of the office during 1953 as regards enrollment applications and cases involving charges against enrollees is set forth below:

<i>Report for 1953</i>	
	<i>Number</i>
General enrollment—attorneys and agents:	
Applications for enrollment approved.....	6,817
Applications for enrollment disapproved.....	44
Applications withdrawn on advice of the director.....	202
Applications withdrawn with prejudice.....	3
Applications abandoned.....	10
Special enrollment to practice before the Internal Revenue Service:	
Applications approved by reason of examination.....	7
Applications approved pursuant to standards and procedures based upon former service with the Treasury Department. (Section 12, Department Circular No. 230, Revised.).....	125
Applications of former employees denied.....	15
Applications withdrawn.....	48
Applications abandoned.....	60
Disbarment cases:	
Formal complaints pending against enrolled persons.....	29
Resignations accepted.....	6
Resignation accepted with prejudice.....	1
Reprimands issued.....	10
Renewal of enrollment cases:	
Applications for renewal approved.....	1,976
Applications for renewal disapproved.....	13
Applications for renewal withdrawn.....	8

#### ADMINISTRATION

*Reorganization of headquarters offices.*—Various management improvement studies and surveys during the last several years made it increasingly apparent that the Revenue Service organization at all levels had to be strengthened and modernized if the many steps taken and proposed to improve management were to be successful.

When the national office<sup>1</sup> was reorganized on August 11, 1952, it was recognized that the responsibility for administrative management is basically in the Office of the Commissioner. Therefore, a position of Administrative Assistant to the Commissioner was established reporting directly to the Commissioner. This officer was given responsibility at the national office level for all policy, programming, direction, management, and coordination for the Commissioner of the vitally important programs relating to personnel, budget and fiscal, training, statistical services, and administrative services such as space, supplies, equipment, printing and binding, etc.

Positions of Assistant District Commissioner (Administration)<sup>2</sup> with like responsibilities were established in each district office.<sup>3</sup> Strong Administrative Divisions were also established in each of the 64 district directors' offices, and staffed by specialists in the field of administration. Thus, the foundation was laid for an improved administrative organization and program which formerly had been largely a dispersed responsibility among operating program managers.

<sup>1</sup> Formerly known as "Bureau Headquarters," redesignated National Office by Commissioner's Reorganization Order No. 17, dated July 7, 1953.

<sup>2</sup> Redesignated Assistant Regional Commissioner (Administration) by Commissioner's Reorganization Order No. 15, dated July 1, 1953.

<sup>3</sup> Redesignated Regional office by Commissioner's Reorganization Order No. 17, dated July 17, 1953.

On April 10, 1953, executive direction and administrative management were further strengthened by establishing in the Office of the Commissioner a Deputy Commissioner and a Staff, comprised of an Assistant Commissioner (Administration) and an Assistant Commissioner (Planning) in addition to the Assistant Commissioners for Operations, Technical, and Inspection. The positions of Administrative Assistant to the Commissioner and Assistant to the Commissioner were abolished. Functional alignments and distribution of responsibility were improved by transferring to the Assistant Commissioner (Administration) responsibility and authority for (1) the servicewide management improvement program, (2) certain operational aspects of budget and fiscal management, (3) standards governing organizational structure and staffing, (4) public relations, and (5) internal management documents.

In addition, the reporting line for regional commissioners was shifted to the Deputy Commissioner thus permitting the Assistant Commissioner (Operations) to concentrate on coordinating, programming and evaluating work in the various tax collection and enforcement functions for which he is responsible. This change also established a direct functional relationship between the office of the Assistant Commissioner (Administration) and the assistant regional commissioners (administration). In June 1953 the Assistant Commissioner (Administration) met with all assistant regional commissioners (administration) and outlined program objectives and standards of performance which the regions will be expected to attain in 1954.

Because the statistical information compiled regarding the operation of the tax laws is primarily a tool for tax research and planning, the statistical function was transferred from the Assistant Commissioner (Administration) to the Assistant Commissioner (Planning).

*Cost of administration.*—The amount appropriated for administrative expenses of the Internal Revenue Service for the fiscal year 1953 was \$270,000,000, of which \$268,590,806 was obligated, leaving an unobligated balance of \$1,409,194. Obligations for the year were \$3,281,386 less than the amount obligated in 1952. The cost of collecting \$69,686,535,389 during the fiscal year 1953 was \$0.385 per \$100, as compared with \$0.418 per \$100 for collecting \$65,009,585,560 in 1952.

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 internal revenue personnel and the volume of essential services performed for taxpayers are other examples of these determinative factors.

The following table shows obligations of the 1953 appropriation by class of expenditure.

Type of obligation	National office <sup>1</sup>	Regional and district offices	Total
Salaries.....	\$25,182,553	\$218,978,850	\$244,161,403
Travel expenses.....	723,926	5,404,048	6,127,974
Other.....	9,646,805	8,664,824	18,311,629
Total.....	35,553,084	233,037,722	268,590,806

<sup>1</sup> Includes certain operations performed outside of Washington, D. C., but under direct supervision of National Office, such as the Inspection Service, Processing Division, and Excess Profits Tax Council.

The cost of printing and binding for 1953 totaled \$3,798,246, of which \$2,461,711 was spent in printing 776,800,000 tax return forms. The following table shows the cost of printing and binding for the fiscal years 1952 and 1953:

Class of work	1952		1953	
	Quantity	Cost	Quantity	Cost
Tax return forms.....	786,200,290	\$2,213,534	776,835,380	\$2,461,711
Instructions for tax returns.....	68,426,100	411,604	25,336,545	151,046
Administrative forms.....	352,767,326	1,034,819	243,880,908	768,490
Reports, regulations, etc.....	1,913,585	185,274	778,997	251,994
Letterheads, miscellaneous binding, etc.....	97,628,077	224,060	42,023,556	118,694
Reproductions.....	9,510,100	44,871	13,252,955	48,311
Total.....	1,316,443,478	4,114,162	1,101,608,341	3,798,246

*Rewards to informers.*—Under section 3463 of the Revised Statutes and section 3792 of the Internal Revenue Code, persons supplying information to the Internal Revenue Service relative to violation of the internal revenue laws may submit claims for reward. The processing of such claims more than doubled during the fiscal year. The program was geared to keep a steady flow of reports and material from district offices for final processing in Washington of as many cases as possible within the annual allotment of \$500,000. There has been an increasing number of reward claims filed and larger tax recoveries have been effected on the basis of informers' information. Shortly before the end of June 1953, an additional allotment of \$150,000 was obtained.

Under changes brought about by the reorganization of the national office, the function of processing claims for reward was transferred from the Audit Service Branch of the Audit Division in Washington to the several district directors of internal revenue, effective June 12, 1953. During the fiscal year, there were received in the national office 2,691 of these informers' claims. The claims pending at the end of the year are awaiting the final closing of the tax cases to which they relate, or processing in district directors' offices. A table showing the receipt and disposition of claims for informers' rewards during the fiscal years 1952 and 1953 follows:

Status	Fiscal year	
	1952	1953
Pending, beginning of period	5,388	5,975
Received	1,840	2,601
Dispositions, total	1,262	2,906
Rejected	1,043	2,297
Allowed:		
Number	219	609
Amount	\$490,995	\$649,999
Pending, end of year	5,975	5,760

## PERSONNEL

During the fiscal year ending June 30, 1953, the number of employees on the rolls of the Internal Revenue Service averaged 54,305. Appointments to the Service numbered 6,431, while separations totaled 8,389. Included in the separations are 45 military furloughs, 776 retirements, of which 118 were due to disability, and 216 separations for disciplinary reasons.

The average number of employees in the national office and in the regional and district offices of the Internal Revenue Service during the fiscal years 1952 and 1953 is shown in the following table by type of personnel.

Type of personnel	Average number on roll	
	1952	1953
National office	3,953	3,866
Regional and district offices:		
Collection officers	10,486	9,712
Office auditors	3,361	3,224
Returns examiners	873	996
Internal revenue agents	7,899	7,846
Excise tax agents	74	76
Special agents (tax fraud)	1,206	1,147
Alcohol tax inspectors	542	578
Alcohol tax investigators	853	845
Storekeeper-gaugers	1,495	1,337
Supervisory	340	440
Total enforcement personnel	27,128	25,895
Legal	220	253
Other technical	2,268	2,162
Stenographers and typists	6,732	6,596
Clerical (excluding temporary)	14,988	14,281
Messengers and laborers	180	133
Temporary employees	840	669
Total, regional and district offices	52,356	50,439
Grand total	56,309	54,305

*Disciplinary actions against employees.*—In the cases of 361 employees for whom some action was recommended or effected after investigation of alleged misconduct or irregularity, there were 152 separated from the Service, 19 suspended from pay status for varying periods, 5 demoted, 13 reassigned to different duties or areas, and 172 officially reprimanded.

Separations during each of the fiscal years 1951-53 resulting from investigations, including resignations and retirements while employees were under investigation, are shown in the following table by reason for action.

Reason	Fiscal year		
	1951	1952	1953
Acceptance of gratuities, bribes, etc.	19	53	16
Embezzlement involving United States Government funds and property	10	24	6
Failure of employee to pay proper tax	3	21	127
Falsification or distortion of Government reports, records, etc.	4	5	41
Unauthorized outside activity	1	15	12
Failure to properly discharge duties	1	7	8
Personal misconduct unrelated to tax cases	23	45	39
Refusal to cooperate in an official investigation		2	
Divulgence of confidential information	1		3
Failure to file financial statements		2	
Total number	62	174	152

<sup>1</sup> Includes one removed and subsequently restored to duty.

NOTE.—No distribution by class of employee is shown for the reason that, due to reorganization, many class designations have changed during the year. Therefore, any distribution by class of employee would not be comparable with earlier periods.

*Regional personnel offices established.*—The establishment of personnel offices in the offices of regional commissioners and district directors provided a mechanism with which to deliver a practical and progressive personnel program to employees at the regional and district levels.

Approximately 48,000 official personnel folders formerly maintained in the national office were sent to regional commissioners and district directors, resulting in the elimination of duplicate personnel folders and other related records. Increased delegations of authority on personnel actions were given to regional commissioners and district directors. For the first time, position classification authority was extended to the field and the classification program there was accelerated. Qualifications standards covering education and experience requirements were established for new positions created by the reorganization and for positions where the duties were changed by realignment of functions. The Service for the first time participated in the Civil Service Commission's Junior Administrative Intern and Career Development Programs.

## LEGAL FUNCTIONS

The legal work of the Internal Revenue Service is performed in the office of the Chief Counsel. The Chief Counsel is an Assistant General Counsel of the Treasury Department and, under delegations from the General Counsel with the approval of the Secretary, serves as the legal officer to the Internal Revenue Service.

In general, functions of the Chief Counsel include the following:

(1) Supervision and control of defense of petitions to the Tax Court of the United States and determination of whether to acquiesce or nonacquiesce in adverse decisions of the Tax Court.

(2) Legal work involving the collection and protection of tax claims and other rights and interests of the United States in proceedings

under the Bankruptcy Act, and the collection and protection of tax claims of the United States in proceedings in Federal or state receiverships or other insolvencies, assignments for benefit of creditors, corporate dissolutions, and administration of decedents' estates.

(3) Recommendations to the Department of Justice of what civil suits should be brought in the courts under the internal revenue laws and what defense should be made in suits brought in the courts against the United States and government officials under such laws.

(4) Supervision of the handling of criminal cases arising out of violations of laws administered by the Internal Revenue Service, and legal work on administrative permit proceedings under the Federal Alcohol Administration Act, or relating to industrial alcohol, claims for abatement, drawback or refund of alcohol, tobacco and firearms taxes, and petitions for remission and mitigation of forfeitures.

(5) Makes recommendations to the Department of Justice as to which court decisions under internal revenue laws, including decisions of the Tax Court, should be appealed, and approves recommendations to the Department of Justice respecting appeals of court decisions in criminal matters.

(6) Review of proposed abatements, refunds or credits of taxes, including interest or penalties, of any taxpayer amounting to \$200,000 or over, and preparation of the required reports to the Joint Congressional Committee on Internal Revenue Taxation.

(7) Review of certain offers in compromise.

(8) Renders legal opinions, written or oral, for the guidance of officials and employees of the Internal Revenue Service.

(9) Review of certain rulings and closing agreements.

(10) Prepares or reviews regulations, Treasury Decisions, and certain other materials for publication.

(11) Preparation or review of recommendations to the General Counsel for changes in internal revenue laws, and upon request technical assistance in the drafting and development of legislation.

The present organization of the office includes assistant chief counsels for administration, litigation, technical, claims, and enforcement, whose duties and responsibilities are divided along functional lines.

During the past fiscal year there have occurred a number of significant organizational and administrative developments in connection with the organization and operations of the Office of the Chief Counsel. To improve the overall administration, there was a restatement and realignment of functions performed by the headquarters divisions. The Alcohol and Tobacco Tax Legal Division was placed under the general supervision of the Assistant Chief Counsel (Enforcement) with the result that he now exercises general supervision over all enforcement work of the Chief Counsel's office.

The work of reorganization and integration of the various regional legal units of the Office of the Chief Counsel continued throughout the year. Implementing Reorganization Plan No. 1 of 1952, offices of district counsel were installed as each new district was established. By December 1, 1952, offices of district counsel had been established in each of the 17 geographical areas. Under the reorganization pattern, the District Counsel was made responsible to the Chief

Counsel for the performance of all legal duties and functions of each of the legal units within the district. The District Counsel was given general supervision over the work of the Appellate Counsel, Enforcement Counsel, Civil Advisory Counsel, and Attorney in Charge (Alcohol and Tobacco Tax).

Implementing the plan to reduce from 17 to 9 the number of internal revenue regions throughout the country, steps were taken to reduce the number of field divisions of the Chief Counsel's office from 17 to 9, effective July 1, 1953. The office known as District Counsel is now known as Regional Counsel.

The Regional Counsel is the Chief Counsel's principal representative for the region and, under the general supervision of the Chief Counsel, serves as principal legal adviser to the regional commissioner and the district directors of internal revenue. He is responsible for the supervision and performance of all legal duties within the region and exercises general supervision of the Appellate Counsel (in connection with Tax Court litigation and the work of the Appellate Division), the Enforcement Counsel (in connection with criminal prosecutions for alleged violations of internal revenue laws), the Civil Advisory Counsel (primarily in connection with assessment and collection problems), and the Attorney in Charge (Alcohol and Tobacco Tax) (in connection with laws pertaining to alcohol, tobacco, and firearms matters). The heads of divisions at the national office concerned with these matters maintain, through Regional Counsel, technical and advisory contact with and coordinate the work of the attorneys in the field.

A further description of certain legal operations for the fiscal year ended June 30, 1953, is included under the following headings of this report: Alcohol Tax Seizures and Arrests; Legal Work on Criminal Cases; Delinquent Returns and Collection of Delinquent Accounts; Offers in Compromise; Appeals and Civil Litigation; Overassessments and Overpayments; Ruling, Legislative, and Other Technical Functions; and Improvements.

During the fiscal year there was a substantial increase in the overall workload of the Chief Counsel's office. The number of legal cases of all types increased from 34,811 on June 30, 1952, to 39,272 on June 30, 1953. While the number of attorneys on the rolls remained fairly constant, more legal cases were disposed of during the fiscal year than during the preceding fiscal year. The increase in the number of legal cases on hand as of June 30, 1953, was general throughout the various field offices and was reflected in each of the areas of activity, namely, appellate, enforcement, civil advisory, and alcohol and tobacco tax. In the national office a decrease was noted in interpretative work and in the number of cases submitted for review and preparation of reports to the Joint Committee on Internal Revenue Taxation. The work at the national office included the development of a new volume of income tax regulations, Regulations 118, and the completion of Treasury Decisions under various Revenue Acts and public laws. Almost one hundred Treasury Decisions were promulgated. Many of these involved problems of considerable complexity, and their development entailed thorough consideration of numerous comments submitted by taxpayers' representatives with respect to tentative regulations published under the notice of rule-making procedure.



### TAX CONVENTIONS AFFECTING THE INTERNAL REVENUE SERVICE PROMULGATED DURING THE FISCAL YEAR 1953

During the fiscal year 1953, ratifications of an estate tax convention with Switzerland and an income and an estate tax convention with Finland were exchanged. An income tax convention with Belgium was signed in September 1952, and three conventions with Australia, relating to taxes on income, estates, and gifts, were signed in May 1953. Hearings on these four conventions were held by a subcommittee of the Senate Foreign Relations Committee on June 29, 1953. In addition to the above conventions, negotiations were either begun or continued for the conclusion of income and estate tax conventions with Belgium, France, Israel, Japan, Italy, Germany, Austria, and Luxembourg. Over 50 visiting foreign tax officials were received and attended for study of our Federal tax system and its administration.

### IMPORTANT LEGISLATION ENACTED DURING THE FISCAL YEAR 1953 AFFECTING THE INTERNAL REVENUE SERVICE

#### EIGHTY-SECOND CONGRESS, SECOND SESSION

Public Law 456, approved July 7, 1952, made numerous amendments in the Bankruptcy Act. Among the changes which may affect the collection of taxes are the requirement of early objection to the exercise of summary jurisdiction in certain situations, the abolition of the strict priority rule, the revised treatment of certain costs and expenses of administration when a strict bankruptcy proceeding follows a rehabilitation proceeding and the new rules applicable where an order is entered directing that bankruptcy be proceeded with following a default in the consummation of a plan of arrangement.

Public Law 465, approved July 8, 1952, amends section 22(b) of the Internal Revenue Code to permit corporations conducting sports programs for the American National Red Cross to exclude the proceeds thereof from gross income, provided all of the proceeds in excess of expenses paid or incurred are turned over to the Red Cross. The Act also raises the ceiling on the deduction for charitable contributions by individuals from 15 to 20 percent of adjusted gross income.

Public Law 468, approved July 8, 1952, amends section 201(a), 203(A), and 433(a)(1) of the Internal Revenue Code to extend to the year 1952 the income and excess profits tax treatment of life insurance companies initiated in 1951.

Public Law 471 (Legislation Branch Appropriation Act, 1953), approved July 9, 1952, establishes the place of residence of a member of Congress within his State or District as his home for purposes of the deduction of expenses while away from home under section 23(a) of the Internal Revenue Code, but the amount of living expenses to be deducted under this provision may not exceed \$3,000. The Act also amends section 23(k) of the Internal Revenue Code in order to deny a deduction for bad debts to a taxpayer, other than a bank, in the case of a debt owed by a political party or political committee.

Public Law 539, approved July 14, 1952, amends section 113(b) of the Internal Revenue Code so that excessive depreciation allowances

which do not result in a tax benefit will not reduce the basis of the property. For the period before 1952, the new rule may be elected by the taxpayer in the manner provided in section 113(d) of the Internal Revenue Code and the regulations thereunder.

Public Law 567, approved July 16, 1952, amends section 112(n) of the Internal Revenue Code to extend, for the period of service on extended active duty in the Armed Forces of the United States, but not in excess of 4 years, the time within which a taxpayer may qualify for nonrecognition treatment of gain on a sale or exchange of his principal residence. The Act also reaffirms the right to trial by jury in any action to recover amounts improperly collected under the internal revenue laws notwithstanding Reorganization Plan No. 26 of 1950, or Reorganization Plan No. 1 of 1952.

Public Law 576, approved July 17, 1952, exempts from the \$20 tax imposed by section 3268 of the Internal Revenue Code, bowling alleys and billiard and pool tables to be used exclusively by members of the Armed Forces of the United States, without charge, on property owned by, or acquired for, the use of the United States.

Public Law 586, approved July 17, 1952, amends the Merchant Marine Act of 1936, as amended, so that on the disposition of a vessel, nonrecognition of gain will result if the proceeds are deposited in a construction reserve fund and the deposits are, within a fixed original period of 3 instead of 2 years, expended or obligated for the purposes specified. Henceforth, liquidation of certain purchase money indebtedness on a vessel may be a specified purpose. Construction reserve funds may also be used for reconstruction and reconditioning of vessels.

Public Law 589, approved July 17, 1952, provides that an employee receiving securities of the employer corporation from a trust qualified under section 165 of the Internal Revenue Code (relating to employer stock bonus, pension, or profit-sharing plans) shall not, at the time the securities are distributed or made available to the employee, be taxed on the net unrealized appreciation in those securities attributable to contributions of the employee. Recognition of the gain is postponed until such time as the securities are disposed of.

Public Law 594, approved July 21, 1952, adds three special rules for the computation of the excess profits credit: (1) the excess profits net income for a base period year is to be increased by the amount of deposits of reserve funds under section 607 of the Merchant Marine Act of 1936 during the base period year in excess of the deposits in the taxable year; (2) certain taxpayers manufacturing products from copper and brass are to compute average base period net income with certain variations from the provisions contained in section 435 of the Internal Revenue Code; and (3) under certain circumstances losses from operations of a branch are eliminated from excess profits net income for a base period year to the extent that they exceed losses incurred by the branch during the taxable year. The Act also changes the effective date of section 319 of the Revenue Act of 1951 (relating to percentage depletion for certain mineral deposits) to on and after January 1, 1951, instead of taxable years beginning after December 31, 1950.

## IMPROVEMENTS

The most significant development during the first half of the fiscal year was the implementation of Phase I of Reorganization Plan No. 1, approved by the Congress in March 1952. Phase I of the plan entailed major revisions in the basic structure of the Internal Revenue Service: (1) the abolition of offices of collectors of internal revenue and the creation of 17 district commissioner offices and 64 director offices; (2) reorganization of the national office; (3) selection and appointment of key personnel through established Civil Service channels; (4) provision of necessary orders, delegations, and authorities. From July 1 to December 1, 1952, plans were systematically carried out for activating 15 of the 17 district commissioner offices; 2 such offices had been established in fiscal year 1952. The complete reorganization of the national office on a functional basis, rather than on the former type-of-tax basis, was effected on August 11, 1952.

In the second half of the fiscal year, the new top management of the Service made a complete reappraisal of the reorganization and instituted several modifications for the achievement of greater economy and efficiency. The more important of these include: reduction in the number of district commissioners' offices from 17 to 9 and redesignation of these offices as regions; strengthening of top management by establishing in the national office positions of Deputy Commissioner and Assistant Commissioners for Administration and for Planning; decentralization of operating functions and delegations of broad management authority from the national office to regional and district offices. These and other measures are described in greater detail in the following paragraphs.

*National office organization strengthened.*—In April 1953 the organizational structure of the national office was revised and strengthened. The offices of Assistant to the Commissioner and Administrative Assistant to the Commissioner were abolished and the offices of Deputy Commissioner of Internal Revenue, Assistant Commissioner (Administration), and Assistant Commissioner (Planning) were established. As a result, the functions of the national office have been assigned as follows:

The Commissioner of Internal Revenue, in conformity with the policies and delegations of authority made by the Secretary of the Treasury, develops the policies and administers the activities of the Internal Revenue Service.

The Deputy Commissioner acts for the Commissioner in planning, directing, coordinating and controlling the policies and programs and in giving executive leadership to the activities of the Internal Revenue Service and acts as Commissioner during the Commissioner's absence.

The Assistant Commissioner (Administration) acts as the principal assistant to the Commissioner and Deputy Commissioner in planning, coordinating, and evaluating the administrative activities of the

Internal Revenue Service. He is responsible for the development, installation, and execution of broad policies, procedures, and standards governing the management programs of the Internal Revenue Service, including budget administration, organization, staffing, and utilization of manpower, public relations, financial management, use of facilities, management improvement, and related programs.

The Assistant Commissioner (Inspection) acts as the principal assistant to the Commissioner and the Deputy Commissioner in planning and carrying out the inspection program of the Internal Revenue Service. This includes the independent review and appraisal of the adequacy of controls of activities of the Internal Revenue Service as a basis for protective and constructive service to management, and the carrying out of a program for assisting management to maintain the highest standards of honesty and integrity among its employees.

The Assistant Commissioner (Operations) acts as the principal assistant to the Commissioner and the Deputy Commissioner in planning, coordinating, and evaluating the operations programs of the Internal Revenue Service. This includes the collection of taxes, the audit and investigation of returns, criminal fraud and enrollment investigations, the administrative system of tax appeals, and the administration of laws relating to alcohol, alcoholic beverages, tobacco, and firearms.

The Assistant Commissioner (Planning) acts as the principal assistant to the Commissioner and Deputy Commissioner in the advance research and program planning activities of the Internal Revenue Service, and in the performance of related duties. These duties include long-range program planning to anticipate the course to be taken by the Service in view of economic and scientific developments; more immediate planning to recommend adjustments in program or program emphasis in view of changing legislation or circumstances; the handling of numerous special problems, such as the preparation of reports required by Congressional Committees, as assigned by the Commissioner or Deputy Commissioner; the preparation of other reports and policy statements relating to revenue administration; the general direction of Congressional liaison matters; and supervision of the statistical program of the Service including the review of statistical releases.

The Assistant Commissioner (Technical) acts as the principal assistant to the Commissioner and Deputy Commissioner in providing basic principles and rules for the application of the tax laws (other than those dealing with alcohol and tobacco taxes). His duties include the preparation and issuance of rulings and advisory statements to the public and revenue officials, the preparation of regulations and other tax guide materials, technical advice and assistance in the preparation and issuance of tax forms, and the direction of programs for clarifi-

cation and simplification of tax rules. He also is responsible for providing technical assistance in programs for legislative revision and conducting the negotiation of tax treaties, and providing other technical services required in connection with revenue administration.

The Chief Counsel is an Assistant General Counsel of the Treasury Department and, under delegations from the General Counsel with the approval of the Secretary, serves as the legal officer to the Internal Revenue Service.

The Office of Director of Practice was established in the national office of the Internal Revenue Service by order of the Secretary of the Treasury dated January 9, 1953. The order consolidated in the Office of the Director of Practice the enrollment and disbarment functions (except those relating to customhouse brokers) previously performed by the Committee on Practice and the Attorney for the Government, respectively. The Director of Practice is responsible for the processing of applications to practice before the Treasury Department, except those relating to customhouse brokers. He is also responsible for the consideration and action upon charges that any enrolled person has violated any provision of the laws or regulations governing practice before the Department.

Plans were completed during the year which would eliminate approximately 900 positions in the national office, leading to an ultimate savings of \$4 million annually. The work performed in these positions either was deemed unnecessary or was to be decentralized to the regions. (See p. 53 for a discussion of work decentralized to regions.)

*Changes in regional organization.*—Plans to streamline the overall administrative setup in the regional offices were approved by the Secretary of the Treasury in May 1953. These plans called for a reduction in the number of regional offices in the Internal Revenue Service from 17 to 9, effective July 1, 1953, and a change in titles of the office of District Commissioner of Internal Revenue and office of Director of Internal Revenue to Regional Commissioner of Internal Revenue and District Director of Internal Revenue, respectively. The reduction in the number of regional offices will eliminate much overhead cost and provide a more closely knit supervisory structure.

The plan called for the elimination of regional offices in Seattle, Los Angeles, Denver, St. Louis, St. Paul, Birmingham, Louisville, Detroit, Cleveland, Baltimore, and Buffalo. New regional offices were to be established at San Francisco, Omaha, and Cincinnati.

Regional offices to be established effective July 1, 1953, and the district directors' offices under their supervision are as follows:

Region	District directors' offices	
Boston	Augusta, Maine Boston, Mass. Burlington, Vt.	Hartford, Conn. Portsmouth, N. H. Providence, R. I.
New York City	Albany, N. Y. Brooklyn, N. Y. Buffalo, N. Y.	Lower Manhattan, N. Y.* Syracuse, N. Y. Upper Manhattan, N. Y.
Philadelphia	Baltimore, Md.* Camden, N. J. Newark, N. J. Philadelphia, Pa.	Pittsburgh, Pa. Scranton, Pa. Wilmington, Del.
Cincinnati	Cincinnati, Ohio Cleveland, Ohio Columbus, Ohio Indianapolis, Ind.	Louisville, Ky. Parkersburg, W. Va. Richmond, Va. Toledo, Ohio
Atlanta	Atlanta, Ga. Birmingham, Ala. Columbia, S. C. Greensboro, N. C.	Jackson, Miss. Jacksonville, Fla.* Nashville, Tenn.
Chicago	Chicago, Ill. Detroit, Mich.	Milwaukee, Wis. Springfield, Ill.
Omaha	Aberdeen, S. Dak. Cheyenne, Wyo. Denver, Colo. Des Moines, Iowa Fargo, N. Dak.	Kansas City, Mo. Omaha, Nebr. St. Louis, Mo. St. Paul, Minn. Wichita, Kans.
Dallas	Albuquerque, N. Mex. Austin, Tex. Dallas, Tex.	Little Rock, Ark. New Orleans, La. Oklahoma City, Okla.
San Francisco	Boise, Idaho Helena, Mont. Honolulu, T. H. Los Angeles, Calif. Phoenix, Ariz.	Portland, Oreg. Reno, Nev. Salt Lake City, Utah San Francisco, Calif. Seattle, Wash.*

\*District of Columbia is included in Baltimore District, Virgin Islands and Puerto Rico in Lower Manhattan District, Canal Zone in Jacksonville District, and Alaska in Seattle District.

*Decentralization of operating functions.*—Studies were continued during the fiscal year for the purpose of identifying operations conducted in the national office which could be performed more effectively in regional and district director offices. As a result of such studies, the following actions were completed or initiated during the first half of the fiscal year: (a) district directors were given jurisdiction over the adjustment of employment tax claims; (b) district directors were authorized to make assessments on employment tax returns prepared for delinquent taxpayers and to assess fraud and 100 percent penalties in employment tax cases; (c) district directors were authorized to handle estate tax claims under the same rules applicable to income tax claims, thus eliminating the practice of

initially referring such claims to the national office for consideration and disposition; and (d) final authority was delegated to each of the Excess Profits Tax Council advisors stationed in regional offices to make settlements on behalf of the Commissioner.

In addition, the following actions were completed or initiated during the second half of the fiscal year: (a) the housing of corporation returns for 1949 and subsequent years was transferred to district directors' offices; (b) the processing operations on tobacco tax monthly returns and reports were transferred to regional offices; (c) district directors were authorized to schedule for abatement, credit, or refund tentative allowances in any amount; (d) the processing of certain applications for inspection of returns and related documents was transferred to district directors' offices; (e) control and service functions performed by the Audit Division of the National Office in the processing of bankruptcy and receivership cases were discontinued; (f) authority was delegated to the regional commissioners to issue notices under section 3631 of the Internal Revenue Code authorizing additional inspections of taxpayers' books and records; (g) the practice of transmitting cases involving examiners' determinations to the national office for post-review was discontinued with respect to all types of examined returns; (h) regional commissioners were delegated authority to enter into contracts and procure supplies and equipment; and (i) the procedures for processing, consideration and approval (or rejection) of offers in compromise filed under section 3761, Internal Revenue Code, were revised; the authority was decentralized to district directors to reject any offer in compromise coming under their processing jurisdiction, irrespective of the amount of the liability, including cases involving specific penalties, and to accept finally certain offers in compromise involving liabilities less than \$500.

*Taxpayer assistance program.*—Special emphasis was given during the January 1–March 31, 1953, filing period to the program for providing quick and courteous service to taxpayers. All possible arrangements were made for the convenience and comfort of taxpayers waiting in line. Evening telephone service and extended office hours were in effect in many cities. A record number of taxpayers, nearly 12 million, were assisted during this period. In addition to this direct service to taxpayers, instructional classes were conducted for representatives of interested business firms who, in turn, assisted their employees in preparing their returns. Qualified Internal Revenue speakers were provided for television and radio talks and addresses before civic groups, etc. A vigorous, continuing program was also initiated to assure taxpayers year-round top quality service in their contacts at all operating levels.

*High school instruction program.*—During the 1953 filing period, the Service also gave attention to new and potential taxpayers through an enlarged program of tax instruction to high school students. As the initial step in this program, a kit consisting of a teaching text, blown-up return forms, and regular return forms, was mailed in January 1953 to 30,000 junior and senior high school principals and school superintendents for instruction purposes.

*Occupational tax stamp procedure.*—A new procedure was established during April for issuing and recording special occupational tax stamps,

which will save an estimated \$150,000 per year. This procedure will expedite the issuance of 1,500,000 special tax stamps and will simplify and modernize the accounting and other administrative work relating to the stamps. Under the new plan, an inexpensive printed stamp will be substituted for the more expensive engraved stamps formerly issued. The new stamps will be issued for the first time when current stamps are renewed for the new fiscal year, beginning July 1, 1953.

*Quarterly filing of excise tax returns.*—As one of a series of steps to improve the administration of excise taxes, eight monthly returns of excise tax were combined into one return, Form 720, which was required to be filed on a quarterly basis, effective for the quarter ended September 30, 1953. The depositary receipt system for payment of taxes was extended to cover the taxes which are reported on Form 720 (T. D. 6025, C. B. 1953–2, 400).

*Modified work program for Processing Branch.*—During the last quarter of the year, a modified work program for the Processing Branch at Kansas City was established which is expected to effect savings of over \$1,700,000 annually by a reduction in force of over 400 employees. The program basically involves a sampling of the 1952 information returns and Forms W-2 to eliminate much of the work formerly performed. The modifications are expected to result in better direction of effort in coordination with other operations.

*New depreciation deductions policy.*—On May 12, 1953, it was determined that the future policy of the Service with respect to adjusting depreciation deductions would be generally not to disturb such deductions, unless there is a clear and convincing basis for a change. The adoption of this policy is expected to reduce the time taken in returns examinations and in conferences with taxpayers, and to reduce the number of unagreed cases, many of which would otherwise proceed to the courts.

*Internal Revenue Manual.*—An Internal Revenue Manual system, adapted to the new plan of organization, was established on August 4, 1952, to assemble in revisable looseleaf style a single authoritative compilation of the policies and procedures having continuing effect on the administration and operation of the Service. The Manual will be the principal medium for the communication of the substantive management policies and procedures of the Service. Part II, Revenue Accounting; Part III, Processing of Returns; and Part V, Delinquent Accounts and Returns, of the Manual were issued during the fiscal year. It is anticipated that the remaining parts will be completed during the 1954 fiscal year.

*Other improvements.*—An intensified program of records management has accelerated the retirement of records to Federal Records Centers, while space studies made possible increased utilization of space and improved work flow and operations.

The training program throughout the Service was stepped up and expanded, and a number of specialized training courses were developed. A supervisory development program was organized and an executive development program initiated.

The financial management program was strengthened by placing responsibility at the regional level for budget management including the development and execution of financial plans.



In the area of audit and investigation, a new "single-package" audit policy was adopted for examining wherever practicable all types of Federal tax returns filed by a business taxpayer at the same time the income tax examination is being made. This procedure is complemented by another for the more scientific and uniform selection of tax returns for audit, developed as a result of studies of the data from the audit control program of 1948. A procedure for informal conferences with taxpayers on contested issues is expected to result in more settlements by the district directors with a corresponding decrease in the number of cases referred to the Appellate Division.

Through the intensified review of nonsettled cases to assure that all avenues of settlement have been adequately explored, it is expected that the number of cases petitioned to the Tax Court after consideration by the Appellate Division will be materially reduced. Steps were also taken to reduce the number of cases petitioned by taxpayers directly to the Tax Court without Appellate Division consideration.

One of the major accomplishments in the technical area during the fiscal year 1953 was the virtual elimination of the backlog of unissued regulations to conform to recent tax laws. The regulations were brought to a practically current state by the issuance of 98 Treasury Decisions. Another improvement effected in this area was the speedup of service on taxpayers' requests for rulings; by delegations of authority to division directors and branch chiefs, taxpayers' requests for rulings have been answered, on the average, in 28 days. Procedures for obtaining rulings have been revised and simplified to reduce work and expense for both the taxpayer and the Government. Emphasis has been placed on increased publication in the Internal Revenue Bulletin of communications to field offices involving substantive tax laws, procedures affecting taxpayers' rights or duties, or industry regulation. Forms work affecting all taxes was brought under the centralized control of a Forms Section, and more than 115 tax forms were reviewed or revised, including the new quarterly excise tax return, Form 720.

As a result of the past year's experience, many improvements in Inspection Service methods have been determined possible, and significant revisions are now being made with the objective of attaining better results from inspections and more effective reports.

In the area of public information a policy was adopted for widening the scope of tax information which properly could be made available to the press and general public, and greater emphasis was placed upon improving public understanding of Federal tax laws and the policies and procedures as to their application.

Various ways of eliminating the need for filing income tax returns by persons whose incomes are below certain limits and consist exclusively or almost exclusively of wages subject to withholding are under intensive investigation. Other accounting and processing activities are being studied and analyzed by a committee composed of officials of the Office of the Secretary of the Treasury, General Accounting Office, and the Internal Revenue Service. Projects considered by this committee include: collection and deposit procedures, accounting phases, processing of returns, matching of withholding and information documents, leveling of peak filing period workloads and relationships with other Federal agencies.

## APPENDIX

### STATISTICAL TABLES

NOTE.—In tables where figures have been rounded to a specified unit, the components may not necessarily add to totals. Percentages are calculated on unrounded figures.

RECEIPTS FROM INTERNAL REVENUE TAXES

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TABLES 1-6

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories

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REPORT OF COMMISSIONER OF INTERNAL REVENUE

STATISTICAL TABLES

Internal revenue regions and districts <sup>1</sup>		Corporation income and profits taxes			Individual income and employment taxes				
		Regular <sup>2</sup>	Exempt organization business income tax	Total <sup>3</sup>	Income tax not withheld <sup>4</sup>	Withheld taxes			
						Income and old-age insurance	Railroad employment compensation tax, 12 percent of taxable portion of payrolls	Railroad employees representative tax, 12 percent of taxable portion of payrolls	Total withheld taxes
Boston region		\$1,139,576,071	\$1,072	\$1,139,577,143	\$710,919,063	\$1,584,566,842	\$18,672,933		\$1,603,239,776
Augusta	(Maine)	53,561,675		53,561,675	40,023,677	69,197,546	2,431,695		71,629,241
Boston	(Mass.)	555,112,798	1,072	555,113,870	339,529,302	815,725,598	6,030,778		821,756,376
Burlington	(Vt.)	21,096,153		21,096,153	18,452,499	29,800,666	1,218,962		31,019,628
Hartford	(Conn.)	391,231,217		391,231,217	228,462,828	480,748,737	8,948,654		489,697,391
Portsmouth	(N. H.)	29,254,322		29,254,322	27,332,507	59,318,993	33,840		59,352,838
Providence	(R. I.)	89,319,906		89,319,906	57,118,260	129,775,297	9,004		129,784,302
New York region		5,254,623,273	46,987	5,254,670,260	1,634,238,496	4,492,223,150	85,314,386	\$8,193	4,577,545,729
Albany	(14th N. Y.)	411,757,122		411,757,122	172,514,611	480,706,608	3,411,025	143	484,117,745
Brooklyn	(1st N. Y.)	221,798,294		221,798,294	307,924,376	510,502,624	4,112,323	793	514,615,740
Buffalo	(28th N. Y.)	345,841,924		345,841,924	145,447,929	354,298,456	55,626	743	354,354,825
Lower Manhattan	(2d N. Y.)	2,487,742,324	46,987	2,487,789,311	475,108,042	1,479,800,156	8,291,120	1,744	1,488,093,019
Syracuse	(21st N. Y.)	141,501,790		141,501,790	75,193,824	180,847,203	38,663	8	180,885,874
Upper Manhattan	(3d N. Y.)	1,645,934,832		1,645,934,832	458,049,714	1,486,068,104	69,405,629	4,794	1,555,478,526
Philadelphia region		2,932,045,888	45,931	2,932,091,820	1,505,439,530	3,960,161,305	132,050,436	20,504	4,112,232,245
Baltimore	(Md.)	302,002,143	12,598	302,014,741	296,868,135	990,975,056	47,097,106	549	1,038,072,710
Camden	(1st N. J.)	111,403,032		111,403,032	88,382,184	157,763,093	6,952	200	157,770,244
Newark	(5th N. J.)	407,518,848		407,518,848	287,028,267	636,538,774	4,397,353	704	642,936,831
Philadelphia	(1st Pa.)	635,958,626	33,333	635,991,959	428,655,955	994,201,589	69,512,280	13,757	1,063,727,627
Pittsburgh	(23d Pa.)	728,961,489		728,961,489	252,620,049	817,914,630	8,798,026	5,294	826,717,951
Scranton	(12th Pa.)	169,597,914		169,597,914	66,578,177	211,907,764	2,238,542		214,146,306
Wilmington	(Del.)	576,603,837		576,603,837	85,306,743	168,860,399	177		168,860,576
Cincinnati region		2,626,730,394	13,289	2,626,743,684	1,235,708,596	2,914,482,321	71,490,518	3,082	2,985,975,931
Cincinnati	(1st Ohio)	452,224,043		452,224,043	163,972,490	366,070,671	980,628	544	367,060,843
Cleveland	(18th Ohio)	1,004,987,602		1,004,987,602	317,943,741	1,024,060,538	35,324,670	518	1,059,385,726
Columbus	(11th Ohio)	104,751,649	392	104,752,041	79,873,838	156,867,183	17,653	5	156,884,841
Toledo	(10th Ohio)	237,611,953		237,611,953	99,535,893	207,670,688	622,388		208,293,076
Indianapolis	(Ind.)	359,936,006	12,595	359,948,601	236,933,698	588,699,322	769,913	923	589,469,156
Louisville	(Ky.)	157,554,902	303	157,555,205	119,467,327	166,604,757	12,751,024	62	179,355,842
Parkersburg	(W. Va.)	82,202,093		82,202,093	68,477,966	126,313,794	84,229	277	126,398,299
Richmond	(Va.)	227,462,539		227,462,539	159,503,613	278,285,369	20,910,011	764	299,196,143
Atlanta region		961,378,787	1,694	961,380,481	830,804,521	1,267,878,788	25,478,564	827	1,293,358,179
Atlanta	(Ga.)	193,934,847		193,934,847	141,663,033	254,509,980	4,183,542	686	258,694,208
Birmingham	(Ala.)	114,661,993		114,661,993	95,953,149	155,918,917	4,832,172		160,752,089
Columbia	(S. C.)	81,052,695		81,052,695	59,713,578	109,026,906	106,340		109,133,246
Greensboro	(N. C.)	273,430,739		273,430,739	142,900,119	263,205,651	9,371,581		272,577,232
Jackson	(Miss.)	26,647,427	302	26,647,730	48,785,866	53,925,768	372,264		54,298,032
Jacksonville	(Fla.)	137,954,832	1,392	137,956,225	211,457,785	227,473,190	2,398,128	123	229,871,440
Nashville	(Tenn.)	133,696,254		133,696,254	130,240,991	203,817,377	4,214,537	18	208,031,932
Chicago region		4,632,352,865	115,626	4,632,468,490	1,729,650,447	4,257,637,257	97,619,174	3,943	4,355,260,373
Chicago	(1st Ill.)	1,766,101,560	3,214	1,766,104,774	685,948,907	1,914,210,077	90,820,841	3,923	2,005,034,922
Springfield	(8th Ill.)	194,625,685		194,625,685	170,180,725	235,397,545	773,384		1,632,741,512
Detroit	(Mich.)	2,171,957,089	690	2,171,957,780	666,693,568	1,626,986,630	5,754,832	19	1,631,313,090
Milwaukee	(Wis.)	499,668,530	111,722	499,780,251	206,927,247	481,043,005	270,068	2,922	2,169,361,718
Omaha region		1,409,868,862	8,398	1,409,877,260	1,061,523,065	2,045,440,503	123,918,292		2,185,441,297
Aberdeen	(S. D.)	11,626,167		11,626,167	31,988,565	26,141,276	11,770		22,476,269
Cheyenne	(Wyo.)	9,313,554		9,313,554	25,313,340	22,469,618	5,650		361,906,149
Denver	(Colo.)	134,966,858	663	134,967,521	111,995,929	357,025,703	4,890,069	377	197,285,886
Des Moines	(Iowa)	143,744,147	7,735	143,751,882	157,836,905	196,560,580	725,306		25,637,040
Fargo	(N. Dak.)	8,468,909		8,468,909	33,256,029	25,618,930	18,110		208,066,225
Kansas City	(6th Mo.)	178,115,473		178,115,473	100,739,092	202,623,121	3,442,836	269	525,898,716
St. Louis	(1st Mo.)	392,964,470		392,964,470	179,382,311	492,325,280	33,571,622	1,815	178,753,799
Omaha	(Nehr.)	65,074,352		65,074,352	97,654,741	154,487,079	24,268,311	410	436,424,634
St. Paul	(Minn.)	308,156,052		308,156,052	176,663,730	401,550,151	34,874,431	52	186,760,952
Wichita	(Kans.)	157,426,881		157,426,881	146,692,423	164,638,765	22,122,187	682	1,243,697,125
Dallas region		1,015,438,763	741	1,015,439,503	1,035,567,332	1,213,393,388	30,303,056		47,531,492
Albuquerque	(N. Mex.)	13,780,114	5	13,780,119	42,169,323	47,531,356	136		404,275,136
Austin	(1st Tex.)	385,465,048	736	385,465,784	351,714,020	388,678,612	15,596,372	151	350,480,301
Dallas	(2d Tex.)	253,968,472		253,968,472	313,066,360	338,245,609	12,234,665		59,716,821
Little Rock	(Ark.)	38,066,983		38,066,983	52,133,680	59,577,843	138,447	531	175,491,749
New Orleans	(La.)	136,626,472		136,626,472	144,133,071	173,669,383	1,822,365		206,201,626
Oklahoma City	(Okla.)	187,531,674		187,531,674	132,165,878	205,090,585	511,042	1,323	3,036,845,510
San Francisco region		1,622,293,038	30,513	1,622,323,551	1,860,091,057	2,992,742,622	44,101,566		47,504,692
Boise	(Idaho)	25,636,181		25,636,181	37,397,017	47,231,371	273,321		44,933,642
Helena	(Mont.)	23,821,914	164	23,822,078	45,201,514	44,690,698	242,945		64,028,799
Honolulu	(Hawaii)	30,213,869	210	30,214,079	31,728,494	63,819,580	209,219	18	1,188,934,751
Los Angeles	(6th Calif.)	506,896,614	11,602	506,908,216	747,968,633	1,164,813,840	4,120,894	251	962,741,813
San Francisco	(1st Calif.)	670,291,096	18,537	670,309,634	534,016,542	927,358,532	35,383,031		61,991,735
Phoenix	(Ariz.)	32,491,427		32,491,427	61,218,345	61,930,325	61,409		206,568,005
Portland	(Oreg.)	101,395,618		101,395,618	136,075,938	204,369,801	2,197,617	587	27,592,816
Reno	(Nev.)	10,619,520		10,619,520	25,213,480	27,591,178	1,636		67,691,171
Salt Lake City	(Utah)	36,667,980		36,667,980	33,442,807	66,746,677	944,027	467	384,858,086
Seattle	(Wash.)	184,258,982		184,258,982	207,828,267	384,190,621	667,465		25,377,516,586
Total		21,594,250,955	264,251	21,594,515,206	11,603,942,106	24,748,526,178	626,948,925	41,485	
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE DISTRICT									
Alaska		\$2,858,869		\$2,858,869	\$8,948,037	\$31,137,719			\$31,137,719
California		1,177,187,710	\$30,139	1,177,217,850	1,281,985,175	2,092,172,372	\$39,803,025	\$269	2,131,676,564
Illinois		1,960,727,245	3,214	1,960,730,460	856,129,632	2,149,607,622	91,594,225	3,923	2,241,205,771
Maryland (including District of Columbia)		302,002,143	12,598	302,014,741	296,202,321	983,024,587	47,097,103	549	1,030,122,242
Missouri		571,079,943		571,079,943	280,121,403	694,948,401	37,014,458		731,964,942
New Jersey		518,921,880		518,921,880	375,410,471	796,301,867	4,404,305	904	800,707,075
New York		5,254,670,260	46,987	5,254,717,247	1,634,238,496	4,492,223,150	85,314,386	8,193	4,577,545,729
Ohio		1,799,574,855	392	1,799,575,247	651,325,962	1,754,689,080	30,654,339	1,067	1,791,624,486
Pennsylvania		1,534,518,029	33,333	1,534,551,361	747,854,181	2,024,023,883	80,548,848	19,051	2,104,591,884
Texas		639,433,520	736	639,434,256	664,730,380	726,924,221	27,831,066	151	754,755,437
Washington		181,400,114		181,400,114	198,880,250	353,052,402	667,465		353,720,367
Puerto Rico					665,814	7,950,468			7,950,468

Footnotes on p. 110.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Internal revenue regions and districts	Individual income and employment taxes—Continued		Estate tax—Transfers of estates of decedents	Gift tax—Transfers of any property by gift	Alcohol taxes			
	Unemployment insurance (3 percent of taxable portion of pay-rolls)	Total individual income and employment taxes			Distilled spirits			
					Excise taxes		Seizures, penalties, etc.	Floor tax (tax-paid stocks on hand)
					Imported (collected by customs) \$10.50 per gallon	Domestic, \$10.50 per gallon		
Boston region	\$19,068,273	\$2,333,227,110	\$77,059,883	\$3,099,039	\$6,832,006	\$55,081,308	\$35,159	\$1,900,618
Augusta	(Maine)	968,497	112,621,414	5,793,210	114,146	1,333	10,643	419
Boston	(Mass.)	9,751,749	1,171,037,427	33,244,522	1,156,739	4,966,582	36,467,994	34,125
Burlington	(Vt.)	362,732	49,834,869	1,435,340	73,345	321,037		1,311,387
Hartford	(Conn.)	5,520,227	723,680,446	27,252,957	1,431,017	1,210,125	19,602,671	495,132
Providence	(N. H.)	762,057	87,447,402	2,329,469	125,743		560	448
Providence	(R. I.)	1,703,011	188,605,662	7,004,385	198,049	332,930	376	94
New York region		52,513,078	6,264,297,303	143,345,788	46,251,535	86,340,571	47,741,488	33,963
Albany	(14th N. Y.)	5,348,154	661,980,510	28,040,472	610,889		39,610,531	8,092
Brooklyn	(1st N. Y.)	5,945,066	828,485,182	25,777,861	794,270		2,254,648	10,132
Buffalo	(28th N. Y.)	4,411,285	504,214,039	12,350,403	1,080,270	2,713,184	343	4,920
Lower Manhattan	(2d N. Y.)	17,000,527	1,980,201,588	6,858,858	4,546,203	67,011,740	377	2,591
Syracuse	(21st N. Y.)	2,266,453	256,346,152	5,943,440	288,480	16,615,647		8,149
Upper Manhattan	(3d N. Y.)	17,541,692	2,081,069,832	64,374,754	38,931,423		6,875,588	79
Philadelphia region		40,709,923	5,558,381,697	121,358,708	13,108,171	6,826,691	397,831,511	112,017
Baltimore	(Md.)	4,822,198	1,339,763,043	18,760,462	2,099,575	3,765,170	151,743,563	17,448
Camden	(1st N. J.)	1,847,807	248,000,296	9,731,675	276,762		1,576,505	8,979
Newark	(5th N. J.)	7,858,733	987,823,851	26,752,204	1,569,274		57,117,138	12,136
Philadelphia	(1st Pa.)	10,716,110	1,503,099,691	28,456,264	5,299,808	2,484,861	107,278,764	65,552
Pittsburgh	(23d Pa.)	10,172,845	1,089,510,844	28,379,407	2,103,526	576,661	80,114,444	4,042
Seranton	(12th Pa.)	3,206,080	283,930,564	3,314,066	241,477		1,098	3,541
Wilmington	(Del.)	2,086,090	256,253,409	6,964,630	1,517,754			319
Cincinnati region		31,071,446	4,252,734,972	73,919,947	4,600,260	11,689,083	825,813,265	87,172
Cincinnati	(1st Ohio)	4,289,127	535,322,460	12,200,722	612,892		88,094,157	588
Cleveland	(18th Ohio)	10,036,556	1,387,426,024	20,601,169	1,645,572	4,737,521	614,978	7,973
Columbus	(11th Ohio)	1,828,382	238,587,061	4,160,224	165,710		446	55
Toledo	(19th Ohio)	2,474,265	300,303,234	3,170,559	313,530		62	30
Indianapolis	(Ind.)	5,300,472	831,614,329	12,266,551	751,687	6,831,860	278,030,048	1,793
Louisville	(Ky.)	2,105,977	300,928,247	4,840,564	445,066	117,577	456,892,359	44,623
Parkersburg	(W. Va.)	1,675,985	196,532,281	3,588,254	167,322		62,930	4,496
Richmond	(Va.)	3,301,580	462,001,336	13,091,904	498,470	2,124	2,118,284	27,624
Atlanta region		18,298,217	2,142,455,919	56,866,422	4,662,172	3,598,045	3,595,344	620,059
Atlanta	(Ga.)	3,434,142	408,791,383	7,664,289	668,189	220,831	29	63,362
Birmingham	(Ala.)	2,352,782	289,058,030	6,714,584	188,502	108,241	7,824	40,865
Columbia	(S. C.)	1,691,684	170,538,508	4,187,271	900,845	162,661	11,702	30,258
Greensboro	(N. C.)	4,299,498	419,866,849	13,168,709	736,457	13	22,576	252,400
Jackson	(Miss.)	856,920	103,939,919	1,917,743	84,878			63,116

Jacksonville (Fla.)	2,869,728	444,198,954	16,504,813	1,497,445	2,960,800	3,467	27,122	203,548
Nashville (Tenn.)	2,789,553	341,062,276	6,709,013	885,856	145,499	3,549,747	42,966	189,054
Chicago region	47,646,981	6,132,537,782	88,492,409	19,112,719	53,861,004	226,163,281	60,148	3,128,882
Chicago (1st Ill.)	21,060,755	2,712,044,504	34,588,312	2,490,923	15,085,394	12,831,626	27,483	1,807,017
Springfield (8th Ill.)	2,664,809	409,016,464	9,018,148	569,732		205,414,396	11,424	612,036
Detroit (Mich.)	18,186,652	2,317,521,733	33,662,119	5,660,776	38,376,508	7,917,259	19,316	72,255
Milwaukee (Wis.)	6,734,714	663,975,051	11,223,830	1,691,288	400,102		1,925	637,574
Omaha region	19,336,819	3,280,221,584	61,188,767	5,257,795	2,784,091	7,706,719	28,474	2,051,445
Aberdeen (S. Dak.)	241,695	60,383,307	971,977	20,834		690	525	136,415
Cheyenne (Wyo.)	219,986	47,998,595	1,982,966	67,991			1,885	1,063
Denver (Colo.)	1,847,496	475,749,674	5,902,392	372,299	242,922	9,291	1,035	145,985
Des Moines (Iowa)	2,250,986	357,373,778	7,684,758	241,512		14,216		744
Fargo (N. Dak.)	222,830	59,115,988	676,732	21,613	130,108		131	80,379
Kansas City (6th Mo.)	2,415,668	309,220,987	6,818,882	224,462		704,557	6,950	195,752
St. Louis (1st Mo.)	4,910,462	710,191,459	15,338,896	1,155,425	1,413,587	3,885,367	4,798	200,544
Omaha (Nobr.)	1,505,034	277,913,574	6,220,167	256,253		1,646,666	11,772	181,885
St. Paul (Minn.)	4,207,708	517,296,072	7,845,507	2,632,206	997,475	1,445,932	1,278	304,053
Wichita (Kans.)	1,523,845	334,977,220	7,747,180	279,201		1,445,932	47,693	2,354,148
Dallas region	15,195,498	2,294,459,944	50,835,180	6,401,061	4,861,590	7,879,319	2,069	141,063
Albuquerque (N. Mex.)	455,174	90,155,989	1,735,890	171,655			230	744,907
Austin (1st Tex.)	4,678,622	760,688,778	17,562,554	3,096,437	3,613,119	90,181	3,467	882,446
Dallas (2d Tex.)	4,290,171	667,836,832	15,069,719	1,810,041			208	10,538
Little Rock (Ark.)	822,566	112,958,057	2,380,138	191,159			4,833	594,815
New Orleans (La.)	2,408,961	322,031,781	7,149,079	386,763	1,248,471	7,788,854	76	378
Oklahoma City (Okla.)	2,441,004	340,808,507	6,995,779	835,006			23,918	378
San Francisco region	29,348,398	4,926,282,964	111,465,077	13,111,505	28,000,908	69,130,900	64,805	3,869,275
Boise (Idaho)	541,116	85,442,825	1,028,993	82,558			50	242
Helena (Mont.)	407,970	90,542,226	1,984,948	100,089	6,764	73	1,160	2,443
Honolulu (Hawaii)	574,453	96,331,746	1,163,567	104,807	490,901	13,090	128	3,178
Los Angeles (6th Calif.)	11,220,927	1,928,124,310	38,264,721	8,523,355	10,181,725	12,071,839	35,103	1,399,298
San Francisco (1st Calif.)	9,043,973	1,505,807,329	40,976,678	2,330,169	8,382,798	56,891,602	23,855	2,147,398
Phoenix (Ariz.)	353,866	128,893,945	1,935,077	160,110		678	1,951	86,665
Portland (Oreg.)	2,318,531	344,962,474	5,671,732	379,743	861,186	6,664	1,997	813
Reno (Nev.)	264,145	53,070,441	8,945,678	79,433			825	65,197
Salt Lake City (Utah)	644,682	101,778,660	1,341,377	24,222				
Seattle (Wash.)	3,672,634	596,359,008	10,152,545	1,319,018	8,076,857	147,633	241	164,042
Total	273,181,565	37,254,619,257	784,590,189	106,694,247	204,793,990	1,640,943,134	989,491	26,992,580

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

Alaska	\$150,835	\$40,236,591	\$548,433	\$8,537				\$29,444
California	20,298,900	3,433,931,639	79,241,299	10,853,524	\$18,564,523	\$68,963,441	\$58,958	3,546,696
Illinois	23,725,664	3,121,060,968	43,006,460	3,060,655	15,085,394	218,246,022	38,907	2,419,953
Maryland (including District of Columbia)	4,824,198	1,331,146,761	18,700,462	2,099,575	3,765,170	151,743,196	17,448	1,262,378
Missouri	7,528,130	1,019,412,476	22,157,778	1,379,887	1,413,587	4,589,924	7,050	396,266
New Jersey	9,703,600	1,185,824,146	55,433,879	5,433,879		58,693,643	21,115	1,437,023
New York	52,513,078	6,264,297,303	143,345,788	46,251,535	86,340,571	47,741,488	33,963	3,371,325
Ohio	18,688,331	2,461,638,779	40,132,674	2,737,704	4,737,521	88,709,643	8,646	676,940
Pennsylvania	24,095,035	2,870,541,099	60,149,737	7,644,806	3,061,522	187,394,306	73,135	1,179,108
Texas	8,969,788	1,428,505,610	32,632,273	4,906,478	3,613,119	90,181	3,697	1,607,353
Washington	3,521,799	536,122,417	9,604,112	1,310,480	8,976,857	147,633	241	134,598
Puerto Rico		8,616,282				367		

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Internal revenue regions and districts		Alcohol taxes—Continued							
		Distilled spirits—Continued							
		Rectification tax, per proof gallon, 30 cents	Export stamps, 10 cents per cask and 5 cents per case	Container stamps, 1 cent per bottle, or ¼ cent if less than ½ pint		Still or worms manufactured \$22 each	Manufacturers of stills \$55 per year	Rectifiers	
				Bottled in bond	Bottled other than in bond			Less than 500 barrels, \$110 per year	500 barrels or more, \$220 per year
Boston region		\$715, 102	\$138	\$2, 110	\$497, 544	\$352	\$535	\$1, 248	\$2, 530
Augusta	(Maine)	3, 497			2, 221				440
Boston	(Mass.)	570, 217	26	2, 030	314, 228	330	303	676	1, 100
Burlington	(Vt.)	56							
Hartford	(Conn.)	141, 331	112		181, 083	22	232	572	990
Portsmouth	(N. H.)								
Providence	(R. I.)			71	12				
New York region		1, 061, 168	10		1, 365, 591	418	785	1, 232	1, 199
Albany	(14th N. Y.)	659, 507			288, 544	286	156		440
Brooklyn	(1st N. Y.)	40, 897			23, 810	22	165	147	220
Buffalo	(28th N. Y.)				79	66	165	450	
Lower Manhattan	(2d N. Y.)	295	10		963, 032		160	635	19
Syracuse	(21st N. Y.)				125		110		
Upper Manhattan	(3d N. Y.)	360, 469			90, 000	44	29		520
Philadelphia region		7, 377, 978	2, 422	155, 913	2, 819, 158	1, 364	1, 608	2, 264	9, 026
Baltimore	(Md.)	3, 603, 437	1, 273	26, 778	1, 177, 228		255	550	3, 190
Camden	(1st N. J.)	49, 239		14, 706	23, 010	22	220		880
Newark	(5th N. J.)	218, 480	31		457, 598	968	544	990	1, 760
Philadelphia	(1st Pa.)	1, 608, 078	651	110, 444	668, 611	242	298	64	2, 536
Pittsburgh	(23d Pa.)	1, 896, 381	467	2, 406	492, 710	110	248	660	440
Seranton	(12th Pa.)	2, 364		1, 579		22	44		220
Wilmington	(Del.)								
Cincinnati region		12, 471, 350	17, 711	805, 201	6, 184, 620	1, 675	1, 351	3, 255	5, 694
Cincinnati	(1st Ohio)	1, 203, 684			656, 683	308	502		660
Cleveland	(18th Ohio)	16, 206	32	34	5, 199	1, 279	473	244	
Columbus	(11th Ohio)						55		
Toledo	(10th Ohio)								
Indianapolis	(Ind.)	6, 844, 093	302	9, 640	2, 176, 947			2, 002	1, 954
Louisville	(Ky.)	4, 408, 382	17, 377	792, 952	3, 338, 097	88	156	1, 008	3, 080
Parkersburg	(W. Va.)	14					110		
Richmond	(Va.)			2, 575	7, 695		55		
Atlanta region		402	356	346	32, 154	67	55	172	
Atlanta	(Ga.)			58	117		55		
Birmingham	(Ala.)		356						
Columbia	(S. C.)	402		287					
Greensboro	(N. C.)								
Jackson	(Miss.)					67		172	
Jacksonville	(Fla.)				363				
Nashville	(Tenn.)				31, 675				
Chicago region		4, 220, 741	3, 203	51, 337	1, 876, 680	234	498	1, 548	2, 420
Chicago	(1st Ill.)	54, 137		1, 124	43, 543	124	215	110	880
Springfield	(8th Ill.)	3, 083, 083	3, 203	50, 214	1, 515, 895	22	92	151	440
Detroit	(Mich.)	175, 335			313, 704	88	191	847	880
Milwaukee	(Wis.)	8, 186			3, 538			440	220
Omaha region		107, 544		2, 251	54, 898	685	469	330	792
Aberdeen	(S. Dak.)					12	30		
Cheyenne	(Wyo.)								
Denver	(Colo.)	100			188			110	
Des Moines	(Iowa)								
Fargo	(N. Dak.)								
Kansas City	(6th Mo.)	1, 204		998	4, 835				132
St. Louis	(1st Mo.)	73, 869		1, 218	29, 047	440	335		
Omaha	(Nehr.)			5					
St. Paul	(Minn.)	32, 371		30	20, 828	88	105	220	660
Wichita	(Kans.)					146			
Dallas region		2, 891	4	414	3, 057	132	284	310	25
Albuquerque	(N. Mex.)	1, 279			803			110	
Austin	(1st Tex.)				1, 202	44			
Dallas	(2d Tex.)			414			79	90	25
Little Rock	(Ark.)	298							
New Orleans	(La.)	1, 314	4		1, 052	88	95	110	
Oklahoma City	(Okla.)						110		
San Francisco region		888, 273	55	2, 564	515, 101	617	689	2, 879	2, 640
Boise	(Idaho)								
Helena	(Mont.)								
Honolulu	(Hawaii)			388	1, 373				
Los Angeles	(6th Calif.)	79, 613	2	1, 743	67, 910	176	96	550	880
San Francisco	(1st Calif.)	808, 390	53	433	440, 656	441	539	2, 131	1, 760
Phoenix	(Ariz.)								
Portland	(Oreg.)				376				
Reno	(Nev.)								
Salt Lake City	(Utah)								
Seattle	(Wash.)	269			4, 786		55	197	
Total		26, 845, 478	23, 900	1, 020, 136	13, 348, 805	5, 544	6, 275	13, 236	24, 326
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE DISTRICT									
Alaska		\$888, 003	\$55	\$2, 176	\$508, 566	\$617	\$635	\$2, 681	\$2, 640
California		4, 037, 220	3, 203	51, 338	1, 559, 438	146	307	261	1, 320
Illinois		3, 608, 437	1, 273	26, 778	1, 082, 002		255	550	3, 190
Maryland (including District of Columbia)		75, 073		2, 216	33, 882	440	335		132
Missouri		267, 719	31	14, 706	480, 608	990	764	990	2, 640
New Jersey		1, 061, 168	10		1, 365, 591	418	785	1, 232	1, 199
New York		1, 218, 890	32	34	661, 882	1, 587	1, 030	244	660
Pennsylvania		3, 506, 823	1, 118	114, 429	1, 161, 321	374	590	724	3, 196
Texas				414	1, 202	44	79	90	25
Washington		269			4, 786		55	197	
Puerto Rico					95, 226				

Footnotes on p. 110.



TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Internal revenue regions and districts <sup>1</sup>	Alcohol taxes—Continued							
	Distilled spirits—Continued			Total distilled spirits	Wines, cordials, etc.			
	Special or occupational taxes				Excise taxes		Floor tax (tax-paid stocks on hand)	
	Wholesale liquor dealers, \$200 per year	Retail dealers in liquor or medicinal spirits, \$50 per year	Nonbeverage manufacturers of spirits, \$25, \$50, \$100 per year <sup>4</sup>		Imported (collected by customs)	Domestic		
Boston region.....	\$75,800	\$870,859	\$9,070	\$66,024,178	\$183,334	\$2,071,346	\$25,953	
Augusta.....	1,800	20,856	400	41,607	19	157,847	48	
Boston.....	44,252	424,179	5,875	43,143,315	142,210	1,414,344	13,709	
Burlington.....	895	24,538	300	347,278	14		9	
Hartford.....	19,653	279,951	1,645	21,934,078	21,283	499,156	9,866	
Portsmouth.....		19,791	200	20,784			3	
Providence.....	9,000	101,544	650	537,115	19,809		2,318	
New York region.....	82,206	1,504,321	10,480	141,514,757	2,375,316	9,453,326	26,693	
Albany.....	10,891	315,038	1,580	41,115,555		1,398,523	6,872	
Brooklyn.....	22,534	392,349	3,625	4,575,072		3,131,836	7,465	
Buffalo.....	2,400	221,293	300	3,132,851	25,817	3,258,041	5,785	
Lower Manhattan.....	21,719	105,439	2,800	68,331,063	2,349,447	974,423	4,544	
Syracuse.....	3,706	244,221	1,550	16,997,568	52	261,583	18	
Upper Manhattan.....	20,963	225,980	625	7,362,648		433,921	2,008	
Philadelphia region.....	130,655	2,106,455	18,763	421,285,820	286,208	7,546,411	12,670	
Baltimore.....	49,405	336,583	3,450	161,990,709	106,594	1,610,143	1,890	
Camden.....	8,667	185,454	890	2,149,985		547,540	6,912	
Newark.....	29,053	449,096	4,680	59,448,062		2,283,631	675	
Philadelphia.....	11,958	456,532	7,675	113,745,527	129,271	2,792,501	2,439	
Pittsburgh.....	3,755	430,818	1,568	83,650,612	343	152,321	482	
Scranton.....	23,000	219,587	325	255,725		160,277	93	
Wilmington.....	4,817	28,385	175	45,181			78	
Cincinnati region.....	128,949	1,514,366	10,075	863,880,814	73,443	3,777,859	19,653	
Cincinnati.....	17,793	363,829	2,950	91,006,394		195,469	2,915	
Cleveland.....	36,405	407,410	1,350	5,839,052	63,162	397,625	2,730	
Columbus.....	19,565	151,700	800	173,211		249,259	69	
Toledo.....	15,167	172,108	875	188,406		276,256	2	
Indianapolis.....	5,616	251,372	1,750	296,263,857	8,216		13,843	
Louisville.....	33,734	117,883	450	468,130,291	1,413	1,604,807	21	
Parkersburg.....		35,284	100	103,418				
Richmond.....	670	14,780	1,800	2,176,183	652	1,054,444	73	
Atlanta region.....	69,346	576,777	6,025	9,679,024	71,540	456,518	18,675	
Atlanta.....	11,774	98,637	1,650	717,618	2,597	205,416	316	
Birmingham.....	5,028	33,406	860	199,238	1,986	161	4	
Columbia.....	2,642	55,989	100	429,446	1,976	6,011		
Greensboro.....	7,039	28,057	550	691,387	1	197,741		
Jackson.....	6,684	64,938	225	147,491			61	
Jacksonville.....	16,718	246,474	325	3,460,816	63,709	47,190	15,282	
Nashville.....	17,466	54,326	2,325	4,033,028	1,271		3,013	
Chicago region.....	192,904	2,905,310	15,875	292,484,066	409,940	3,515,455	44,837	
Chicago.....	63,263	929,456	9,925	30,854,296	326,985	2,155,964	17,743	
Springfield.....	20,321	280,223	825	211,892,326		7,921	2,955	
Detroit.....	85,501	944,329	3,875	47,909,086	52,568	1,219,682	8,210	
Milwaukee.....	28,319	751,302	1,250	1,828,357	30,387	131,888	15,929	
Omaha region.....	78,240	1,037,036	12,018	13,864,992	54,760	1,293,052	40,260	
Aberdeen.....	1,317	46,327		185,315			2,764	
Cheyenne.....	200	35,042		38,190		26	40	
Denver.....	7,976	132,627	880	541,114	11,459	249,439	1,326	
Des Moines.....	600	124,778	2,975	143,313		115,704	20	
Fargo.....	4,317	54,867		269,801				
Kansas City.....	13,576	120,222	800	1,053,526		616,184	1,281	
St. Louis.....	12,429	221,446	3,975	5,842,356	30,995	309,588	7,137	
Omaha.....	2,433	85,368		274,489			127	
St. Paul.....	22,962	154,700	2,675	3,659,176	12,307	2,111	22,831	
Wichita.....	7,430	61,660	1,213	1,857,712			4,735	
Dallas region.....	66,446	678,931	4,326	15,899,570	103,321	634,737	76,367	
Albuquerque.....	5,810	72,836		223,970		3,167	8,210	
Austin.....	13,403	135,620	800	4,600,507	63,324	54,763	22,739	
Dallas.....	27,073	115,485	1,151	1,010,231		195,756	16,602	
Little Rock.....	3,117	41,676	225	69,237		95,505	7,041	
New Orleans.....	15,834	274,086	2,050	9,931,606	40,497	285,597	21,744	
Oklahoma City.....	1,208	38,228	100	64,018			20	
San Francisco region.....	296,364	2,660,420	12,725	105,448,216	447,446	47,830,002	215,264	
Boise.....	2,400	44,807		47,499			6	
Helena.....	6,433	114,608		131,481	1		117	
Honolulu.....	8,893	56,802	100	574,847	4,367		77	
Los Angeles.....	73,024	765,442	4,750	24,682,150	206,568	5,688,373	201,656	
San Francisco.....	114,846	1,045,033	5,725	69,865,661	211,088	41,450,223	2,880	
Phoenix.....	14,498	114,483	50	218,324	2	26	2,347	
Portland.....	15,828	115,075	700	1,002,138	9,089	69,878	654	
Reno.....	3,671	54,327		124,020		191	2,928	
Salt Lake City.....	200	5,821	200	6,221				
Seattle.....	56,571	344,023	1,200	8,795,875	16,332	641,312	4,600	
Total.....	1,120,711	13,854,474	99,356	1,930,081,435	3,955,808	76,578,756	480,262	
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE DISTRICT								
Alaska.....	\$3,270	\$32,793		\$65,507			\$390	
California.....	187,870	1,810,475	\$10,475	94,547,811	\$417,656	\$47,118,696	204,536	
Illinois.....	83,584	1,209,679	10,750	242,746,622	326,985	2,163,885	20,698	
Maryland (including District of Columbia).....	49,405	336,583	3,450	161,895,116	106,594	1,610,143	1,890	
Missouri.....	31,065	341,668	4,275	6,895,882	30,995	925,772	8,418	
New Jersey.....	37,720	634,550	5,570	61,598,067		2,831,171	7,587	
New York.....	82,206	1,504,321	10,480	141,514,757	2,375,316	9,453,326	26,693	
Ohio.....	88,930	1,095,047	5,975	97,207,063		1,118,609	5,716	
Pennsylvania.....	38,713	1,106,937	9,568	197,651,864	129,614	3,105,099	3,014	
Texas.....	40,476	252,105	1,951	5,610,738	63,324	250,519	39,341	
Washington.....	53,301	311,230	1,200	8,730,368	16,332	641,312	4,210	
Puerto Rico.....				95,693				

Footnotes on p. 110.

TABLE I.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Internal revenue regions and districts		Alcohol taxes—Continued						
		Wines, Cordials, etc.—Continued		Total wines	Malt liquors			
					Special or occupational taxes			
					Wholesale dealers in wines or in malt liquors, \$200 per year	Retail dealers in wines or malt liquors, \$50 per year	Excise tax per barrel of 31 gallons, \$9	Floor tax (tax-paid stocks on hand)
Boston region		\$9,170	\$44,864	\$2,334,667	\$17,171,584	\$21,053	\$1,540	\$81,258
Augusta (Maine)				157,914		895		4,275
Boston (Mass.)				1,570,263	9,686,531	13,459	1,100	44,673
Burlington (Vt.)		4,970	44,864	49,856		241		1,773
Hartford (Conn.)		4,200		534,505	1,050,379	2,405	110	20,109
Portsmouth (N. H.)				3		539		3,710
Providence (R. I.)				22,127	6,434,674	3,515	330	6,718
New York region		19,888	21,752	11,896,976	105,776,894	135,684	2,800	63,997
Albany (14th N. Y.)		2,000		1,402,394	11,565,365	107,523	330	15,729
Brooklyn (1st N. Y.)		4,224	7,362	3,150,887	52,085,592	15,107	950	25,596
Buffalo (28th N. Y.)		450	113	3,290,206	18,195,705	12,270	660	8,298
Lower Manhattan (2d N. Y.)		9,593	5,558	3,343,566	2,187,000	243	110	10,125
Syracuse (21st N. Y.)				261,653	5,293,707	151	750	1,403
Upper Manhattan (3d N. Y.)		3,620	8,720	448,269	16,449,525	390		320,640
Philadelphia region		6,950	32,934	7,835,074	145,918,573	8,523	7,684	32,504
Baltimore (Md.)			21,411	1,740,038	19,885,884	1,285	770	18,138
Camden (1st N. J.)		4,130	3,000	561,582	2,538,733	3,020	330	32,828
Newark (5th N. J.)		2,621	600	2,287,527	59,692,945	428	550	105,551
Philadelphia (1st Pa.)				2,924,211	33,196,353	1,773	3,834	104,248
Pittsburgh (23d Pa.)		200	7,923	161,268	22,113,765	1,798	1,430	25,772
Scranton (12th Pa.)				160,370	8,287,954	163	660	1,600
Wilmington (Del.)				78	202,939	62	110	84,960
Cincinnati region		25,412	345,950	4,242,323	80,686,828	6,908	3,291	5,236
Cincinnati (1st Ohio)		353	1,483	200,220	16,278,853	282	770	4,512
Cleveland (18th Ohio)		98		463,614	18,668,428	1,919	330	2,827
Columbus (11th Ohio)		200	50	249,578	1,852,559	160	385	5,110
Toledo (10th Ohio)		600	6,085	282,944	3,608,190	344	550	19,079
Indianapolis (Ind.)		10,983	102,894	135,935	20,133,341	1,213	150	22,811
Louisville (Ky.)		288	50	1,606,580	18,315,636	225	880	14,018
Parkersburg (W. Va.)		405	24,153	24,557	534,357	264	5	11,366
Richmond (Va.)		12,485	211,241	1,278,896	1,305,464	2,500	220	70,236
Atlanta region		25,221	360,468	932,422	4,683,001	15,647	990	7,976
Atlanta (Ga.)		4,716	66,411	279,458	434,684	548	110	8,174
Birmingham (Ala.)		200	50	2,401		2,343		7,470
Columbia (S. C.)		4,223	75,090	87,300	1,437			7,950
Greensboro (N. C.)		5,250	67,091	270,091	387,502	125	110	5,576
Jackson (Miss.)		771	9,627	10,459		44		

Jacksonville	(Fla.)	10,050	141,998	278,229	2,988,887	11,622	550	8,727
Nashville	(Tenn.)		200	4,484	870,491	965	220	23,363
Chicago region		3,401	840	3,974,473	185,767,770	19,353	9,881	222,810
Chicago	(1st Ill.)	881	333	2,501,906	17,182,197	10,506	1,980	70,393
Springfield	(8th Ill.)		55	10,930	17,723,473	4,292	660	26,717
Detroit	(Mich.)	2,520	447	1,283,427	42,786,934	1,720	1,500	33,704
Milwaukee	(Wis.)		5	178,210	108,075,167	2,835	5,841	91,997
Omaha region		7,203	14,487	1,409,762	112,905,225	18,676	3,876	157,800
Aberdeen	(S. Dak.)			2,764		434		7,913
Cheyenne	(Wyo.)			65	272,498	117	110	6,600
Denver	(Colo.)		2,405	264,629	7,969,178	454	440	9,255
Des Moines	(Iowa)		2	115,725	522,104	1,272	732	29,329
Fargo	(N. Dak.)	117	66	183		8,996		5,024
Kansas City	(6th Mo.)	5,286	8,584	631,286	6,759,259	1,731	224	8,042
St. Louis	(1st Mo.)	1,051	2,897	351,667	63,862,548	1,697	1,210	13,697
Omaha	(Nehr.)			127	8,287,088	305	110	15,006
St. Paul	(Minn.)	800	346	38,394	25,232,551	2,681	1,051	47,808
Wichita	(Kans.)		188	4,923		988		15,126
Dallas region		6,333	220,809	1,042,107	37,006,852	19,669	1,210	100,173
Albuquerque	(N. Mex.)	200		11,577		7,048		1,942
Austin	(1st Tex.)	1,667	180,556	323,048	17,051,283	3,499	550	44,928
Dallas	(2d Tex.)	1	19,713	232,071	50	3,828		21,911
Little Rock	(Ark.)	4,465	20,208	127,220	1,484	602		6,237
New Orleans	(La.)			347,838	19,569,386	4,674	550	11,614
Oklahoma City	(Okla.)		332	352	384,649	118	110	13,542
San Francisco region		1,485	672	48,494,869	73,006,031	237,785	5,785	90,291
Boise	(Idaho)		50	56	398,850	265	221	9,747
Helena	(Mont.)			118	1,986,625	1,020	990	11,074
Honolulu	(Hawaii)		16	4,460	788,664	196	770	1,995
Los Angeles	(6th Calif.)			6,076,597	18,203,005	209,267	770	12,847
San Francisco	(1st Calif.)	1,367	150	41,665,707	27,297,369	5,306	1,164	22,106
Phoenix	(Ariz.)			2,374	1,692,056	2,398	110	1,452
Portland	(Oreg.)		44	79,665	2,832,210	2,100	220	9,028
Reno	(Nev.)			3,119	92,969	3,423	110	2,359
Salt Lake City	(Utah)				1,420,673	535	220	5,204
Seattle	(Wash.)	118	412	662,773	18,353,621	13,255	1,210	14,479
Total		105,063	1,042,783	82,162,673	762,982,757	483,279	37,157	1,192,166

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

Alaska		\$1,367	\$150	\$390	\$45,500,374	\$2,727		\$3,260
California		881	388	47,742,304	34,905,670	214,573	\$1,934	34,953
Illinois			21,411	1,740,038	18,885,884	1,285	770	32,504
Maryland (including District of Columbia)		6,287	11,481	982,953	70,621,807	3,428	1,434	21,739
Missouri		6,751	3,600	2,849,109	62,231,678	3,443	880	50,966
New Jersey		19,888	21,752	11,896,976	105,776,894	135,684	2,800	63,997
New York		1,251	7,618	1,196,356	40,398,030	2,705	2,035	17,685
Ohio		200	7,923	3,245,849	63,598,072	3,734	5,924	235,571
Pennsylvania		1,668	200,269	555,119	17,051,333	7,327	550	66,839
Texas		118	412	662,383	18,353,621	10,527	1,210	11,220
Washington								
Puerto Rico								

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Internal revenue regions and districts <sup>1</sup>		Alcohol taxes—Continued			Tobacco taxes			
		Malt liquors—Continued		Total alcohol taxes	Large cigars classified by intended retail prices			
		Special or occupa- tional taxes—Con.	Total malt liquors		Class A, tax per thousand, \$2.50	Class B, tax per thousand, \$3	Class C, tax per thousand, \$4	Class D, tax per thousand, \$7
		Retail dealers in malt liquors, \$22 per year						
Boston region.....		\$196,278	\$17,471,713	\$85,830,558	\$1,025	\$5,144	\$13,989	\$300,665
Augusta..... (Maine)		66,864	72,034	271,555				198
Boston..... (Mass.)		6,830	9,762,593	54,466,170	917	2,144	9,099	280,071
Burlington..... (Vt.)		7,056	9,070	406,205			6	7
Hartford..... (Conn.)		67,950	1,140,953	23,609,536		51	2,715	12,259
Portsmouth..... (N. H.)		45,883	50,131	70,919				2,269
Providence..... (R. I.)		1,694	6,446,981	7,006,173	108	2,948	2,159	5,861
New York region.....		653,376	106,632,752	260,044,485	2,829	35,224	186,865	46,146
Albany..... (14th N. Y.)		120,645	11,809,591	54,327,540	499	2,597	2,805	10,736
Brooklyn..... (1st N. Y.)		224,934	52,352,179	60,078,139	770	19,507	87,211	10,930
Buffalo..... (28th N. Y.)		90,127	18,307,060	24,730,117		1,677	2,196	600
Lower Manhattan..... (2d N. Y.)		35,749	2,226,948	73,900,577	592	10,885	91,138	18,360
Syracuse..... (21st N. Y.)		76,983	5,383,716	22,642,937	140	317	742	1,085
Upper Manhattan..... (3d N. Y.)		102,939	16,554,257	24,365,174	829	241	2,772	4,436
Philadelphia region.....		163,288	146,418,709	575,539,502	16,489	28,666	3,520,470	1,036,108
Baltimore..... (Md.)		58,597	19,979,040	183,709,786			105,953	1,731
Camden..... (1st N. J.)		2,890	2,563,111	5,274,678	656	265	26,772	11,401
Newark..... (5th N. J.)		9,059	59,735,805	121,471,414	565	197	265,960	88,903
Philadelphia..... (1st Pa.)		44,652	33,352,163	150,021,900	10,503	20,395	2,456,856	641,512
Pittsburgh..... (23d Pa.)		33,937	22,255,178	106,067,058		1,551	32,348	9,913
Scranton..... (12th Pa.)		13,343	8,327,891	8,743,986	4,764	6,258	632,322	282,575
Wilmington..... (Del.)		811	205,522	250,782			260	74
Cincinnati region.....		297,981	81,079,967	949,203,104	850	9,295	634,076	679,833
Cincinnati..... (1st Ohio)		17,720	16,302,861	107,509,475	38	36	297	561
Cleveland..... (18th Ohio)		7,142	18,672,331	24,974,998	4	915	59,705	71,406
Columbus..... (11th Ohio)		10,048	1,865,979	2,288,767	65	459	2,104	4
Toledo..... (10th Ohio)		8,117	3,622,311	4,093,661			181,969	220,080
Indianapolis..... (Ind.)		24,147	20,177,931	316,577,724	363	153	55,887	179,512
Louisville..... (Ky.)		67,513	18,407,064	488,143,985	263	180	2,504	831
Parkersburg..... (W. Va.)		90,507	639,151	767,127	32	1,163	57,401	197,535
Richmond..... (Va.)		72,788	1,392,338	4,847,417	86	6,420	274,208	905
Atlanta region.....		653,957	5,423,831	16,035,276	62,190	515,478	4,430,034	2,222,425
Atlanta..... (Ga.)		63,942	507,260	1,504,336		4,200	900,160	21
Birmingham..... (Ala.)		67,286	77,803	279,442			560,082	7
Columbia..... (S. C.)		107,008	115,915	632,661	250	299,000		49
Greensboro..... (N. C.)		98,155	493,841	1,455,319			99,086	20,188
Jackson..... (Miss.)		71,854	78,473	236,424				

Jacksonville (Fla.)	117,840	3,127,625	6,866,670	61,940	204,478	2,767,359	2,135,660
Nashville (Tenn.)	127,873	1,022,912	5,060,424		7,800	93,333	66,500
Chicago region	178,425	186,198,339	482,656,878	1,023	135	60,734	27,621
Chicago (1st Ill.)	15,883	17,280,969	50,637,162	510	135	1,297	3,364
Springfield (8th Ill.)	13,297	17,768,439	229,671,695			184	4,057
Detroit (Mich.)	12,424	42,836,281	92,028,794	513		49,836	16,902
Milwaukee (Wis.)	136,821	108,312,680	110,319,227			9,418	3,307
Omaha region	687,791	113,773,367	129,048,121	13	1	28,443	8,014
Aberdeen (S. Dak.)	34,140	42,488	230,567				
Cheyenne (Wyo.)	3,690	283,016	321,270				56
Denver (Colo.)	23,599	8,002,927	8,808,669			96	826
Des Moines (Iowa)	129,438	682,874	941,912				
Fargo (N. Dak.)	8,904	22,923	292,907				
Kansas City (6th Mo.)	34,745	6,804,000	8,488,812			24,836	403
St. Louis (1st Me.)	90,355	63,969,507	70,163,530			2,786	6,188
Omaha (Nehr.)	28,364	8,330,872	8,605,488			39	116
St. Paul (Minn.)	236,665	25,520,956	29,218,526	4		665	426
Wichita (Kans.)	97,690	113,804	1,975,439	9	1	21	
Dallas region	667,813	37,795,718	54,737,394			2,722	113,521
Albuquerque (N. Mex.)	537	9,526	245,073				
Austin (1st Tex.)	332,753	17,433,013	22,356,569			2,316	3,853
Dallas (2d Tex.)	101,700	127,489	1,389,792			70	490
Little Rock (Ark.)	49,429	57,752	254,210				
New Orleans (La.)	84,047	19,670,171	29,049,615			335	109,178
Oklahoma City (Okla.)	99,347	497,766	562,136				
San Francisco region	486,803	73,886,674	227,829,769		4,089	42,138	14,181
Boise (Idaho)	43,193	452,276	499,830				
Helena (Mont.)	12,970	2,012,680	2,144,279				
Honolulu (Hawaii)	2,131	793,756	1,373,063			7,711	6,148
Los Angeles (8th Calif.)	131,178	18,557,067	49,315,814			1,045	913
San Francisco (1st Calif.)	131,961	27,457,905	138,989,274		4,089	33,343	6,392
Phoenix (Ariz.)	6,820	1,702,836	1,923,535				
Portland (Oreg.)	67,770	2,911,328	3,993,130			4	77
Reno (Nev.)	4,982	103,833	230,972				
Salt Lake City (Utah)	44,181	1,470,813	1,477,034				
Seattle (Wash.)	41,616	18,424,181	27,882,829			35	651
Total	3,986,712	768,681,070	2,780,925,178	84,416	598,032	8,919,470	4,448,514

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

Alaska	\$1,224	\$7,210	\$73,108				
California	263,139	46,014,972	188,305,088		\$4,089	\$34,388	\$7,305
Illinois	29,180	35,049,398	280,308,857	\$510	135	1,481	7,411
Maryland (including District of Columbia)	58,597	19,979,040	183,614,193			105,953	1,731
Missouri	125,100	70,773,507	78,652,342			27,622	6,591
New Jersey	11,949	62,298,916	126,746,092	1,221	482	292,732	100,304
New York	653,376	106,632,752	260,044,485	2,829	35,224	186,865	46,146
Ohio	43,027	40,463,482	138,866,901	107	1,410	244,075	301,051
Pennsylvania	91,932	63,935,232	264,832,944	15,267	28,204	3,121,526	934,000
Texas	434,453	17,560,502	23,726,361			2,386	4,343
Washington	40,393	18,416,971	27,809,721			35	651
Puerto Rico			95,893				

Footnotes on p. 110.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Internal revenue regions and districts 1		Tobacco taxes—Continued						
		Large cigars classified by intended retail prices—Con.			Small cigars, tax per thou- sand, 75 cents	Cigar and cig- arette floor tax (tax-paid stocks on hand)	Cigarettes per thousand, class A (small) \$4, class B (large) \$8.40	Cigarette papers (½ cent) and tubes (1 cent)
		Class E, tax per thousand, \$10	Class F, tax per thousand, \$15	Class G, tax per thousand, \$20				
Boston region		\$635,151	\$17,816	\$6,551		\$5,950	\$81	\$82,740
Augusta (Maine)		8				12	10	
Boston (Mass.)		135,849	10,888	5,440		2,814	67	14,370
Burlington (Vt.)		1		3		35	1	
Hartford (Conn.)		193,966	6,928	59		39	3	68,370
Portsmouth (N. H.)		302,898		50		3,047		
Providence (R. I.)		2,430				3		
New York region		750,267	57,054	250,132	\$656	1,940	11,267,874	7,318
Albany (14th N. Y.)		484,482	8,097	6,306	361	963	8	
Brooklyn (1st N. Y.)		191,054	4,091	1,706	258	820	2,248,517	
Buffalo (28th N. Y.)		3,520		281			5	
Lower Manhattan (2d N. Y.)		27,731	14,738	200,122	38	36	9,015,488	7,318
Syracuse (21st N. Y.)		1,330	1,050	2		5	15	
Upper Manhattan (3d N. Y.)		42,151	29,076	41,716		115	3,841	
Philadelphia region		16,525,384	1,787,750	1,310,129	26	896	42,402,381	
Baltimore (Md.)		9,466	7	195	21	188	7,488	
Camden (1st N. J.)		1,329,149	257,318	551,161	5		896	
Newark (5th N. J.)		1,086,823	105,794	32,509		461	40,492,825	
Philadelphia (1st Pa.)		7,481,954	1,298,533	707,070		230	1,900,164	
Pittsburgh (23d Pa.)		1,786	1	531			23	
Seranton (12th Pa.)		6,616,206	126,097	18,664		16	985	
Wilmington (Del.)								
Cincinnati region		4,330,193	130,125	11,979	48,000	685	667,580,736	1
Cincinnati (1st Ohio)		101,670	713	32		11	11	
Cleveland (18th Ohio)		141,887	9,019	11,730		106	33	
Columbus (11th Ohio)		10	2	4		1	7	
Toledo (10th Ohio)		1,212,132	3,600	8			56	
Indianapolis (Ind.)		692,745	375	199		169	17	
Louisville (Ky.)		831,230	116,416	2		4	294,988,162	1
Parkersburg (W. Va.)		803,506				31	800	
Richmond (Va.)		547,012	1	5	48,000	362	372,591,651	
Atlanta region		2,123,033	267,389	1,910,425	33	345	865,528,300	626,616
Atlanta (Ga.)		10		9		13	3	
Birmingham (Ala.)		1		67		11	9	
Columbia (S. C.)		1,242,148				48	26	
Greensboro (N. C.)		186		6		13	865,526,959	626,616
Jackson (Miss.)						56		
Jacksonville (Fla.)		880,684	267,389	1,910,344	33	161	1,303	
Nashville (Tenn.)		4				43		
Chicago region		551,279	45,722	38,692		4,396	389	
Chicago (1st Ill.)		59,406	13,159	14,553		4,099	364	
Springfield (8th Ill.)		5,467				21		
Detroit (Mich.)		374,479	29,936	19,250		196	7	
Milwaukee (Wis.)		111,937	2,627	4,890		80	19	
Omaha region		43,003	49	1,574		702	37	
Aberdeen (S. Dak.)						6		
Cheyenne (Wyo.)		1						
Denver (Colo.)		476				38		
Des Moines (Iowa)		1,113				444		
Fargo (N. Dak.)							10	
Kansas City (6th Mo.)		25,292				56		
St. Louis (1st Mo.)		14,544	16	1,561		100	15	
Omaha (Nebr.)		150				9		
St. Paul (Minn.)		1,429	33	13		47	9	
Wichita (Kans.)						3	2	
Dallas region		777,587	253,629	25,001		180	353	30
Albuquerque (N. Mex.)				30		4		
Austin (1st Tex.)		49,701	50,243	2,367		31	204	
Dallas (2d Tex.)		289	23	1		56	41	30
Little Rock (Ark.)						48	74	
New Orleans (La.)		727,596	203,364	22,601		34	32	
Oklahoma City (Okla.)				3		7	2	
San Francisco region		122,410	237,098	17,052	71	4,367	2,164	
Boise (Idaho)						74		
Helena (Mont.)		5				37		
Honolulu (Hawaii)		138	13	61		36	14	
Los Angeles (6th Calif.)		115,258	231,364	14,841	71	1,911	1,402	
San Francisco (1st Calif.)		6,239	5,662	2,076		1,145	668	
Phoenix (Ariz.)						7	3	
Portland (Oreg.)		415		2		495	75	
Reno (Nev.)						12		
Salt Lake City (Utah)		249				54		
Seattle (Wash.)		106	53	73		597	2	
Total		25,858,307	2,796,627	3,571,536	48,786	19,459	1,686,782,314	718,707
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE DISTRICT								
Alaska						\$34		
California		\$121,497	\$237,026	\$16,917	\$71	3,056	\$2,070	
Illinois		54,863	13,159	14,553		4,120	364	
Maryland (including District of Columbia)		9,466	7	195	21	188	7,488	
Missouri		39,836	16	1,561		156	15	
New Jersey		2,415,972	363,112	583,670	5	461	40,493,721	
New York		750,267	57,054	250,132	656	1,940	11,267,874	\$7,318
Ohio		1,455,699	13,334	11,774		118	107	
Pennsylvania		14,099,946	1,424,631	726,265		246	1,901,172	
Texas		49,990	50,266	2,368		87	245	30
Washington		106	53	73		562	2	
Puerto Rico								

Footnotes on p. 110.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Internal revenue regions and districts	Tobacco taxes—Continued			Stamp taxes on documents, other instruments, and playing cards				
	Manufactured tobacco (chewing, smoking, and snuff), 10 cents per pound	Leaf tobacco sold or removed in violation of sec. 2059 I. R. C.	Total tobacco taxes	Issues and transfers of bonds of indebtedness, or capital stock, foreign insurance policies, and deeds of conveyance.		Silver bullion transfers, 50 percent of profit	Playing cards, per pack, 13 cents	Total stamp taxes on documents, etc.
				Sales by postmasters	Sales by directors			
Boston region	\$18,255		\$1,087,367	\$1,247,848	\$2,266,227	\$1,413	\$199	\$3,515,688
Augusta (Maine)			227	116,039	12,582		1	128,622
Boston (Mass.)	17,133		479,791	643,315	1,566,202	178	198	2,209,894
Burlington (Vt.)			54	42,322	48,292		1	90,515
Hartford (Conn.)	850		285,288	323,159	430,385	137		753,681
Providence (N. H.)			308,264	73,998	29,624			103,622
Providence (R. I.)	272		13,792	49,014	179,142	1,099		229,255
New York region	101,783	\$508	12,708,597	1,030,871	33,028,805	45,322	226,256	34,331,254
Albany (14th N. Y.)	593	390	517,777		126,639		83,201	210,140
Brooklyn (1st N. Y.)	36,671	36	2,601,571		313,975	424		314,400
Buffalo (28th N. Y.)	476		8,756		488,997	88	123,500	612,585
Lower Manhattan (2d N. Y.)	18,282	142	9,404,870	1,030,871	31,654,699	44,568	17,842	32,747,980
Syracuse (21st N. Y.)	41,544		46,229		177,867			177,867
Upper Manhattan (3d N. Y.)	4,217		129,394		266,327	242	1,714	268,283
Philadelphia region	1,207,773		67,836,071	2,461,189	4,667,414	22,399	1,126	7,152,127
Baltimore (Md.)	43		125,091	639,829	641,687	322	1	1,282,038
Camden (1st N. J.)			2,177,525		141,595		869	142,463
Newark (5th N. J.)	774,563		42,848,601	998,786	569,931	21,922	69	1,590,708
Philadelphia (1st Pa.)	281,315		14,748,531		2,319,741	77	186	2,320,004
Pittsburgh (28d Pa.)	2,373		48,525	804,969	722,536	78	1	1,527,584
Seranton (12th Pa.)	25		7,687,912		100,703			100,703
Wilmington (Del.)	199,453		199,788	17,606	171,021			188,627
Cincinnati region	6,646,131		680,071,905	2,589,528	2,513,717	14	5,264,099	10,367,353
Cincinnati (1st Ohio)	39,054		142,422	998,481	682,222		5,259,276	6,839,978
Cleveland (18th Ohio)	11,402		306,206		789,109		57	789,166
Columbus (11th Ohio)			2,655		240,991		4,680	245,671
Toledo (10th Ohio)	484,022		2,110,866		154,609	14	78	154,701
Indianapolis (Ind.)	2,523		931,943	546,757	380,572		4	927,432
Louisville (Ky.)	2,861,293		298,800,855	307,081	169,412			476,493
Parkersburg (W. Va.)	1,071,122		2,131,590	182,065	48,609			230,673
Richmond (Va.)	2,176,716		375,645,367	555,140	148,194		5	703,338
Atlanta region	9,145,129	683	886,832,081	2,706,140	879,488	99	119	3,585,846
Atlanta (Ga.)		683	905,099	336,262	298,801		15	635,078
Birmingham (Ala.)			560,177	264,513	47,855	64	65	312,498
Columbia (S. C.)			1,561,535	212,835	37,026			249,861
Greensboro (N. C.)	7,180,172		873,453,227	396,048	80,668			476,716
Jackson (Miss.)			56	134,058	42,038			176,096
Jacksonville (Fla.)			8,229,360	1,016,151	191,017	34	39	1,207,241

Nashville (Tenn.)	1,964,957		2,132,637	346,272	132,084			528,366
Chicago region	1,915,164	11	2,645,166	1,939,476	7,615,634	8,522	1,363,353	10,927,936
Chicago (1st Ill.)	1,134,294	11	1,231,181	780,944	5,708,832	6,145	832,219	7,328,141
Springfield (8th Ill.)	5,031		15,760		153,943			153,943
Detroit (Mich.)	759,214		1,250,333	630,263	1,293,181		687	1,924,131
Milwaukee (Wis.)	15,624		147,902	528,269	460,677	2,377	530,447	1,521,770
Omaha region	1,909,642		1,991,476	2,590,604	1,973,201	73	719,229	5,283,108
Aberdeen (S. Dak.)			6	90,193	8,170			98,372
Cheyenne (Wyo.)			1	67,557	12,477			80,033
Denver (Colo.)			666	250,140	399,363		28,648	578,151
Des Moines (Iowa)	675		3,067	516,989	7,129			524,118
Fargo (N. Dak.)			10	90,961	16,028			106,989
Kansas City (8th Mo.)			50,586		368,903	21	546	369,470
St. Louis (1st Mo.)	1,908,154		1,933,363	714,063	337,425		932	1,032,420
Omaha (Nebr.)			313	209,759	147,956			357,714
St. Paul (Minn.)	809		3,436	338,423	519,578	51	689,103	1,647,155
Wichita (Kans.)	3,035		39	312,520	156,165			468,685
Dallas region			1,176,058	2,270,495	2,476,619		1,225	4,745,239
Albuquerque (N. Mex.)			34	90,297	77,474			167,771
Austin (1st Tex.)	3,034		111,748		818,559		167	818,726
Dallas (2d Tex.)			999	1,189,885	1,059,401		962	2,250,248
Little Rock (Ark.)			128	147,386	52,326		4	199,712
New Orleans (La.)	1		1,063,142	360,353	165,727		4	528,086
Oklahoma City (Okla.)			12	482,573	303,033		92	785,607
San Francisco region	118,678		562,242	3,987,643	6,394,418	19,125	6,543	10,407,630
Boise (Idaho)			74	118,179	13,482			131,661
Helena (Mont.)			42	136,759	12,185			148,944
Honolulu (Hawaii)	4		14,125	1,934	115,396		3,021	120,350
Los Angeles (6th Calif.)	1,349		368,152	2,885,618	3,463,116		2,315	3,463,431
San Francisco (1st Calif.)	117,226		176,840	1,451,287	1,451,287	17,858	868	4,355,832
Phoenix (Ariz.)	99		9	115,110	160,066	120	18	275,312
Portland (Oreg.)			1,167	312,704	240,180		244	553,128
Reno (Nev.)			12	45,967	57,380			103,347
Salt Lake City (Utah)			303	47,373	109,357		13	156,748
Seattle (Wash.)	1		1,519	324,000	771,967	1,147	66	1,097,180
Total	21,065,590	1,202	1,654,910,962	20,823,689	61,816,423	96,968	7,582,150	90,319,220

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

Alaska			\$34		\$244			\$244
California	\$118,575		544,992	\$2,885,618	4,914,403	\$17,858	\$3,183	7,820,963
Illinois	1,140,325	\$11	1,246,931	780,944	5,882,775	6,145	832,219	7,482,084
Maryland (including District of Columbia)	43		126,091	639,829	641,887	322	1	1,282,038
Missouri	1,908,154		1,983,949	714,063	706,328	21	1,478	1,421,890
New Jersey	774,563		45,026,226	998,786	711,526	21,922	938	1,733,171
New York	101,783	508	12,708,597	1,030,871	33,028,805	45,322	226,256	34,331,254
Ohio	534,478		2,662,149	998,481	1,766,931	14	5,264,091	8,029,516
Pennsylvania	233,713		22,484,968	804,969	3,142,980	155	167	3,948,291
Texas	3,034		112,747	1,189,885	1,877,960		1,129	3,068,974
Washington	1		1,484	324,000	771,723	1,147	66	1,096,936
Puerto Rico								



TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Internal revenue regions and districts:		Manufacturers' excise taxes					
		Lubricating oils, per gallon, 6 cents	Gasoline, per gallon, 2 cents	Floor tax, gasoline, 1/2 cent per gallon	Tires (wholly or in part of rubber), per pound, 5 cents	Inner tubes, per pound, 9 cents	Mechanical pencils, pens, and lighters, 15 percent
Boston region		\$132,975	\$3,910,908	\$16	\$2,313,316	\$322,544	\$388,854
Augusta	(Maine)						\$231,721
Boston	(Mass.)	93,872	3,212,555		155		23,945
Burlington	(Vt.)				16		149,576
Hartford	(Conn.)	25,458	475,165	16	2,307,834	322,544	98,416
Portsmouth	(N. H.)		30				2,283
Providence	(R. I.)	13,645	223,158		5,312		55,035
New York region		27,446,791	309,869,156		34,868,137	4,543,891	1,421,452
Albany	(14th N. Y.)		173,502		16,340		42,463
Brooklyn	(1st N. Y.)	179,992	462,767				247,310
Buffalo	(28th N. Y.)	106,901	1,395,287		2,324,697	251,722	290,534
Lower Manhattan	(2d N. Y.)	10,328,706	123,562,123		3,697	546,526	1,059,780
Syracuse	(21st N. Y.)	1,303	154,407		5		5,843,034
Upper Manhattan	(3d N. Y.)	16,829,890	184,121,071		32,523,398	3,743,643	71,899
Philadelphia region		15,590,868	163,483,938		6,892,229	1,835,298	3,708,589
Baltimore	(Md.)	1,140,698	24,290,054		4,024,675	769,480	561,591
Camden	(1st N. J.)	33,903					603,526
Newark	(5th N. J.)	646,351	4,410,454		711	11	2,443,887
Philadelphia	(1st Pa.)	4,988,491	61,592,337		2,514,597	985,100	5,807
Pittsburgh	(23d Pa.)	8,781,424	72,851,152		352,245	80,707	654,864
Scranton	(12th Pa.)						32,114
Wilmington	(Del.)		339,942				235
Cincinnati region		4,274,517	56,287,891	13	100,609,154	17,475,652	148,561
Cincinnati	(1st Ohio)	101,584	649,231		2,864,603	336,120	7,056
Cleveland	(18th Ohio)	2,071,140	16,589,368		96,225,383	17,074,954	26
Columbus	(11th Ohio)	19,938	55,964				24,446
Toledo	(10th Ohio)	240,494	9,075,788		1,504,996	64,506	704
Indianapolis	(Ind.)	146,666	3,649,295		14,172		13,560,995
Louisville	(Ky.)	1,492,999	24,879,327			73	17,195,311
Parkersburg	(W. Va.)	141,005	667,144	9			411,704
Richmond	(Va.)	60,710	721,773	4			18,205
Atlanta region		150,769	10,349,449	21	2,833,961	554,781	116,269
Atlanta	(Ga.)	40,011	2,186,054	21			576,804
Birmingham	(Ala.)		846,637		8,595	290,363	575,684
Columbia	(S. C.)	5	960				269,903
Greensboro	(N. C.)		22,604		133		839,116
Jackson	(Miss.)	93	806,279		2,816,360	264,418	995
Jacksonville	(Fla.)		4,932,259		5		429,310
Nashville	(Tenn.)	110,861	1,554,657		8,888		3,454
							93,546
							96,029
Chicago region		7,518,595	79,483,574	333	3,003,168	53,460	1,754,041
Chicago	(1st Ill.)	6,885,412	65,133,285		29,520	8,439	427,137
Springfield	(8th Ill.)	82,116	2,852,695		40	27	17,818
Detroit	(Mich.)	301,884	7,843,099	285	2,938,883	33,132	70,856
Milwaukee	(Wis.)	249,173	3,654,495	48	34,724	11,962	1,238,231
Omaha region		2,576,945	33,640,480	133	4,067,449	338,357	2,258,401
Aberdeen	(S. Dak.)	2,351	101,853				8,580
Cheyenne	(Wyo.)		1,955,087				3,930
Denver	(Colo.)	83,118	3,891,293		1,234,637	86,370	293,814
Des Moines	(Iowa)	122,630	266,677		2,818,516	5	302,293
Fargo	(N. Dak.)	9,540	1,932				7,343
Kansas City	(6th Mo.)	1,047,008	3,737,440		14,100	7,050	210,058
St. Louis	(1st Mo.)	295,494	3,713,833		1	144,203	360,598
Omaha	(Nehr.)	131,993	272,546				47,144
St. Paul	(Minn.)	708,111	10,316,930	25	139	100,396	134,542
Wichita	(Kans.)	176,700	9,382,889	108	55	333	55,562
Dallas region		8,483,320	143,632,945		1,097		706
Albuquerque	(N. Mex.)	150	2,320,813				10
Austin	(1st Tex.)	896,637	18,454,017				48
Dallas	(2d Tex.)	956,213	18,757,153		601		74
Little Rock	(Ark.)	200,394	1,885,246		496		441
New Orleans	(La.)	782,784	9,913,459				133
Oklahoma City	(Okla.)	5,657,142	92,302,257		333,616	593	1,680,841
San Francisco region		7,136,105	90,016,621	3,092			4,187,611
Boise	(Idaho)		31,432	39			23,561
Helena	(Mont.)	1,323	2,383		9		10,581
Honolulu	(Hawaii)	43					4,427
Los Angeles	(6th Calif.)	3,801,286	52,148,223	3,053	22,231		1,943,239
San Francisco	(1st Calif.)	3,235,906	35,242,909		311,272	509	868,150
Phoenix	(Ariz.)		94				1,733
Portland	(Oreg.)				34		401,289
Reno	(Nev.)						
Salt Lake City	(Utah)	87,043	2,017,446		69	84	5
Seattle	(Wash.)	10,504	574,133				934,632
Total		73,320,885	890,674,961	3,609	154,922,127	25,124,576	11,938,188
							210,032,385
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE DISTRICT							
Alaska		\$161	\$26,454		\$333,503	\$509	\$1,680,835
California		7,037,192	87,391,132	\$3,053	29,560	8,466	444,955
Illinois		6,907,528	67,985,980		4,024,675	759,480	504
Maryland (including District of Columbia)		1,140,698	24,290,054		14,101	151,253	365,352
Missouri		1,342,652	7,451,273		711	11	3,047,413
New Jersey		680,254					
New York		27,446,791	309,869,156		34,868,137	4,543,891	1,421,452
Ohio		2,433,136	25,370,351		100,594,932	17,475,580	31,528
Pennsylvania		13,769,915	134,443,489		2,866,843	1,065,807	660,671
Texas		1,852,850	37,211,170		601		122
Washington		10,342	547,679		69	84	5
Puerto Rico							

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Internal revenue regions and districts 1		Manufacturers' excise taxes—Continued						
		Other auto- mobile chassis and bodies and motorcycles, 8 percent	Parts and accessories for automobiles and motorcycles, 8 percent	Electric, gas, and oil appliances, 10 percent	Electric light bulbs, 20 percent	Radio sets, television sets, phonographs, components, etc., 10 percent	Phonograph records, 10 percent	Musical instruments, 10 percent
Boston region		\$246,685	\$4,982,360	\$9,705,890	\$812,926	\$2,424,543	\$1,372,895	\$241,377
Augusta	(Maine)		12,521	10,596				
Boston	(Mass.)	206,019	1,458,816	2,235,370	763,895	1,755,582	95,847	117,065
Burlington	(Vt.)	1,527	1,577	5,035				64,890
Hartford	(Conn.)	39,139	2,170,776	7,444,961	49,031	667,692	1,277,002	36,368
Providence	(R. I.)		9,707	1,218				9,251
New York region		2,711,013	1,330,963	2,710		1,269	45	13,802
Albany	(14th N. Y.)		7,980,178	8,294,283	5,141,835	30,223,649	2,339,948	2,479,473
Brooklyn	(1st N. Y.)		684,905	417,133	25,382	387,239	35,742	599,979
Buffalo	(28th N. Y.)	677,822	1,902,548	2,043,408	96,755	5,089,065	39,512	188,283
Lower Manhattan	(2d N. Y.)	3	1,668,817	949,254	1,638	1,123,112	443	392,376
Syracuse	(21st N. Y.)	508,269	2,402,294	1,421,071	752,289	6,150,216	497,245	844,924
Upper Manhattan	(3d N. Y.)	6,677	851,213	290,393	39,578	9,511,463	5,707	
Philadelphia region		1,518,243	420,401	3,173,024	4,226,093	7,962,554	1,761,298	444,912
Baltimore	(Md.)	627,855	10,173,256	10,917,199	10,403,283	53,012,931	1,439,477	539,082
Camden	(1st N. J.)	86,248	160,516	246,158	127	2,106,188	2,637	12,706
Newark	(8th N. J.)	2,808	542,884	204,278	7,958	28,306,850	785,539	1,296
Philadelphia	(1st Pa.)	50,302	2,512,947	588,779	847,484	5,508,828	607,637	51,804
Pittsburgh	(23d Pa.)	368,715	4,830,650	3,959,961	3,307	17,547,534	43,452	438,412
Seranton	(12th Pa.)	119,782	1,917,775	6,761,985	9,615,453	4,541,726	106	75
Wilmington	(Del.)		127,107	56,038	33,954	1,805	107	34,789
Cincinnati region		23,493,444	36,743,249	23,049,443	20,126,005	10,534,826	194,286	2,378,262
Cincinnati	(1st Ohio)	337,267	1,789,843	6,235,623	967	4,624,695	188,384	1,931,352
Cleveland	(18th Ohio)	23,359	9,182,353	5,563,636	20,059,340	421,248	1,805	147,946
Columbus	(11th Ohio)	46,549	425,376	674,080	817	23,263		9,654
Toledo	(10th Ohio)	3,760,200	15,377,132	433,412	37,021	24,190	695	
Indianapolis	(Ind.)	19,257,970	8,844,883	4,430,176	27,846	5,439,285	1,621	1,189,232
Louisville	(Ky.)	53,100	259,327	5,687,181	14	141	1,933	41
Parkersburg	(W. Va.)	12,522	178,680	22,623		104	466	
Richmond	(Va.)	2,477	675,657	2,812			281	37
Atlanta region		197,642	2,693,273	5,024,690	602	2,508,086	69,641	18,393
Atlanta	(Ga.)	179,332	521,119	204,706		1,423	2,851	
Birmingham	(Ala.)		255,680	128,512	521			
Columbia	(S. C.)		99,338	768		10,639		
Greensboro	(N. C.)	9,575	460,774	25,780			41	
Jackson	(Miss.)		104,018	256,802		120	1,846	
Jacksonville	(Fla.)	8,735	360,884	192,975	80	12,964	162	2,576
Nashville	(Tenn.)		891,460	4,305,147		2,482,939	64,740	15,818
Chicago region		756,181,820	93,147,028	39,103,565	86,245	53,302,628	761,743	5,010,201
Chicago	(1st Ill.)	12,981,642	16,537,163	21,236,693	73,738	49,891,221	750,518	4,151,635
Springfield	(8th Ill.)	47,550	743,265	1,225,438	617	17,509	441	22,046
Detroit	(Mich.)	722,204,877	70,206,011	8,534,738	2,495	3,319,147	4,115	644,396
Milwaukee	(Wis.)	20,947,751	5,660,589	8,106,696	9,395	74,750	6,679	182,124
Omaha region		530,372	11,348,270	8,388,965	23,027	1,201,679	19,595	57,183
Aberdeen	(S. Dak.)		46,385	1				
Cheyenne	(Wyo.)	178	2,996		111			
Denver	(Colo.)	31,787	1,043,314	203	2,564	123	1,575	12,340
Des Moines	(Iowa)	16,451	835,378	1,116,130	533	517,702	234	12
Fargo	(N. Dak.)		79,967				219	
Kansas City	(6th Mo.)	15,599	893,143	1,317,071	404	45,544	1,312	80
St. Louis	(1st Mo.)	75,515	3,490,151	3,491,095	17,468	3,777	2,260	15,228
Omaha	(Nebr.)	331,800	293,865	31,279	55		7,299	
St. Paul	(Minn.)	23,981	4,299,021	733,947	1,655	527,795	6,734	29,393
Wichita	(Kans.)	35,061	364,051	1,699,238	237	6,739	11	18
Dallas region		181,375	2,977,960	244,503	7,367	46,194	76,170	46,332
Albuquerque	(N. Mex.)	10,000	268,007		1,487		6	733
Austin	(1st Tex.)	33,473	500,972	142,233	1,192		75,671	37,753
Dallas	(2d Tex.)	60,474	1,340,227	63,667	4,484	40,556	324	3,468
Little Rock	(Ark.)	2,119	107,868	2,372	202	5,227	3	
New Orleans	(La.)	69,467	187,287	33,407	2	403	157	4,374
Oklahoma City	(Okla.)	15,842	573,600	2,824		7		
San Francisco region		1,546,145	7,928,642	8,661,389	77,459	5,128,263	1,343,419	286,913
Boise	(Idaho)	20,636	17,321	65				
Helena	(Mont.)	144	23,536					
Honolulu	(Hawaii)	15,753	20,524		119	397	9,012	4,141
Los Angeles	(6th Calif.)	925,135	5,309,216	4,986,210	26,762	6,095,119	1,314,644	237,216
San Francisco	(1st Calif.)	270,499	1,405,362	3,046,753	37,251	30,690	13,883	25,805
Phoenix	(Ariz.)	658	66,440	1,423	270	4	3,794	37
Portland	(Oreg.)	85,845	391,971	333,782	2,133	995	640	68
Reno	(Nev.)		1,170					
Salt Lake City	(Utah)		81,067	169	2,889		226	
Seattle	(Wash.)	227,476	612,944	293,053	7,969	1,058	1,221	19,646
Total		785,716,352	177,924,217	113,389,928	36,683,748	159,382,799	7,617,173	11,948,217
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE DISTRICT								
Alaska			\$174					
California		\$1,195,634	6,714,578	\$8,032,963	\$64,013	\$6,125,809	\$1,328,527	\$263,021
Illinois		13,029,192	17,280,428	22,462,181	74,355	49,908,730	750,959	4,183,681
Maryland (including District of Columbia)		86,248	160,616	246,158	127	2,106,188	2,687	12,706
Missouri		91,114	4,383,294	4,808,166	17,872	49,321	3,672	15,308
New Jersey		53,110	3,055,831	793,057	855,442	28,815,678	1,393,176	53,100
New York		2,711,013	7,930,178	8,294,283	5,141,835	30,223,649	2,339,948	2,479,473
Ohio		4,167,375	26,784,704	12,906,651	20,088,145	5,085,286	190,885	1,188,952
Pennsylvania		488,497	6,875,532	9,877,984	9,532,714	22,091,065	43,665	473,276
Texas		83,947	1,841,199	205,900	5,676	40,556	75,995	41,221
Washington		227,476	612,770	293,053	7,969	1,058	1,221	19,646
Puerto Rico								

Footnotes on p. 110.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Internal revenue regions and districts <sup>1</sup>		Manufacturers' excise taxes—Continued						
		Mechanical re- frigerators, quick- freeze units, air- conditioners, etc., 10 percent	Matches, per thousand, 2 cents, and fancy wooden or colored stems, 5½ cents	Business and store machines, 10 percent	Cameras, lenses, and films, 20 percent	Sporting goods, 15 percent	Fishing rods, creels, etc., 10 percent	Firearms, shells, and cartridges, 11 percent
Boston region		\$9,607	\$536,624	\$3,029,527	\$727,082	\$2,589,410	\$281,250	\$5,764,966
Augusta	(Maine)	456				42,062	6,303	
Boston	(Mass.)	67		287,683	543,585	2,112,475	156,641	400,659
Burlington	(Vt.)					36,527	29,601	
Hartford	(Conn.)	8,995		2,641,348	183,497	286,096	86,231	5,364,288
Portsmouth	(N. H.)	89	536,624	49,813		64,339	453	
Providence	(R. I.)			59,684		47,909	2,020	40
New York region		4,194,060	3,963,162	31,604,688	23,329,091	1,388,564	672,614	1,522,668
Albany	(14th N. Y.)	20,658		32,461	3,541	107,779	28,347	2
Brooklyn	(1st N. Y.)	130,990		328,496	283,028	100,003	24,597	29,472
Buffalo	(28th N. Y.)	2,385,694		4,729,569	17,811,038	338,797	25,634	49,914
Lower Manhattan	(2d N. Y.)	4,900	49,949	4,957,184	1,283,021	249,962	216,626	8,562
Syracuse	(21st N. Y.)	1,635,372		1,700,412	1,762,508	141,413	274,994	1,427,399
Upper Manhattan	(3d N. Y.)	116,445	3,913,213	19,870,567	2,185,955	450,611	102,416	7,319
Philadelphia region		13,117,568	428,872	1,806,658	21,855	827,474	318,842	81,939
Baltimore	(Md.)	576,737	170,341	14,228	1,237	49,528	4,728	77,272
Camden	(1st N. J.)			111,895		240,080	2,966	
Newark	(6th N. J.)	172,682	258,531	1,697,532	9,183	203,262	37,161	14
Philadelphia	(1st Pa.)	7,126,859		36,304	3,004	195,856	271,514	146
Pittsburgh	(23d Pa.)	5,161,132		6,608	1,699	133,484	686	4,507
Seranton	(12th Pa.)	4,020		291		416	1,741	
Wilmington	(Del.)	76,139			6,733	4,846	47	
Cincinnati region		31,725,575	1,747,083	4,623,895	78,074	2,314,710	714,955	10,453
Cincinnati	(1st Ohio)	17,469,695		3,167,686	10	1,268,469	3,465	
Cleveland	(18th Ohio)	114,237	1,612,458	1,413,474	7,261	575,383	551,230	179
Columbus	(11th Ohio)	142,223	132,769	40,462	69,924	58,706	8,237	10,116
Toledo	(10th Ohio)	515,424	1,794	336		23,071	1,247	
Indianapolis	(Ind.)	3,610,242		1,404	37	88,151	148,926	
Louisville	(Ky.)	9,873,016			260	300,393	388	
Parkersburg	(W. Va.)	114				3	1,155	
Richmond	(Va.)	625	68	633	583	535	309	158
Atlanta region		80,338			123	51,907	223,115	10
Atlanta	(Ga.)	35,526				1,309	994	
Birmingham	(Ala.)	29				63,633	5,225	
Columbia	(S. C.)						132,009	
Greensboro	(N. C.)	435				529	3,138	
Jackson	(Miss.)					339		
Jacksonville	(Fla.)	39,391			46	585	72,825	10
Nashville	(Tenn.)	4,957			78	15,511	8,924	
Chicago region		24,110,690	802,835	6,937,463	4,900,272	3,420,864	1,512,247	3,576,885
Chicago	(1st Ill.)	11,332,212	802,327	2,672,306	2,496,939	2,180,875	237,068	11,480
Springfield	(8th Ill.)	2,202,552		69,510		321,884	118	3,565,200
Detroit	(Mich.)	7,954,778		3,929,651	1,865,064	712,475	1,086,220	189
Milwaukee	(Wis.)	2,621,149	508	265,995	547,269	205,030	188,821	16
Omaha region		13,062,128	1,112,914	198,656	7,302	326,512	402,647	1,144,411
Aberdeen	(S. Dak.)					59	741	
Bevvenne	(Wyo.)						154	
Denver	(Colo.)	145				1,816	125,446	41
Des Moines	(Iowa)	1,068,742			13	93,008	70,747	
Fargo	(N. Dak.)						4	
Kansas City	(6th Mo.)	22,690	313	129,354	1,091	15,874	45,907	720
St. Louis	(1st Mo.)	16,405	1,112,601	1,639		51,186	2,400	569,179
Omaha	(Nebr.)					2,267	8,002	
St. Paul	(Minn.)	11,377,023		14,294	6,198	141,551	146,510	574,200
Wichita	(Kans.)	567,122		53,368		20,746	2,740	271
Dallas region		414,076	2,865	948	48	32,158	74,873	246
Albuquerque	(N. Mex.)					12	308	88
Austin	(1st Tex.)	102,997		708		903	15,122	
Dallas	(2d Tex.)	168,674		239	48	11,963	32,673	1
Little Rock	(Ark.)	1,105	14			12,643	6,182	
New Orleans	(La.)	141,299	2,851			6,177	19,054	156
Oklahoma City	(Okla.)					1,333	1,533	
San Francisco region		720,311	355,235	1,996,703	337,620	306,396	356,072	45,974
Boise	(Idaho)					40	34,927	8
Helena	(Mont.)					1,902	2,801	2
Honolulu	(Hawaii)		9,321		5,562	65	1,226	
Los Angeles	(6th Calif.)	617,807		278,439	178,692	248,651	179,516	35,202
San Francisco	(1st Calif.)	61,833	132,103	1,697,040	66,696	15,643	48,740	3,074
Phoenix	(Ariz.)	2,063					77	26
Portland	(Oreg.)	35,085			86,482	1,336	34,578	
Reno	(Nev.)							
Salt Lake City	(Utah)			20,902		190	89	
Seattle	(Wash.)	2,982	213,811	322	238	38,570	54,119	7,682
Total		87,424,354	8,949,596	50,258,538	29,401,468	11,287,997	4,556,615	12,147,554

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

Alaska								
California	\$679,640	\$132,103	\$1,975,479	\$245,388	\$264,294	\$228,256	\$38,276	
Illinois	13,534,764	802,327	2,741,816	2,496,939	2,502,753	237,206	3,576,680	
Maryland (including District of Columbia)	576,737	170,341	14,228	1,237	49,528	4,728	77,272	
Missouri	39,095	1,112,914	130,993	1,091	67,060	48,307	569,899	
New Jersey	172,682	258,531	1,809,227	9,183	443,342	40,127	14	
New York	4,194,060	3,963,162	31,604,688	23,329,091	1,388,564	672,614	1,522,668	
Ohio	18,241,579	1,747,021	4,621,858	77,195	1,925,629	564,179	10,295	
Pennsylvania	12,292,011		43,203	4,703	329,756	273,941	4,653	
Texas	271,671		947	48	12,866	47,796	1	
Washington	2,982	213,811	322	238	38,570	54,119	7,682	
Puerto Rico								

Footnotes on p. 110.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Internal revenue regions and districts <sup>1</sup>	Manufacturers' excise taxes—Con.		Retailers' excise taxes				
	Pistols and revolvers, 11 percent	Total manufacturers' excise taxes	Furs, 20 percent	Jewelry, 20 percent <sup>2</sup>	Luggage, 20 percent	Toilet goods, 20 percent	Total retailers' excise taxes
Boston region	\$880,400	\$40,905,878	\$3,973,704	\$14,474,819	\$5,108,170	\$5,820,898	\$29,372,590
Augusta (Maine)		101,883	156,207	737,651	210,820	275,868	1,380,546
Boston (Mass.)	470,380	14,293,643	2,565,255	8,879,806	3,332,699	2,407,243	17,185,004
Burlington (Vt.)		139,948	34,349	252,634	66,868	85,315	439,166
Hartford (Conn.)	410,020	23,925,867	841,574	3,063,510	900,120	2,516,390	7,321,594
Portsmouth (N. H.)		673,818	69,824	418,987	105,200	148,405	742,367
Providence (R. I.)		1,759,719	306,495	1,122,280	487,462	387,677	2,303,914
New York region	73,989	511,559,933	14,256,138	35,974,869	21,778,748	27,316,402	99,326,157
Albany (14th N. Y.)		2,717,114	690,650	2,222,846	1,313,155	1,310,490	5,537,141
Brooklyn (1st N. Y.)	39,553	12,149,134	1,006,007	3,079,563	1,751,295	2,221,156	8,058,021
Buffalo (28th N. Y.)		33,546,051	922,663	3,250,536	1,172,255	1,424,235	6,759,688
Lower Manhattan (2d N. Y.)	33,138	160,725,616	5,398,659	10,402,649	10,303,767	6,332,198	32,437,163
Syracuse (21st N. Y.)		18,413,471	503,094	3,630,639	1,848,633	1,848,633	6,940,347
Upper Manhattan (3d N. Y.)	1,298	284,008,648	5,735,065	13,388,836	6,580,207	14,179,690	39,883,797
Philadelphia region	20,395	298,944,913	6,707,729	26,735,739	10,676,661	10,836,770	54,956,899
Baltimore (Md.)	20,252	34,315,904	1,465,682	5,540,863	2,777,789	3,109,925	13,894,158
Camden (1st N. J.)		25,011,029	331,084	1,574,964	443,658	514,387	2,864,093
Newark (5th N. J.)		20,319,284	1,061,389	3,795,233	1,438,866	1,618,094	7,913,582
Philadelphia (1st Pa.)	143	106,424,855	2,462,498	7,332,579	2,597,331	2,657,605	15,050,012
Pittsburgh (28d Pa.)		111,172,129	1,005,259	5,522,708	2,803,328	2,246,505	11,577,796
Seranton (12th Pa.)		292,382	303,069	1,537,307	609,059	553,963	2,903,299
Wilmington (Del.)		509,320	78,847	432,085	106,636	136,391	753,960
Cincinnati region	76	376,982,832	3,014,545	27,321,747	8,500,198	10,739,010	50,475,000
Cincinnati (1st Ohio)		41,504,470	593,913	3,716,406	1,309,822	1,848,956	7,469,097
Cleveland (18th Ohio)	26	179,217,888	1,355,638	6,057,634	2,273,463	2,657,588	12,362,224
Columbus (11th Ohio)		1,959,394	253,512	1,854,816	853,478	672,195	3,634,002
Toledo (10th Ohio)		44,621,297	241,212	1,910,519	621,447	652,829	3,426,007
Indianapolis (Ind.)		64,045,922	602,036	5,772,664	1,503,829	1,962,962	9,841,491
Louisville (Ky.)		42,958,996	320,084	2,351,997	679,626	886,959	4,218,666
Parkersburg (W. Va.)	50	1,042,080	202,959	1,618,987	494,776	732,554	3,049,276
Richmond (Va.)		1,632,785	345,291	4,038,724	763,766	1,326,966	6,474,736
Atlanta region		27,094,960	1,455,672	20,483,817	7,183,351	8,599,230	37,722,070
Atlanta (Ga.)		4,018,934	331,542	4,309,653	1,710,003	1,714,030	8,065,228
Birmingham (Ala.)		2,438,312	209,647	2,294,768	692,848	924,555	4,122,118
Columbia (S. C.)		244,714	75,313	1,395,789	443,079	686,471	2,600,651
Greensboro (N. C.)		952,320	285,465	3,655,948	1,026,222	1,460,178	6,427,812
Jackson (Miss.)		4,263,728	58,692	949,340	374,712	622,502	2,005,254
Jacksonville (Fla.)		5,627,874	124,654	4,343,399	1,683,024	1,809,423	7,960,501
Nashville (Tenn.)		9,559,079	370,359	3,534,912	1,253,463	1,381,772	6,540,506
Chicago region	4,605	1,284,344,814	9,281,750	34,645,442	15,684,927	16,567,817	75,579,934
Chicago (1st Ill.)	1,272	211,407,241	5,703,400	18,164,492	9,848,427	8,318,709	42,036,028
Springfield (8th Ill.)		11,386,171	240,152	2,451,241	714,496	1,041,523	4,447,412
Detroit (Mich.)	32	955,183,812	2,282,143	9,827,740	3,787,840	5,803,783	21,701,506
Milwaukee (Wis.)	3,301	56,367,591	1,056,056	3,601,969	1,334,164	1,403,801	7,395,989
Omaha region	353	82,257,353	3,965,498	20,040,834	9,591,263	10,594,794	44,192,409
Aberdeen (S. Dak.)		159,971	71,417	526,883	130,555	240,967	969,822
Cheyenne (Wyo.)		1,962,456	27,870	376,202	100,408	153,450	657,931
Denver (Colo.)		6,808,587	462,424	2,203,820	796,666	1,273,360	4,736,270
Des Moines (Iowa)		9,203,646	440,235	2,275,830	882,878	1,504,534	5,108,477
Fargo (N. Dak.)		98,996	123,464	515,820	128,083	254,053	1,021,411
Kansas City (6th Mo.)	352	7,509,865	533,746	2,825,257	975,226	1,974,842	6,309,071
St. Louis (1st Mo.)	31	13,801,342	786,772	3,583,705	3,729,644	1,510,501	9,560,622
Omaha (Nebr.)		1,126,210	262,617	1,404,246	496,098	742,737	2,905,698
St. Paul (Minn.)		29,161,031	1,148,490	4,449,716	1,775,768	1,888,283	9,260,268
Wichita (Kans.)		12,365,250	108,473	1,929,354	577,955	1,052,066	3,667,849
Dallas region	280	157,245,691	1,727,949	20,355,610	6,099,534	8,256,874	36,439,967
Albuquerque (N. Mex.)		2,602,336	20,998	798,982	137,704	396,882	1,294,566
Austin (1st Tex.)		20,406,180	490,400	5,678,907	2,006,346	2,670,285	10,645,888
Dallas (2d Tex.)		22,041,055	640,506	7,563,354	1,692,231	2,237,142	12,133,283
Little Rock (Ark.)		2,244,930	57,229	1,052,603	419,175	688,271	2,117,278
New Orleans (La.)	280	11,398,393	301,360	2,997,174	939,852	1,261,964	5,500,560
Oklahoma City (Okla.)		98,553,798	217,456	2,424,591	904,176	1,202,380	4,748,603
San Francisco region	2,701	138,451,722	4,639,875	35,226,618	11,132,429	16,944,585	67,943,507
Boise (Idaho)		96,558	35,247	539,318	140,170	312,665	1,077,299
Helena (Mont.)		71,761	120,759	656,487	181,290	271,538	1,230,093
Honolulu (Hawaii)		72,983	1,847	904,941	268,782	300,741	1,476,312
Los Angeles (6th Calif.)		79,861,283	1,911,811	13,094,790	4,470,242	6,678,766	26,056,606
San Francisco (1st Calif.)	2,701	46,687,033	1,707,570	11,290,065	3,636,791	5,132,817	21,767,233
Phoenix (Ariz.)		77,159	42,498	1,175,923	295,513	506,866	2,020,896
Portland (Oreg.)		1,373,290	222,059	2,177,240	796,600	1,354,135	4,460,535
Reno (Nev.)		1,170	38,688	420,910	88,195	162,309	710,102
Salt Lake City (Utah)		2,210,010	132,807	1,093,601	234,409	549,347	2,015,164
Seattle (Wash.)		3,000,496	426,585	3,818,352	1,110,328	1,775,501	7,130,767
Total	982,809	2,862,788,097	49,922,858	234,659,495	95,750,300	115,676,380	496,009,033

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

Alaska		\$26,769	\$42,101	\$296,153	\$117,827	\$174,527	\$630,613
California	82,701	126,548,296	3,619,381	24,384,845	8,107,093	11,711,583	47,822,841
Illinois	1,272	222,793,412	5,943,552	20,615,733	10,562,923	9,360,232	46,482,440
Maryland (including District of Columbia)	20,252	34,315,904	1,465,582	6,540,863	2,777,789	3,199,925	13,894,158
Missouri	353	21,371,207	1,320,517	6,358,962	4,704,870	3,485,343	15,869,693
New Jersey		46,230,313	1,392,473	5,370,197	1,882,524	2,132,481	10,777,675
New York	73,989	611,559,933	14,256,138	35,974,869	21,778,748	27,316,402	99,326,157
Ohio	26	267,303,049	2,444,175	13,539,376	5,058,210	6,849,568	26,691,330
Pennsylvania	143	217,889,376	3,770,826	14,392,594	5,909,713	5,457,973	29,531,107
Texas		42,446,285	1,130,906	13,142,261	3,698,627	4,807,377	22,779,171
Washington		2,973,706	384,485	3,522,194	992,502	1,600,974	6,500,164
Puerto Rico							

Footnotes on p. 110.



TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Internal revenue regions and districts <sup>1</sup>		Miscellaneous 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	Transportation of persons, 15 percent	Transportation of property, 3 percent of amount paid, except coal which is 4 cents per ton
Boston region		\$2, 778, 059	\$25, 099, 911	\$868, 764	\$23, 477, 233	\$7, 933	\$11, 262, 442	\$15, 556, 191
Augusta	(Maine)		139, 176	3, 299	87, 436	51	383, 422	1, 598, 892
Boston	(Mass.)	2, 778, 059	18, 465, 653	595, 595	17, 799, 030	4, 192	3, 844, 434	6, 483, 585
Burlington	(Vt.)		78, 013	7, 911	53, 515		252, 136	637, 254
Hartford	(Conn.)		6, 346, 964	234, 353	5, 519, 400	3, 319	6, 542, 600	5, 991, 001
Portsmouth	(N. H.)		69, 660	6, 477	17, 417		74, 525	403, 563
Providence	(R. I.)		445	21, 130	435	372	165, 326	441, 897
New York region		27, 246, 289	62, 789, 241	9, 354, 350	59, 093, 924	1, 828, 685	63, 691, 682	58, 565, 674
Albany	(14th N. Y.)	2, 652, 134	699, 298	54, 356	658, 876		463, 668	2, 768, 836
Brooklyn	(1st N. Y.)		56, 305	66, 195	5, 630	2, 500	156, 933	2, 250, 712
Buffalo	(28th N. Y.)		1, 514, 813	28, 151	1, 828, 145	52, 075	205, 102	2, 156, 549
Lower Manhattan	(2d N. Y.)	23, 806, 231	60, 109, 344	9, 118, 208	56, 314, 627	1, 109, 981	3, 773, 403	17, 817, 132
Syracuse	(21st N. Y.)		405, 780		278, 144		284, 029	1, 617, 802
Upper Manhattan	(3d N. Y.)	787, 920	3, 701	87, 441	8, 502	664, 129	58, 808, 547	31, 954, 643
Philadelphia region		6, 900, 914	43, 836, 942	2, 743, 407	44, 811, 561	2, 595, 043	40, 048, 851	71, 317, 780
Baltimore	(Md.)	2, 425, 682	7, 645, 027	1, 047, 315	7, 118, 716	1, 338	13, 199, 303	21, 701, 420
Camden	(1st N. J.)		12, 084	5, 479	87		253, 963	987, 276
Newark	(5th N. J.)		13, 926, 523	508, 828	14, 027, 592	8	2, 361, 769	5, 151, 297
Philadelphia	(1st Pa.)	4, 475, 232	20, 153, 031	843, 208	22, 100, 258	1, 344, 446	23, 088, 169	30, 409, 095
Pittsburgh	(23d Pa.)		1, 593, 947	211, 823	1, 289, 647	1, 247, 588	567, 914	9, 250, 110
Seranton	(12th Pa.)		503, 689	118, 240	274, 894	963	428, 190	3, 284, 432
Wilmington	(Del.)		2, 643	8, 513	367	699	149, 543	534, 151
Cincinnati region		105, 027	40, 379, 983	1, 334, 164	32, 505, 519	1, 797, 130	17, 133, 884	50, 050, 177
Cincinnati	(1st Ohio)		2, 509, 458	183, 493	2, 832, 182		497, 445	1, 757, 479
Cleveland	(18th Ohio)		13, 852, 115	674, 666	14, 825, 226	398, 866	7, 473, 791	17, 768, 355
Columbus	(11th Ohio)		1, 240, 416	49, 549	1, 327, 978	43	145, 231	1, 573, 495
Toledo	(10th Ohio)	54, 653	1, 573, 896	32, 014	1, 266, 429	1, 137, 439	220, 749	2, 408, 656
Indianapolis	(Ind.)	50, 374	8, 181, 391	226, 764	8, 183, 254	30, 958	992, 105	7, 546, 832
Louisville	(Ky.)		833, 498	58, 910	879, 257	169, 255	3, 832, 668	4, 418, 410
Parkersburg	(W. Va.)		2, 649, 774	74, 328	2, 273, 888	58, 499	2, 263, 264	907, 518
Richmond	(Va.)		9, 539, 435	34, 441	917, 304	2, 069	1, 708, 631	13, 669, 431
Atlanta region		3, 865, 267	46, 690, 877	937, 477	31, 620, 118	987, 525	20, 053, 863	22, 960, 150
Atlanta	(Ga.)	3, 738, 993	39, 003, 036	715, 192	27, 522, 962	4, 908, 828	3, 399, 205	3, 399, 205
Birmingham	(Ala.)		544, 491	22, 865	219, 260		1, 381, 538	4, 379, 628
Columbia	(S. C.)		668, 313	720	332, 372		114, 191	811, 938
Greensboro	(N. C.)		2, 738, 447	88, 738	1, 591, 093	62	3, 360, 500	7, 002, 916
Jackson	(Miss.)		71, 263	19, 698		71	36, 369	850, 938
Jacksonville	(Fla.)	126, 274	2, 746, 530	55, 996	1, 347, 747	57, 813	6, 840, 372	2, 707, 510
Nashville	(Tenn.)		918, 798	53, 967	586, 987		3, 412, 065	3, 808, 016
Chicago region		1, 252, 221	47, 234, 058	3, 221, 443	54, 574, 075	823, 747	50, 594, 674	72, 358, 105
Chicago	(1st Ill.)	23, 332	23, 863, 364	2, 000, 599	28, 028, 643	628, 946	46, 655, 330	49, 098, 594
Springfield	(8th Ill.)		2, 590, 075	128, 967	2, 029, 279	12, 422	267, 089	2, 711, 543
Detroit	(Mich.)	1, 102, 292	14, 373, 025	848, 681	17, 424, 056	173, 061	3, 197, 135	16, 373, 369
Milwaukee	(Wis.)	126, 597	6, 407, 594	243, 195	7, 092, 097	9, 319	475, 120	4, 174, 599
Omaha region		8, 971, 844	68, 515, 265	4, 760, 879	56, 594, 802	2, 820, 857	39, 504, 449	59, 083, 574
Aberdeen	(S. Dak.)		162, 636	4, 137	139, 122		139, 380	598, 373
Cheyenne	(Wyo.)		48, 374		19, 927	44, 150	31, 361	308, 949
Denver	(Colo.)	8, 820, 767	11, 650, 305	329, 373	9, 489, 701	9, 365	2, 387, 932	4, 137, 490
Des Moines	(Iowa)		1, 334, 532	31, 788	1, 344, 638	285	126, 873	3, 047, 316
Fargo	(N. Dak.)		187, 624		155, 130		59, 988	236, 172
Kansas City	(6th Mo.)		490, 024	19, 231	344, 439	1, 128, 754	14, 032, 556	4, 994, 963
St. Louis	(1st Mo.)	94, 241	37, 495, 587	3, 923, 905	29, 428, 380	6, 094	3, 900, 787	15, 838, 685
Omaha	(Nebr.)		14, 871, 092	362, 637	13, 839, 255	669	6, 359, 304	8, 857, 767
St. Paul	(Minn.)		1, 003, 194	70, 979	908, 199		9, 684, 239	15, 915, 369
Wichita	(Kans.)	56, 836	1, 271, 896	18, 828	926, 011	1, 631, 539	2, 782, 028	5, 148, 488
Dallas region		13, 594, 818	5, 606, 244	189, 421	2, 532, 303	15, 847, 637	17, 475, 269	25, 968, 000
Albuquerque	(N. Mex.)		102, 464	2, 485	40, 487	31, 042	215, 517	394, 408
Austin	(1st Tex.)	2, 775, 366	689, 311	23, 161	268, 739	6, 271, 373	2, 821, 151	10, 172, 857
Dallas	(2d Tex.)		3, 926, 769	109, 047	1, 914, 490	2, 440, 947	11, 024, 866	9, 637, 976
Little Rock	(Ark.)		388, 117	3, 746	125, 849	83, 642	239, 448	667, 715
New Orleans	(La.)	10, 819, 452	174, 095	30, 935	46, 821	1, 346, 657	2, 505, 179	2, 541, 362
Oklahoma City	(Okla.)		325, 488	20, 046	135, 917	5, 673, 974	669, 109	2, 553, 682
San Francisco region		13, 415, 420	51, 529, 453	2, 847, 622	52, 723, 539	1, 669, 002	27, 642, 733	43, 743, 991
Boise	(Idaho)	52, 645	79, 201	652	42, 016		83, 284	635, 975
Helena	(Mont.)		134, 334		76, 046	8, 931	167, 989	675, 081
Honolulu	(Hawaii)	7, 574	562, 279	37, 245	984, 212	424	968, 912	382, 906
Los Angeles	(6th Calif.)		5, 930, 411	455, 983	4, 305, 355	845, 057	8, 871, 831	12, 677, 661
San Francisco	(1st Calif.)	10, 028, 300	41, 532, 054	2, 255, 087	45, 415, 708	347, 984	13, 949, 442	19, 408, 203
Phoenix	(Ariz.)		82, 694	2, 540	26, 342		98, 806	428, 390
Portland	(Oreg.)		575, 953	24, 074	282, 236		507, 717	3, 981, 118
Reno	(Nev.)		416, 854	186	124, 746		181, 341	147, 662
Salt Lake City	(Utah)	3, 326, 902	79, 296	2, 679	22, 674	458, 427	105, 641	756, 983
Seattle	(Wash.)		2, 136, 378	69, 177	1, 444, 205	8, 180	2, 707, 770	4, 649, 412
Total		78, 129, 860	391, 681, 974	26, 257, 528	357, 933, 072	28, 377, 560	287, 407, 846	419, 603, 641
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE DISTRICT								
Alaska			\$197, 819	\$87	\$186, 452		\$447, 084	\$519, 892
California		\$10, 028, 300	47, 462, 465	2, 711, 070	49, 721, 063	\$1, 193, 041	22, 821, 273	32, 085, 864
Illinois		23, 332	26, 453, 439	2, 129, 566	30, 057, 922	641, 368	46, 922, 419	51, 810, 137
Maryland (including District of Columbia)			7, 645, 027	1, 047, 315	7, 118, 716	1, 338	13, 199, 303	21, 701, 420
Missouri		94, 241	37, 985, 611	3, 943, 136	29, 772, 819	1, 134, 848	17, 933, 343	20, 835, 648
New Jersey			938, 007	514, 307	14, 027, 679	8	2, 615, 732	6, 138, 573
New York		27, 246, 289	62, 789, 241	9, 354, 350	59, 093, 924	1, 828, 685	63, 691, 682	58, 565, 674
Ohio		54, 653	19, 175, 885	939, 722	20, 251, 815	1, 536, 348	8, 337, 216	23, 507, 985
Pennsylvania		4, 475, 232	22, 250, 667	1, 173, 271	23, 664, 798	2, 592, 997	24, 084, 273	42, 943, 637
Texas		2, 775, 366	4, 616, 080	132, 208	2, 183, 229	8, 712, 320	13, 846, 017	19, 810, 833
Washington			1, 938, 559	69, 090	1, 257, 753	8, 180	2, 260, 686	4, 129, 521
Puerto Rico		2, 425, 682						

Footnotes on p. 110.



TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

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Internal revenue regions and districts <sup>1</sup>	Miscellaneous taxes—Continued						
	Leases of safe deposit boxes, 20 percent	Crib dues and initiation fees, 20 percent	Bowling alleys, pool tables, etc., \$20 per alley or table	Coin-operated amusement and gaming devices, \$10 and \$250 per device	Admissions		
					Admissions, for each 5 cents or fraction of the amount paid, 1 cent	Ticket brokers' sales, for amounts in excess of box office price, 20 percent	Leases of boxes or seats, of the amount for which similar accommodations are sold, 20 percent
Boston region	\$775,024	\$2,301,341	\$285,908	\$394,343	\$16,461,970	\$42,229	\$5,114
Augusta (Maine)	47,497	81,687	57,062	44,543	1,144,354		
Boston (Mass.)	418,172	1,055,748	126,868	174,059	10,693,473	30,389	484
Burlington (Vt.)	18,131	36,248	11,091	12,988	482,722		
Hartford (Conn.)	196,189	872,651	53,131	102,044	2,171,933	2,665	8
Portsmouth (N. H.)	31,781	56,087	15,139	30,656	930,101		
Providence (R. I.)	63,254	108,921	22,618	30,158	1,039,338	9,175	4,622
New York region	1,667,789	5,824,944	277,381	529,668	63,669,776	751,770	13,974
Albany (14th N. Y.)	223,969	1,521,698	71,649	142,929	6,009,218		
Brooklyn (1st N. Y.)	271,143	1,148,350	77,914	134,234	7,010,871	52,003	13,582
Buffalo (28th N. Y.)	160,090	642,061	41,036	79,107	2,987,988		
Lower Manhattan (2d N. Y.)	787,125	671,148	12,473	21,904	1,423,864	23,859	392
Yonkers (21st N. Y.)	100,859	274,216	51,888	106,371	2,105,699		
Upper Manhattan (3d N. Y.)	124,583	1,567,471	22,421	45,123	44,132,136	675,957	
Philadelphia region	1,412,555	4,816,452	379,838	3,135,345	28,682,075	61,269	134,147
Baltimore (Md.)	198,107	1,054,844	75,667	1,251,171	7,973,118	9,762	33,878
Camden (1st N. J.)	94,175	317,044	27,066	153,348	3,178,024	106	10,358
Newark (5th N. J.)	326,108	956,078	53,001	115,530	3,166,571	19,929	
Philadelphia (1st Pa.)	401,188	1,223,321	87,158	527,751	7,360,665	25,887	57,288
Pittsburgh (23d Pa.)	277,220	870,134	99,368	476,650	4,099,754	3,918	30,558
Seranton (12th Pa.)	87,524	233,202	32,196	499,640	2,375,218	458	
Wilmington (Del.)	28,223	161,829	5,381	11,266	528,725	1,189	2,066
Cincinnati region	1,022,325	3,978,342	437,928	1,255,058	28,499,098	134,864	7,566
Cincinnati (1st Ohio)	111,533	544,047	33,715	178,291	2,921,283	125,334	2,546
Cleveland (18th Ohio)	290,091	1,106,469	80,621	65,723	5,956,844	6,024	
Columbus (11th Ohio)	70,534	279,884	29,171	86,942	1,974,290	1,536	710
Toledo (10th Ohio)	75,121	291,804	40,871	86,942	1,279,293	1,971	1,653
Indianapolis (Ind.)	227,187	607,649	87,767	170,993	6,029,775		
Louisville (Ky.)	79,043	405,077	54,496	244,819	2,939,734		
Parkersburg (W. Va.)	55,422	170,804	45,573	332,501	2,386,445		2,658
Richmond (Va.)	113,395	572,547	65,716	103,572	5,011,489		
Atlanta region	558,910	2,862,253	306,511	1,210,024	32,844,758	4,178	27,389
Atlanta (Ga.)	74,075	436,819	51,893	506,308	5,242,922	34	579
Birmingham (Ala.)	53,119	345,218	37,592	36,802	2,890,661		
Columbia (S. C.)	36,328	177,247	29,792	136,370	2,408,649		
Greensboro (N. C.)	77,478	494,280	63,458	53,916	5,747,491	256	691
Jackson (Miss.)	45,709	110,820	22,582	115,104	1,616,286		
Jacksonville (Fla.)	189,325	877,044	50,424	143,738	9,821,873	3,887	26,118
Nashville (Tenn.)	82,876	420,825	50,859	187,784	5,116,877		
Chicago region	1,587,186	5,529,543	543,127	1,785,477	34,744,573	203,710	119,318
Chicago (1st Ill.)	782,731	2,919,895	155,968	666,418	15,980,133	111,551	41,956
Springfield (8th Ill.)	161,475	369,777	78,209	592,508	3,782,423	1,185	4,545
Detroit (Mich.)	439,967	1,725,300	208,575	225,629	10,419,635	4,881	72,712
Milwaukee (Wis.)	223,014	514,571	100,376	300,831	4,562,382	86,093	105
Omaha region	1,108,310	2,930,649	482,427	939,061	29,506,057	8,287	31,916
Aberdeen (S. Dak.)	35,003	22,272	26,583	66,393	1,083,079		
Cheyenne (Wyo.)	17,549	19,237	8,841	66,737	579,997		
Denver (Colo.)	96,294	390,705	38,963	69,645	4,784,956	25	754
Des Moines (Iowa)	202,736	368,730	108,924	89,383	4,378,676		
Fargo (N. Dak.)	27,673	31,566	21,856	37,379	784,787		
Kansas City (6th Mo.)	116,461	372,306	41,414	100,358	3,997,666		
St. Louis (1st Mo.)	163,476	616,490	56,031	147,399	3,592,422		
Omaha (Nebr.)	97,307	213,456	48,716	39,265	1,791,864		
St. Paul (Minn.)	198,684	607,389	73,137	169,500	5,673,036		
Wichita (Kans.)	153,122	288,498	57,933	154,001	3,139,574	8,262	20,838
Dallas region	561,161	3,474,411	294,121	1,525,322	29,308,943	86	29,682
Albuquerque (N. Mex.)	22,259	118,872	17,687	30,152	1,160,443		
Austin (1st Tex.)	167,338	1,136,917	99,963	155,053	6,080,858		1,614
Dallas (2d Tex.)	150,170	1,145,330	51,945	112,837	11,489,237	24	26,138
Little Rock (Ark.)	53,410	140,781	38,734	101,621	1,630,483		34
New Orleans (La.)	78,475	401,363	33,696	1,018,001	4,809,880	61	1,896
Oklahoma City (Okla.)	89,510	531,147	52,096	107,659	4,138,044		
San Francisco region	1,674,913	5,111,080	403,353	5,739,336	48,206,704	52,414	92,074
Boise (Idaho)	35,225	75,989	16,026	1,041,576	1,072,788		
Helena (Mont.)	42,097	54,332	18,242	79,676	1,119,083		
Honolulu (Hawaii)	15,470	93,703	27,707	27,579	1,730,076		
Los Angeles (6th Calif.)	387,678	2,130,766	123,153	242,494	18,885,799	35,835	62,676
San Francisco (1st Calif.)	733,411	1,991,767	95,949	403,651	11,460,815	15,649	24,321
Phoenix (Ariz.)	38,087	228,607	17,530	64,523	1,483,740	129	3,415
Portland (Oreg.)	140,772	415,467	33,489	235,324	3,068,515		407
Reno (Nev.)	14,266	4,553	3,348	2,206,545	529,292		
Salt Lake City (Utah)	32,792	130,127	18,768	53,006	1,319,056		
Seattle (Wash.)	235,116	585,770	49,143	1,384,964	5,537,539	801	1,254
Total	10,368,153	36,829,017	3,410,594	16,504,633	310,223,965	1,258,807	451,179

REPORT OF COMMISSIONER OF INTERNAL REVENUE

STATISTICAL TABLES

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

Alaska	\$6,240	\$1,079	\$5,495	\$74,463	\$517,683		
California	1,121,089	3,522,533	219,102	646,145	30,346,614	\$51,484	\$86,997
Illinois	924,206	3,289,672	234,177	1,259,016	19,782,556	112,736	46,501
Maryland (including District of Columbia)	198,107	1,054,844	75,667	1,251,171	7,973,118	9,762	33,878
Missouri	279,987	988,796	97,445	247,757	7,590,088		
New Jersey	420,283	1,273,122	80,067	268,878	6,344,595	20,035	10,356
New York	1,667,789	5,824,944	277,381	529,668	63,669,776	751,770	13,974
Ohio	647,279	2,222,264	184,378	403,173	12,131,656	134,865	4,909
Pennsylvania	765,942	2,326,657	218,722	1,604,041	13,835,637	30,263	87,846
Texas	317,508	2,282,247	151,908	267,890	17,570,095	24	27,752
Washington	228,876	584,691	43,648	1,310,502	5,019,856	801	1,254
Puerto Rico							

Footnotes on p. 110.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Internal revenue regions and districts <sup>1</sup>	Miscellaneous taxes—Continued						
	Admissions—Continued			Narcotics (opium, coca leaves, or derivatives thereof)			
	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	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Opium order blanks, per hundred, \$1	Accepted offers in compromise, etc., on account of narcotics tax violations	Special taxes Importers, manufacturers, and compounders, \$24 per year
Boston region	\$2, 516, 846	\$87	\$19, 026, 246	\$1, 554	\$1, 080	\$3, 706	\$217
Augusta	186, 689		1, 330, 043		105		1
Boston	1, 673, 123	87	12, 397, 555	450	536	3, 571	168
Burlington	29, 468		512, 189		35		
Hartford	390, 319		2, 564, 924	1, 070	263	125	24
Portsmouth	18, 910		949, 011	34	57	10	24
Providence	219, 337		1, 272, 523		84		
New York region	8, 772, 646	12, 153	73, 220, 319	152, 963	1, 912	1, 729	330
Albany	836, 999		6, 846, 216	103, 582	460	1, 175	
Brooklyn	994, 907	12, 153	8, 083, 516	43, 106	650	476	66
Buffalo	836, 272		3, 824, 260	5, 498	249		
Lower Manhattan	755, 668		2, 203, 783	466	120		96
Syracuse	312, 586		2, 418, 285	312	164	78	120
Upper Manhattan	5, 036, 215		49, 844, 258		267		48
Philadelphia region	5, 036, 561	88, 859	34, 002, 910	128, 125	2, 078	5, 807	646
Baltimore	1, 510, 751		9, 527, 530		381		180
Camden	868, 923	1, 625	4, 059, 036		151	75	8
Newark	934, 583	9, 152	4, 130, 234	104, 487	407	845	94
Philadelphia	640, 107	65, 369	5, 149, 315	23, 534	590	2, 846	284
Pittsburgh	890, 523	8, 215	8, 032, 958	105	358	2, 041	80
Seranton	147, 962		2, 523, 638		163		
Wilmington	43, 712	4, 498	580, 189		28		
Cincinnati region	3, 159, 428	44, 124	31, 845, 080	59, 922	1, 924	5, 500	567
Cincinnati	367, 526	7, 603	3, 424, 292	2, 158	189	4, 290	180
Cleveland	1, 069, 710	7, 788	7, 040, 366	2, 952	387		144
Columbus	290, 965		2, 267, 500	278	135	70	72
Toledo	365, 883	15, 683	1, 664, 429	11	111	750	28
Indianapolis	315, 695		6, 345, 471	49, 803	389		73
Louisville	509, 647		3, 449, 382		255	390	
Parkerville	115, 741	13, 049	2, 517, 894		155		
Richmond	124, 259		5, 135, 748	4, 709	303		72
Atlanta region	2, 832, 682	233, 195	35, 942, 202	3, 623	2, 351	1, 290	144
Atlanta	299, 280	23	5, 542, 838		399		48
Birmingham	188, 718		3, 079, 379		266		24
Columbia	45, 119		2, 453, 767	767	270		
Greensboro	65, 090	3, 374	5, 816, 902		361	400	
Jackson	62, 716		1, 679, 002		196	890	
Jacksonville	1, 998, 255	229, 798	12, 079, 932	1	463		72
Nashville	173, 606		5, 290, 382	2, 853	367		396
Chicago region	6, 359, 661	372, 168	41, 799, 431	9, 508	1, 816	2, 845	106
Chicago	2, 929, 193	153, 991	19, 216, 825	1, 904	639	655	24
Springfield	668, 730	39, 967	4, 496, 850	78	228	754	169
Detroit	2, 275, 167	176, 383	12, 949, 779	7, 504	607	1, 436	96
Milwaukee	485, 671	1, 827	5, 135, 977	23	341		518
Omaha region	3, 737, 696	21, 844	33, 596, 800	33, 254	1, 906	2, 249	
Aberdeen	50, 653		1, 134, 056		56	610	
Cheyenne	112, 068		692, 065		26	515	
Denver	711, 853	12, 150	5, 509, 738		497		126
Des Moines	260, 436		4, 639, 111	22	245	10	
Fargo	28, 610		813, 396		170		60
Kansas City	923, 138		4, 920, 893		52		188
St. Louis	495, 198	2	4, 087, 622	32, 702	188	235	24
Omaha	179, 864		1, 971, 728	258	144	654	48
St. Paul	757, 705		6, 430, 742	269	316		92
Wichita	218, 172	9, 692	3, 396, 539	3	212	225	244
Dallas region	2, 656, 648	62, 756	32, 068, 117	102	1, 643	11, 207	
Albuquerque	224, 974		1, 385, 416		60		48
Austin	866, 869		6, 949, 340		419	4, 991	196
Dallas	635, 887	43, 448	12, 194, 735	97	456	1, 621	
Little Rock	66, 983		1, 697, 499	4	191	755	
New Orleans	738, 440	19, 308	5, 569, 585		266	2, 616	
Oklahoma City	128, 496		4, 261, 540		252	1, 225	
San Francisco region	11, 618, 916	61, 471	58, 031, 578	463	2, 633	21, 896	270
Boise	239, 067		1, 311, 855		67	185	
Helena	136, 768		1, 255, 851		75	255	
Honolulu	583, 069		2, 313, 146		18	375	120
Los Angeles	4, 460, 887	3, 366	23, 448, 563	245	980	18, 671	78
San Francisco	3, 233, 193	19, 050	14, 753, 028	21	727	630	
Phoenix	422, 631	30, 085	1, 940, 001		113		48
Portland	454, 427		3, 623, 350	197	210	780	
Reno	1, 330, 602		1, 859, 894		28		
Salt Lake City	109, 479		1, 428, 535		79		24
Seattle	648, 792	8, 970	6, 197, 356		336	1, 000	
Total	46, 661, 085	896, 657	359, 521, 683	389, 514	17, 342	56, 229	3, 330

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

Alaska	\$181, 594		\$699, 277		\$1, 707	\$19, 301	\$198
California	7, 694, 080	\$22, 416	38, 201, 591	\$266	867	1, 409	130
Illinois	3, 597, 923	193, 958	23, 713, 676	1, 982	381		180
Maryland (including District of Columbia)	1, 510, 751		9, 627, 530		360	235	228
Missouri	1, 418, 336	2	9, 008, 425	32, 702	558	920	102
New Jersey	1, 803, 506	10, 777	8, 189, 270	104, 487	1, 912	1, 729	330
New York	8, 772, 646	12, 153	73, 220, 319	152, 963	822	5, 110	422
Ohio	2, 094, 084	31, 074	14, 396, 687	5, 399	1, 111	4, 887	364
Pennsylvania	1, 678, 592	73, 584	15, 705, 921	23, 639	875	6, 612	244
Texas	1, 502, 756	43, 448	19, 144, 075	97	336	1, 000	24
Washington	467, 198	8, 970	5, 498, 079				
Puerto Rico							

Footnotes on p. 110.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Miscellaneous taxes—Continued										
Internal revenue regions and districts	Narcotics (opium, coca leaves, or derivatives thereof)—Con.				Total narcotics taxes	Total marihuana taxes	Coconut and other vegetable oils processed			
	Special taxes—Continued						Coconut oil from the Philippines, per pound, 3 cents	Coconut oil from American Samoa, per pound, 3 cents	Coconut oil from other United States possessions, per pound, 3 cents	Coconut oil and combination containing coconut oil (other than in preceding listing) per pound, 5 cents
	Wholesale dealers, \$12 per year	Retail dealers, \$3 per year	Practitioners, \$1 per year	Dealers in untaxed narcotic preparations and laboratories, \$1 per year						
Boston region	\$881	\$11,729	\$15,835	\$849	\$36,860	\$1,873	\$26,070			\$39
Augusta (Maine)	30	614	1,233	545	2,548	7				
Boston (Mass.)	518	6,107	8,079	40	19,468	1,756	19,075			39
Burlington (Vt.)	35	400	771	49	1,291					
Hartford (Conn.)	185	3,093	4,527	191	9,417	107	4,913			
Portsmouth (N. H.)	35	567	794	15	1,537					
Providence (R. I.)	75	1,009	1,411	9	2,589	3	2,080			
New York region	987	17,331	33,141	187	208,630	3,415	1,746,986	\$388	\$1,455	7,172
Albany (14th N. Y.)	140	3,121	2,577	25	111,082	7			805	
Brooklyn (1st N. Y.)	102	7,839	10,067	41	62,347	112	15,519		650	6,935
Buffalo (28th N. Y.)	48	1,319	3,658	11	10,783	115	218,558			
Lower Manhattan (2d N. Y.)	284	1,221	2,599	9	4,795		23,647			
Syracuse (21st N. Y.)	267	1,148	2,841	68	4,968	2	627			
Upper Manhattan (3d N. Y.)	90	2,683	11,898	33	14,525	3,179	1,488,635	388		237
Philadelphia region	1,471	19,226	31,889	314	189,555	3,184	3,432,478		116	1,064
Baltimore (Md.)	285	3,476	5,552	66	10,938	1,496	4,732			
Camden (1st N. J.)	12	1,012	4,144	1	5,003	940	4,211			630
Newark (5th N. J.)	42	2,576	4,100	26	112,576	279	2,881,507			434
Philadelphia (1st Pa.)	615	5,635	8,628	60	42,198	211	14,753		116	
Pittsburgh (23d Pa.)	324	4,088	5,348	29	12,324	244	8,777			
Scranton (12th Pa.)	177	1,542	2,386	122	4,390	10				
Wilmington (Del.)	15	348	731	9	1,131	5	518,498			
Cincinnati region	2,953	17,748	26,788	497	115,899	628	7,515,715		484,480	30,673
Cincinnati (1st Ohio)	1,500	1,554	1,721	25	11,515	5	6,188,341		480,802	30,573
Cleveland (18th Ohio)	297	3,324	4,693	18	11,814	282	1,227,037		3,679	
Columbus (11th Ohio)	206	1,357	3,993	21	6,132	2	100,302			
Toledo (10th Ohio)	182	1,320	1,692	10	4,001	2				
Indianapolis (Ind.)	501	4,109	4,871	51	59,798	111	35			
Louisville (Ky.)	72	2,622	2,875	15	6,229	221				
Parkersburg (W. Va.)	2	1,155	2,367		3,689					
Richmond (Va.)	198	2,307	4,678	358	12,519	2				
Atlanta region	1,855	21,645	24,423	435	55,766	1,300	90,292	5,419		
Atlanta (Ga.)	440	3,185	3,537	23	7,613	6	8,862			
Birmingham (Ala.)	277	2,384	3,152	15	6,149	594				
Columbia (S. C.)	144	1,751	1,773	2	4,708	4				
Greensboro (N. C.)	223	2,893	4,218	310	8,374		1,271			
Jackson (Miss.)	60	1,661	1,908	34	4,748					
Jacksonville (Fla.)	269	3,497	5,717	5	9,952	496				
Nashville (Tenn.)	442	6,325	4,118	46	14,222	200	80,159	5,419		
Chicago region	1,983	20,668	30,748	386	68,350	3,031	969,092			
Chicago (1st Ill.)	733	8,756	12,391	95	25,278	901	820,485			
Springfield (8th Ill.)	260	2,228	3,284	74	6,931	1,245				
Detroit (Mich.)	822	5,638	10,682	182	28,040	405	2,727			
Milwaukee (Wis.)	168	3,045	4,391	36	8,101	479	145,878			
Omaha region	1,579	22,408	24,054	1,326	87,394	2,050	275,149			1,526
Aberdeen (S. Dak.)	36	854	730	4	2,291					
Cheyenne (Wyo.)	12	490	508		1,492	3				
Denver (Colo.)	248	2,697	1,985	90	5,517	1,314	26			
Des Moines (Iowa)	381	2,639	4,072	91	7,586	5	22,492			
Fargo (N. Dak.)	12	639	548		1,238					
Kansas City (5th Mo.)	190	4,021	3,283	785	8,510	1				1,526
St. Louis (1st Mo.)	284	3,273	3,867	313	41,080	432	209,925			
Omaha (Nebr.)	66	1,806	1,930	8	4,890	59	37,220			
St. Paul (Minn.)	287	3,974	4,420	12	9,325	167	5,485			
Wichita (Kans.)	163	2,067	2,711	22	5,515	69				
Dallas region	9,443	17,068	20,104	1,263	61,094	5,462	320,525			
Albuquerque (N. Mex.)	26	756	754	13	1,608	370				
Austin (1st Tex.)	1,417	4,041	5,186	357	15,459	14	662			
Dallas (2d Tex.)	426	3,853	5,034	428	13,111	4,255	471			
Little Rock (Ark.)	7,090	1,736	1,866	398	12,041					
New Orleans (La.)	232	3,521	3,270	23	9,931	818	319,392			
Oklahoma City (Okla.)	253	3,181	2,994	39	7,942	5				
San Francisco region	1,915	18,392	34,265	264	80,099	4,778	2,009,904	19,816		262
Boise (Idaho)	18	653	801		1,724					
Helena (Mont.)	48	762	835	6	1,982					
Honolulu (Hawaii)	60	133	454	47	1,087	731				
Los Angeles (6th Calif.)	471	3,952	12,980	56	37,476	1,157	741,978	19,815		
San Francisco (1st Calif.)	443	5,426	9,094	17	16,435	1,231	1,221,962			262
Phoenix (Ariz.)	112	1,607	1,240	1	3,073					
Portland (Oreg.)	194	1,687	2,658	3	5,776	907	45,222			
Reno (Nev.)	12	275	294	2	515	110				
Salt Lake City (Utah)	227	859	1,823	6	3,090	363				
Seattle (Wash.)	330	3,037	3,986	126	8,839	279	741			
Total	23,118	166,237	242,246	5,521	908,537	25,722	15,385,211	25,623	485,051	40,736
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE DISTRICT										
Alaska		\$91	\$87		\$179	\$107				
California	\$914	9,378	22,074	\$73	53,912	2,388	\$1,963,940	\$19,816		\$262
Illinois	993	10,984	15,575	169	32,209	2,147	820,486			
Maryland (including District of Columbia)	285	3,475	6,552	66	10,938	1,495	4,732			
Missouri	474	7,204	7,150	1,098	49,540	1,443	209,925			1,526
New Jersey	54	4,188	8,244	27	118,579	1,219	2,885,718			1,064
New York	987	17,331	33,141	187	208,630	3,415	1,746,985	388	\$1,455	7,172
Ohio	2,185	7,555	11,909	74	33,563	294	7,515,680		484,481	30,673
Pennsylvania	1,115	11,215	15,362	211	58,907	465	23,630		115	
Texas	1,843	7,594	11,220	785	29,570	4,269	1,133			
Washington	330	2,945	3,899	126	8,661	172	741			
Puerto Rico										

Footnotes on p. 110.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1953, by internal revenue regions, districts, States, and Territories—Continued

Internal revenue regions and districts		Miscellaneous taxes—Continued								Grand total all internal revenue taxes
		Coconut and other vegetable oils processed—Continued		Firearms transfer and occupational taxes	Diesel fuel, per gallon, 2 cents	Wagering		Other receipts (including repealed taxes)	Total miscellaneous taxes	
		Other per pound, 3 cents	Total coconut and other vegetable oils processed			Occupational, \$50	Excise, 10 percent			
Boston region		\$3,697	\$30,006	\$1,021	\$316,241	\$15,238	\$55,811	\$74,526	\$102,364,963	\$3,816,040,219
Augusta (Maine)				7	28,717	31	3	158	3,804,578	1,777,777,857
Boston (Mass.)		3,885	23,000	15	174,098	9,666	36,923	15,266	64,423,740	1,913,610,801
Burlington (Vt.)					15,147	29	18	35	1,635,997	75,151,680
Hartford (Conn.)		12	4,925	999	87,745	2,934	6,561	56,733	28,595,998	1,223,088,551
Portsmouth (N. H.)					3,643	974	10,362		1,670,727	122,726,653
Providence (R. I.)			2,080		6,292	1,604	1,944	2,334	2,233,923	298,684,677
New York region		297,065	2,053,066	841	3,153,880	18,692	64,456	115,895	369,708,702	12,996,197,025
Albany (14th N. Y.)			805	367	97,708	4,274	10,966		16,328,837	1,182,027,542
Brooklyn (1st N. Y.)		539	23,643	25	41,565	8,265	22,595	7,032	12,419,023	1,172,475,892
Buffalo (28th N. Y.)			218,558	3	104,349	2,336	4,516	26	10,872,075	940,025,908
Lower Manhattan (2d N. Y.)			23,647	401	1,402,398	25		665	177,177,290	4,965,789,355
Syracuse (21st N. Y.)		4,136	4,763	46	49,587	417	24,997	636	5,622,821	459,623,533
Upper Manhattan (3d N. Y.)		292,359	1,781,649		1,458,272	3,376	1,383	107,535	147,288,657	4,276,254,795
Philadelphia region		293,606	3,727,264	1,075	1,282,034	33,912	283,399	90,206	261,612,228	9,990,982,235
Baltimore (Md.)		450	5,182	652	138,886	1,398	52,847	160	65,457,679	1,961,422,478
Camden (1st N. J.)			4,841		24,358	1,842	2,094	80,856	6,030,498	411,812,144
Newark (5th N. J.)		289,642	3,171,583		235,469	812	1,003	2,387	45,081,078	1,611,888,842
Philadelphia (1st Pa.)		3,226	18,095		331,616	10,432	58,810	183	113,363,711	2,574,776,739
Pittsburgh (23d Pa.)		257	9,065	403	507,181	11,706	85,112	6,465	21,549,878	2,100,898,235
Scranton (12th Pa.)				20	32,355	4,106	21,179	3	8,048,669	484,860,972
Wilmington (Del.)			518,493		12,169	3,617	62,354	152	2,080,722	845,322,825
Cincinnati region		433,701	8,464,570	216	1,306,268	211,499	2,946,378	50,345	194,940,420	9,220,039,965
Cincinnati (1st Ohio)			6,468	1	42,140	2,367	3,009	258	18,731,542	1,182,557,103
Cleveland (18th Ohio)		306,956	1,537,671	200	368,287	96,784	323,527	7,678	66,035,099	2,698,345,948
Columbus (11th Ohio)		120,264	220,566	1	100,206	4,292	97,803	4,430	7,482,959	363,278,092
Toledo (10th Ohio)					152,545	5,917	74,139	3,211	9,092,877	604,898,686
Indianapolis (Ind.)		12	48		109,654	65,449	924,490	11,481	33,821,777	1,630,727,456
Louisville (Ky.)					295,851	14,254	945,947	1,147	15,688,464	1,314,056,491
Parkersburg (W. Va.)				10	69,004	19,820	553,049	19,641	12,014,679	301,745,274
Richmond (Va.)				4	168,581	2,616	24,413	2,500	32,073,024	1,124,430,915
Atlanta region			95,711	297	618,438	77,898	763,331	7,614	169,615,533	4,306,250,760
Atlanta (Ga.)			8,862	260	73,825	19,691	86,394	302	87,026,592	708,213,975
Birmingham (Ala.)					51,925	7,035	66,078	5,133	10,236,806	398,572,462
Columbia (S. C.)					49,879	1,284	6,799		4,823,712	266,782,452
Greensboro (N. C.)			1,271	14	225,435	4,461	10,857		21,568,201	1,611,536,349
Jackson (Miss.)				2	40,128	7,452	59,617	104	3,063,606	142,325,433
Jacksonville (Fla.)				22	119,338	31,955	428,532	1,196	27,814,196	657,863,268
Nashville (Tenn.)			85,577		57,908	6,022	105,055	878	15,082,420	520,956,821
Chicago region		15,698	984,790	297	1,080,243	137,026	2,183,188	214,338	285,974,350	12,955,760,493
Chicago (1st Ill.)		13,679	834,165	1	815,043	69,071	1,499,341	198,641	177,458,085	5,005,325,353
Springfield (8th Ill.)				202	82,493	64,850	538,648	496	14,123,150	873,028,148
Detroit (Mich.)		101	2,828	94	87,429	12,619	140,158	19,156	69,331,597	5,670,122,580
Milwaukee (Wis.)		1,919	147,797		95,278	487	5,042	1,045	25,061,518	1,407,284,417
Omaha region		32	278,706	289	1,194,758	40,037	101,525	47,058	281,048,731	5,270,356,644
Aberdeen (S. Dak.)				1	21,509	248	1,359	1,484	2,344,847	76,804,968
Cheyenne (Wyo.)					88,273	17,149	40,695	19	1,404,821	63,790,618
Denver (Colo.)		32	58	204	323,698	1,446	2,095	813	43,265,452	681,289,581
Des Moines (Iowa)			22,492	20	135,923	2,431	3,952	31,003	11,497,730	536,325,871
Fargo (N. Dak.)					35,929	367	371	2,840	1,611,534	71,401,340
Kansas City (6th Mo.)			1,526		132,905	1,500	21,678	473	26,727,903	543,835,510
St. Louis (1st Mo.)			209,925	21	59,583	12,117	9,490	8,551	96,099,848	1,312,321,405
Omaha (Nebr.)			37,220	24	163,478	213	753	1,445	46,869,276	409,329,046
St. Paul (Minn.)			5,485		95,134	699	8,023	432	35,180,703	1,040,300,944
Wichita (Kans.)				13	138,325	3,868	13,109		16,046,617	534,957,361
Dallas region			320,525	61	1,364,713	129,398	1,867,475	20,912	122,896,458	3,744,527,477
Albuquerque (N. Mex.)				9	275,208	229	59		2,638,273	112,791,705
Austin (1st Tex.)			662	30	168,310	62,951	570,725	5,130	32,364,850	1,253,486,514
Dallas (2d Tex.)			471	18	147,804	423	4,362	11,115	42,890,672	1,019,371,113
Little Rock (Ark.)					46,665	2,856	103,254	62	3,705,442	162,118,030
New Orleans (La.)			319,392		63,055	53,334	1,112,780	4,450	26,119,382	540,751,062
Oklahoma City (Okla.)				3	673,670	9,599	76,296	155	15,187,840	656,009,053
San Francisco region		164	2,030,147	3,057	4,774,421	310,034	1,236,083	31,966	273,002,606	7,386,380,563
Boise (Idaho)				3	77,214	42,506	100,804	825	3,597,520	117,604,461
Helena (Mont.)				1	115,839	9,431	40,076	14	2,680,520	122,724,817
Honolulu (Hawaii)					24,446	43	137	54	5,447,654	136,318,686
Los Angeles (6th Calif.)			761,795	2,885	1,430,461	8,054	47,577	9,643	61,717,999	2,702,604,870
San Francisco (1st Calif.)		164	1,222,389	2	2,127,368	7,679	21,204	14,094	153,724,926	2,585,124,547
Phoenix (Ariz.)					161,160	644	931		3,093,226	165,840,697
Portland (Oreg.)			45,222	40	269,571	18,533	44,541	647	5,04,737	472,892,053
Reno (Nev.)					224,475	9,091	308,065		5,001,749	79,262,324
Salt Lake City (Utah)					164,110	38,268	97,232	400	6,719,292	152,390,785
Seattle (Wash.)			741	125	179,837	175,886	575,515	6,289	20,414,982	851,617,325
Total		1,044,163	17,982,784	7,155	15,090,996	973,729	9,501,645	652,860	2,061,163,991	69,686,535,389
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE DISTRICT										
Alaska				\$6	\$51	\$689	\$51,656	\$272	\$2,190,846	\$46,574,065
California		\$164	\$1,984,184	2,887	3,557,769	15,733	68,781	23,738	215,442,925	5,287,729,417
Illinois		13,679	834,165	203	897,536	123,921	2,037,989	194,137	191,581,235	5,878,353,501
Maryland (including District of Columbia)		450	5,182	652	138,886	1,398	52,847	160	63,031,996	1,950,284,921
Missouri			211,451	21	192,488	13,617	31,168	9,023	122,827,750	1,856,156,914
New Jersey		289,642	3,176,424		259,827	2,654	3,097	83,244	51,111,570	2,023,700,987
New York		297,065	2,053,066	841	3,153,880	18,692	64,456	115,895	369,708,702	12,996,197,025
Ohio		433,688	8,464,521	202	663,178	109,360	498,478	15,577	101,342,478	4,849,079,829
Pennsylvania		3,513	27,160	423	871,152	26,244	165,101	6,651	142,962,258	5,160,535,947
Texas			1,133	48	316,114	63,374	575,087	16,244	75,245,522	2,272,857,626
Washington			741	119	179,786	175,198	623,859	6,017	18,224,136	805,043,280
Puerto Rico									2,425,682	11,137,557

TABLE 2.—Comparative internal revenue collections, fiscal years 1952 and 1953, by regions, districts, States and Territories

Internal revenue regions and districts <sup>1</sup>	Individual income and employment taxes					
	Income taxes not withheld <sup>2</sup>			Withheld income taxes, old-age insurance taxes and railroad retirement taxes		
	1952	1953	Percent of increase or decrease	1952	1953	Percent of increase or decrease
Boston region	\$704,304,342	\$710,919,063	0.9	\$1,403,906,302	\$1,603,239,776	14.2
Augusta (Maine)	37,279,357	40,023,677	7.4	62,415,261	71,629,241	14.8
Boston (Mass.)	343,657,981	339,529,302	(-1.2)	729,938,766	821,756,376	12.6
Burlington (Vt.)	15,222,567	18,452,499	21.2	26,706,464	31,019,628	16.1
Hartford (Conn.)	222,840,570	223,462,828	0.3	418,870,983	489,697,391	16.9
Portsmouth (N. H.)	26,238,412	27,332,507	4.2	51,683,231	59,352,838	14.8
Providence (R. I.)	69,065,456	67,118,260	(-2.9)	114,289,597	129,784,302	13.6
New York region	1,794,133,710	1,634,238,496	(-8.9)	3,991,083,540	4,577,545,729	14.7
Albany (14th N. Y.)	174,062,524	172,514,611	(-0.9)	418,702,075	484,117,746	15.6
Brooklyn (1st N. Y.)	285,268,724	307,924,376	7.9	455,320,617	614,615,740	35.0
Buffalo (28th N. Y.)	141,563,662	145,447,929	2.7	308,366,423	354,354,825	14.9
Lower Manhattan (2d N. Y.)	534,951,604	475,108,042	(-11.2)	1,326,000,051	1,488,093,019	12.2
Syracuse (21st N. Y.)	71,195,121	75,193,824	5.6	157,453,819	180,885,874	14.9
Upper Manhattan (3d N. Y.)	587,092,075	458,049,714	(-22.0)	1,325,240,555	1,555,478,526	17.4
Philadelphia region	1,519,304,928	1,505,439,530	(-0.9)	3,632,397,564	4,112,232,245	16.4
Baltimore (Md.)	280,151,844	296,868,135	6.0	895,663,199	1,038,072,710	15.9
Camden (1st N. J.)	89,642,488	88,382,184	(-1.4)	133,457,789	157,770,244	18.2
Newark (5th N. J.)	285,405,397	287,028,287	0.6	560,087,602	642,936,831	14.8
Philadelphia (1st Pa.)	424,932,404	428,656,955	0.9	927,392,009	1,063,727,627	14.7
Pittsburgh (23d Pa.)	294,991,344	252,620,049	(-14.4)	697,792,333	826,717,951	18.5
Scranton (12th Pa.)	60,644,723	68,578,177	13.1	193,514,294	214,146,306	10.7
Wilkes-Barre (Del.)	83,336,726	85,306,743	2.4	124,490,338	168,860,576	35.6
Cincinnati region	1,286,720,847	1,235,708,596	(-4.0)	2,508,223,191	2,985,954,928	19.0
Cincinnati (1st Ohio)	178,857,785	163,972,490	(-8.3)	315,520,301	367,060,843	16.3
Cleveland (13th Ohio)	318,486,845	317,943,741	(-0.2)	942,764,294	1,059,385,726	12.4
Columbus (11th Ohio)	76,822,743	79,873,838	4.0	135,112,181	156,884,841	16.1
Toledo (10th Ohio)	85,656,254	89,535,893	4.5	181,460,286	208,293,076	14.8
Indianapolis (Ind.)	233,811,825	236,933,698	1.3	390,616,487	589,390,158	50.9
Louisville (Ky.)	116,821,842	119,467,327	2.3	161,361,393	179,355,842	11.2
Parkersburg (W. Va.)	67,380,043	68,477,996	1.6	120,254,340	126,398,299	5.1
Richmond (Va.)	158,883,510	159,503,613	0.4	261,134,909	299,196,143	14.6
Atlanta region	831,469,990	830,804,521	(-0.1)	1,115,904,395	1,293,358,179	15.9
Atlanta (Ga.)	140,878,031	141,663,033	0.6	223,154,828	258,694,208	15.9
Birmingham (Ala.)	98,273,919	95,953,149	(-2.4)	146,490,362	160,752,069	9.7
Columbia (S. C.)	59,552,823	59,713,578	0.3	92,936,508	109,133,246	17.4
Greensboro (N. C.)	144,356,418	142,990,119	(-1.0)	234,700,876	272,577,232	15.1
Jackson (Miss.)	51,740,676	48,785,866	(-5.7)	47,659,148	54,298,032	13.9

Jacksonville (Fla.)	202,661,406	211,457,785	4.3	192,041,661	229,871,440	19.7
Nashville (Tenn.)	134,006,717	130,240,901	(-2.8)	178,921,012	208,031,932	16.3
Chicago region	1,530,505,986	1,729,650,447	13.0	3,634,270,520	4,355,260,373	19.8
Chicago (1st Ill.)	665,855,136	685,048,907	3.0	1,674,951,207	2,005,034,842	19.7
Springfield (3rd Ill.)	168,786,386	170,180,725	0.8	201,528,208	236,170,929	17.2
Detroit (Mich.)	494,153,025	666,593,568	34.9	1,334,185,008	1,632,741,512	22.4
Milwaukee (Wis.)	201,711,439	206,927,247	2.6	423,606,097	481,313,090	13.6
Omaha region	1,064,734,612	1,061,528,065	(-0.3)	2,128,827,468	2,169,361,718	1.9
Aberdeen (S. Dak.)	35,520,589	31,988,565	(-10.0)	24,357,608	28,153,047	15.6
Cheyenne (Wyo.)	29,337,976	25,313,340	(-13.7)	19,347,480	22,475,269	16.2
Denver (Colo.)	115,514,211	111,995,929	(-3.1)	265,973,263	361,906,149	36.1
Des Moines (Iowa)	171,257,644	157,836,905	(-7.8)	176,139,096	197,285,886	12.0
Fargo (N. Dak.)	34,649,310	33,256,029	(-4.0)	22,188,891	25,637,040	15.5
Kansas City (8th Mo.)	100,884,007	100,739,092	(-0.2)	176,784,577	206,066,226	16.6
St. Louis (1st Mo.)	177,733,443	179,382,311	0.9	745,259,801	525,898,716	(-29.4)
Omaha (Nebr.)	109,737,911	97,654,741	(-11.0)	158,227,509	178,753,799	13.0
St. Paul (Minn.)	172,184,051	176,663,730	2.6	380,712,408	436,424,634	14.6
Wichita (Kans.)	136,815,380	146,692,423	7.2	159,838,835	186,760,952	16.8
Dallas region	1,024,572,997	1,035,567,332	1.1	1,063,058,019	1,243,697,125	17.0
Albuquerque (N. Mex.)	40,820,596	42,160,328	3.3	39,940,996	47,531,492	19.0
Austin (1st Tex.)	329,965,273	351,714,020	6.6	341,768,933	404,275,136	18.3
Dallas (2d Tex.)	335,774,497	313,066,360	(-6.8)	303,429,449	350,490,301	15.5
Little Rock (Ark.)	53,218,825	52,318,680	(-1.7)	51,963,769	59,716,821	14.9
New Orleans (La.)	132,171,650	144,133,071	9.0	151,296,066	175,491,749	16.0
Oklahoma City (Okla.)	132,624,156	132,165,878	(-0.4)	174,668,776	206,201,626	18.1
San Francisco region	1,819,312,663	1,860,091,057	2.2	2,556,022,737	3,038,845,510	18.8
Boise (Idaho)	37,291,573	37,397,017	0.3	42,587,694	47,504,892	11.6
Helena (Mont.)	46,821,025	45,201,614	(-3.5)	38,904,985	44,933,642	15.5
Honolulu (Hawaii)	31,804,922	31,728,494	(-0.2)	56,631,095	64,028,799	13.1
Los Angeles (5th Calif.)	708,951,943	747,968,633	5.5	931,435,110	1,168,934,751	25.6
San Francisco (1st Calif.)	531,108,241	534,016,542	0.5	830,763,384	962,741,813	15.9
Phoenix (Ariz.)	57,241,860	61,218,346	6.9	49,384,166	51,991,735	5.3
Portland (Oreg.)	141,680,978	136,075,938	(-4.0)	180,239,924	206,568,005	14.5
Reno (Nev.)	23,315,485	25,213,480	8.1	21,922,134	27,592,816	25.9
Salt Lake City (Utah)	32,912,105	33,442,807	1.6	61,197,095	67,691,171	10.6
Seattle (Wash.)	208,184,531	207,828,287	(-0.2)	342,957,150	384,858,086	12.2
Total	11,545,060,076	11,603,942,106	0.5	21,933,693,736	25,377,495,586	15.7

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

Alaska	\$12,321,273	\$8,948,037	(-27.4)	\$25,159,844	\$31,137,719	23.8
California	1,240,000,184	1,281,965,175	3.4	1,762,196,404	2,131,676,564	21.0
Illinois	834,641,522	856,129,632	2.6	1,876,479,415	2,241,205,771	19.4
Maryland (including District of Columbia)	276,638,188	296,202,321	5.9	888,991,218	1,030,122,242	15.9
Missouri	278,617,549	280,121,403	0.5	922,044,378	1,031,964,042	(-20.6)
New Jersey	375,047,885	375,410,471	0.1	693,545,391	800,707,075	15.5
New York	1,794,133,710	1,634,238,496	(-8.9)	3,991,083,540	4,577,545,729	14.7
Ohio	658,823,627	651,225,962	(-1.1)	1,574,857,062	1,791,624,486	13.8
Pennsylvania	780,768,471	747,854,181	(-4.2)	1,818,698,636	2,104,591,884	15.7
Texas	665,739,770	664,780,380	(-0.2)	645,198,402	754,755,437	17.0
Washington	195,863,258	193,890,250	(-1.0)	317,797,306	353,720,367	11.3
Puerto Rico	523,656	665,814	27.1	6,671,980	7,950,468	19.2

Footnotes on p. 110.



TABLE 2.—Comparative internal revenue collections, fiscal years 1952 and 1953, by regions, districts, States and Territories—Continued

Internal revenue regions and districts <sup>1</sup>	Individual income and employment taxes					
	Unemployment insurance			Total individual income and employment taxes		
	1952	1953	Percent of increase or decrease	1952	1953	Percent of increase or decrease
Boston region	\$18,033,113	\$19,068,273	5.7	\$2,126,243,757	\$2,333,227,110	9.7
Augusta (Maine)	963,206	968,497	0.5	100,657,824	112,621,414	11.9
Boston (Mass.)	9,628,228	9,751,749	1.3	1,083,224,975	1,171,037,427	8.1
Burlington (Vt.)	350,139	362,732	3.6	42,281,170	49,834,859	17.9
Hartford (Conn.)	5,111,287	5,520,227	8.0	646,822,840	723,680,446	11.9
Portsmouth (N. H.)	708,651	762,057	7.5	78,630,294	87,447,402	11.2
Providence (R. I.)	1,271,602	1,703,011	33.9	174,626,654	188,605,562	8.0
New York region	49,278,891	52,513,078	6.6	5,834,496,141	6,264,297,303	7.4
Albany (14th N. Y.)	4,890,294	5,348,184	9.4	597,654,893	661,980,510	10.8
Brooklyn (1st N. Y.)	5,567,966	5,945,066	6.8	746,157,307	828,485,182	11.0
Buffalo (28th N. Y.)	4,103,292	4,411,285	7.5	464,033,377	504,214,039	11.1
Lower Manhattan (2d N. Y.)	15,581,946	17,000,527	9.1	1,876,633,601	1,980,201,588	5.5
Syracuse (21st N. Y.)	2,180,775	2,266,454	4.9	230,809,715	258,346,152	11.9
Upper Manhattan (3d N. Y.)	16,974,618	17,541,592	3.3	1,929,307,248	2,031,069,832	5.3
Philadelphia region	39,017,394	40,709,923	4.3	5,090,719,786	5,658,381,697	11.2
Baltimore (Md.)	4,545,450	4,822,198	6.1	1,180,360,493	1,339,763,043	13.5
Camden (1st N. J.)	1,697,634	1,847,867	8.8	224,797,911	248,000,295	10.3
Newark (5th N. J.)	7,676,922	7,868,733	2.4	853,169,921	937,823,851	9.9
Philadelphia (1st Pa.)	10,714,589	10,716,110	0.0	1,363,039,002	1,503,090,691	10.3
Pittsburgh (23d Pa.)	9,682,387	10,172,845	5.1	1,002,466,064	1,089,510,844	8.7
Scranton (12th Pa.)	3,014,448	3,206,080	6.4	257,373,465	283,930,564	10.3
Wilmington (Del.)	1,685,864	2,086,090	23.7	209,612,930	256,253,409	22.3
Cincinnati region	30,060,126	31,071,446	3.4	3,775,004,164	4,252,734,972	12.7
Cincinnati (1st Ohio)	4,086,651	4,280,127	5.0	498,464,737	535,322,460	7.3
Cleveland (18th Ohio)	9,718,330	10,096,556	3.9	1,270,969,469	1,387,426,024	9.2
Columbus (11th Ohio)	1,706,463	1,828,382	7.0	213,644,387	238,587,061	11.7
Toledo (10th Ohio)	2,386,329	2,474,266	3.7	259,802,869	300,303,234	11.4
Indianapolis (Ind.)	5,071,935	5,300,472	4.5	629,499,247	831,614,329	32.1
Louisville (Ky.)	2,092,128	2,105,077	0.6	280,275,363	300,928,247	7.4
Parkersburg (W. Va.)	1,933,432	1,675,985	(-13.3)	189,667,815	196,562,281	3.7
Richmond (Va.)	3,061,858	3,301,580	7.8	423,080,277	462,001,336	9.2
Atlanta region	17,340,355	18,293,217	5.5	1,964,714,740	2,142,455,919	9.0
Atlanta (Ga.)	3,235,415	3,434,142	6.1	367,268,274	403,791,383	9.9
Birmingham (Ala.)	2,392,913	2,352,792	(-1.7)	247,157,194	259,058,030	4.8
Columbia (S. C.)	1,551,491	1,691,684	9.0	154,040,822	170,538,508	10.7
Greensboro (N. C.)	3,991,848	4,299,498	7.7	383,049,142	419,866,849	9.6
Jackson (Miss.)	807,427	856,020	6.0	107,207,251	103,939,919	3.7
Jacksonville (Fla.)	2,682,516	2,869,728	7.0	397,385,583	444,198,954	11.8
Nashville (Tenn.)	2,678,745	2,789,353	4.1	315,606,474	341,062,276	8.1
Chicago region	45,632,265	47,646,981	4.4	5,210,408,771	6,132,557,752	17.7
Chicago (1st Ill.)	20,103,267	21,060,755	4.8	2,360,909,610	2,712,044,504	14.9
Springfield (8th Ill.)	2,434,773	2,664,809	9.4	372,749,367	409,016,464	9.7
Detroit (Mich.)	17,579,793	18,186,652	3.5	1,845,917,826	2,317,521,733	25.5
Milwaukee (Wis.)	5,514,432	5,734,714	4.0	630,831,968	693,975,051	10.0
Omaha region	18,262,887	19,336,810	5.9	3,231,824,967	3,250,221,594	.6
Aberdeen (S. Dak.)	229,398	241,695	5.4	60,107,695	60,383,307	.5
Cheyenne (Wyo.)	188,949	210,986	11.7	48,874,405	47,999,595	(-1.8)
Denver (Colo.)	1,696,136	1,847,496	8.9	384,283,610	475,749,574	23.8
Des Moines (Iowa)	2,217,982	2,250,987	1.5	349,614,722	357,373,778	2.2
Fargo (N. Dak.)	227,813	222,930	(-2.2)	57,066,014	59,115,998	3.6
Kansas City (6th Mo.)	2,274,741	2,415,668	6.2	279,943,415	309,220,987	10.5
St. Louis (1st Mo.)	4,575,110	4,910,462	7.3	927,568,364	710,191,489	(-23.4)
Omaha (Nebr.)	1,429,347	1,505,034	5.3	269,394,767	277,913,574	3.2
St. Paul (Minn.)	4,040,497	4,207,708	4.1	556,936,956	617,296,072	10.8
Wichita (Kans.)	1,382,914	1,523,845	10.2	298,035,129	334,977,220	12.4
Dallas region	14,287,073	15,195,488	6.4	2,101,918,089	2,294,459,944	9.2
Albuquerque (N. Mex.)	436,557	455,174	4.3	81,198,139	90,155,989	11.0
Austin (1st Tex.)	4,294,689	4,679,622	9.0	676,028,915	760,668,778	12.5
Dallas (2d Tex.)	4,075,756	4,290,171	5.3	643,279,702	667,836,832	3.8
Little Rock (Ark.)	881,684	922,556	4.6	106,062,278	112,968,057	6.5
New Orleans (La.)	2,328,677	2,406,961	3.4	285,796,413	322,031,781	12.7
Oklahoma City (Okla.)	2,269,710	2,441,004	7.5	309,562,642	340,808,507	11.0
San Francisco region	27,704,428	29,346,398	5.9	4,403,039,828	4,926,282,964	11.9
Boise (Idaho)	553,250	541,116	(-2.2)	80,432,517	85,442,825	6.2
Helena (Mont.)	393,326	407,070	3.5	86,119,336	90,542,226	5.1
Honolulu (Hawaii)	556,031	574,453	3.3	88,992,048	96,331,746	8.2
Los Angeles (6th Calif.)	10,784,211	11,220,927	4.0	1,651,171,264	1,928,124,310	16.8
San Francisco (1st Calif.)	8,179,789	9,048,973	10.6	1,370,051,414	1,505,807,329	9.9
Phoenix (Ariz.)	584,868	653,866	11.8	107,210,894	123,863,945	15.5
Portland (Oreg.)	2,228,790	2,318,531	4.0	324,149,692	344,962,474	6.4
Reno (Nev.)	218,052	264,145	21.1	45,455,671	53,070,441	16.8
Salt Lake City (Utah)	641,980	644,682	.4	94,751,180	101,778,660	7.4
Seattle (Wash.)	3,564,131	3,672,634	3.0	554,705,812	596,359,008	7.5
Total	259,616,432	273,181,565	5.2	33,738,370,243	37,254,619,257	10.4
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE DISTRICT						
Alaska	\$234,694	\$150,835	(-35.7)	\$37,715,811	\$40,236,591	6.7
California	18,964,000	20,269,900	6.9	3,021,222,678	3,433,931,639	13.7
Illinois	22,538,040	23,725,564	5.3	2,733,658,977	3,121,060,968	14.2
Maryland (including District of Columbia)	4,545,450	4,822,198	6.1	1,173,164,857	1,331,146,761	13.5
Missouri	6,849,851	7,326,130	7.0	1,207,511,769	1,019,412,476	(-15.6)
New Jersey	9,374,556	9,706,600	3.5	1,077,967,832	1,185,824,146	10.0
New York	49,278,891	52,513,078	6.6	5,834,496,141	6,264,297,303	7.4
Ohio	17,900,773	18,688,331	4.4	2,252,581,462	2,461,638,779	9.3
Pennsylvania	23,411,424	24,095,035	2.9	2,622,878,531	2,876,541,099	9.7
Texas	8,370,445	8,969,793	7.2	1,319,308,617	1,428,505,610	8.3
Washington	3,329,437	3,521,799	5.8	516,990,001	556,122,417	7.6
Puerto Rico				7,195,636	8,616,282	19.7

Footnotes on p. 110.

TABLE 2.—Comparative internal revenue collections, fiscal years 1952 and 1953, by regions, districts, States and Territories—Continued

Internal revenue regions and districts <sup>1</sup>	Corporation income and profits taxes <sup>2</sup>			Total internal revenue other than income, profits and employment taxes			Total internal revenue collections		
	1952	1953	Percent of increase or decrease	1952	1953	Percent of increase or decrease	1952	1953	Percent of increase or decrease
Boston region	\$1,119,171,044	\$1,139,577,143	1.8	\$328,253,789	\$343,235,967	4.6	\$3,573,668,590	\$3,816,040,219	5.8
Augusta (Maine)	52,996,478	53,561,575	1.1	9,702,980	11,594,759	19.5	163,357,282	177,777,857	8.8
Boston (Mass.)	575,136,130	555,113,870	(-3.5)	179,901,967	187,459,604	4.2	1,838,263,072	1,913,610,801	4.1
Burlington (Vt.)	20,351,316	21,096,153	3.7	4,548,192	4,220,668	(-7.2)	67,180,678	75,151,680	11.9
Hartford (Conn.)	350,298,307	391,231,217	11.7	102,855,003	113,176,887	10.0	1,099,976,150	1,228,088,551	11.6
Portsmouth (N. H.)	26,947,482	26,254,322	-8.5	6,175,108	6,024,929	(-2.4)	111,752,884	122,726,633	9.8
Providence (R. I.)	93,441,331	89,319,906	(-4.4)	25,070,539	20,759,209	(-17.2)	293,138,524	298,684,677	1.9
New York region	5,113,906,693	5,254,623,273	2.8	1,379,008,078	1,477,276,450	7.1	12,327,410,912	12,996,197,026	5.4
Albany (14th N. Y.)	363,056,885	411,757,122	13.4	103,755,674	108,289,910	4.4	1,064,467,452	1,182,027,542	11.0
Brooklyn (1st N. Y.)	181,540,954	221,798,294	22.2	115,594,494	122,192,417	5.7	1,043,292,755	1,172,475,892	12.4
Buffalo (28th N. Y.)	311,791,455	345,841,924	10.9	85,801,431	89,969,945	4.9	851,626,263	940,025,908	10.4
Lower Manhattan (2d N. Y.)	2,542,873,478	2,487,789,311	(-2.2)	520,860,499	497,798,456	(-4.4)	4,940,267,578	4,965,789,355	.5
Syracuse (21st N. Y.)	129,345,690	141,501,790	9.4	58,391,293	59,775,591	2.4	418,545,698	459,623,533	9.8
Upper Manhattan (3d N. Y.)	1,685,298,231	1,645,934,832	-3.8	494,604,687	599,250,130	21.2	4,009,210,166	4,276,254,795	6.7
Philadelphia region	3,179,925,973	2,932,091,830	(-7.8)	1,285,930,271	1,400,508,719	8.9	9,555,576,030	9,990,982,235	4.5
Baltimore (Md.)	283,632,063	302,014,741	6.5	290,740,103	319,644,698	9.9	1,754,732,559	1,961,422,478	11.8
Camden (1st N. J.)	106,656,765	111,403,032	4.5	52,586,144	52,408,817	(-.3)	384,040,820	411,812,144	7.2
Newark (5th N. J.)	422,141,736	407,518,848	(-3.5)	240,801,337	266,545,143	10.7	1,615,112,994	1,611,888,842	-0.2
Philadelphia (1st Pa.)	686,216,776	635,991,959	(-7.3)	393,105,183	435,685,090	10.8	2,442,360,961	2,574,776,739	5.4
Pittsburgh (23d Pa.)	913,327,273	728,961,439	(-20.2)	262,965,989	282,425,902	7.4	2,178,759,326	2,100,896,235	(-3.6)
Seranton (12th Pa.)	221,948,496	169,597,914	(-23.6)	32,288,856	31,332,494	(-3.0)	511,610,817	484,868,972	(-5.2)
Wilmington (Del.)	546,002,864	575,603,837	5.5	13,442,659	12,465,579	(-7.3)	768,958,453	845,322,825	9.9
Cincinnati region	2,587,520,188	2,625,743,684	1.5	2,094,205,135	2,340,561,311	11.8	8,456,729,487	9,220,039,965	9.0
Cincinnati (1st Ohio)	377,840,725	452,224,043	19.7	158,507,727	195,010,600	23.0	1,034,813,189	1,182,557,103	14.3
Cleveland (18th Ohio)	1,043,178,470	1,004,987,502	(-3.7)	284,543,812	305,932,322	7.5	2,598,691,751	2,698,345,948	3.8
Columbus (11th Ohio)	100,643,002	104,751,649	3.9	18,282,255	19,939,382	9.1	332,769,644	363,278,092	9.2
Toledo (10th Ohio)	243,207,076	237,611,953	(-2.3)	68,770,867	66,983,499	(-2.6)	571,480,812	604,898,686	5.8
Indianapolis (Ind.)	339,980,011	369,948,601	5.9	389,325,091	439,154,527	12.8	1,358,804,349	1,630,727,466	20.0
Louisville (Ky.)	157,595,912	157,553,205	(-.03)	754,113,893	855,573,040	13.5	1,191,984,968	1,314,056,491	10.2
Parkersburg (W. Va.)	102,840,216	82,202,093	(-20.1)	24,353,087	22,990,901	(-5.5)	315,761,118	301,745,274	(-4.4)
Richmond (Va.)	222,034,776	227,462,539	2.4	406,308,603	434,967,001	7.1	1,051,423,656	1,124,430,915	6.9
Atlanta region	928,428,628	961,380,481	3.5	1,145,538,111	1,202,414,360	5.0	4,038,681,477	4,306,250,750	6.6
Atlanta (Ga.)	169,434,057	198,934,847	14.5	100,656,390	110,437,745	9.8	637,358,721	708,213,975	11.1
Birmingham (Ala.)	113,669,440	114,661,993	.9	25,573,231	24,862,439	(-2.8)	386,401,865	398,572,462	3.1
Columbia (S. C.)	94,173,585	81,052,695	(-13.9)	15,426,907	15,191,249	(-1.5)	263,641,314	266,782,452	1.2
Greensboro (N. C.)	270,668,122	273,430,739	1.0	868,475,454	918,238,762	5.7	1,622,192,718	1,611,536,349	-0.7
Jackson (Miss.)	27,868,447	26,847,730	(-3.7)	11,743,538	11,737,785	(-.04)	139,819,236	142,325,433	1.8
Jacksonville (Fla.)	117,206,292	137,956,225	17.7	80,656,918	75,708,089	(-6.1)	595,248,798	657,863,268	10.5
Nashville (Tenn.)	135,408,683	133,696,254	(-1.3)	43,003,573	46,198,291	7.4	494,013,830	520,956,821	5.5
Chicago region	4,692,114,929	4,632,468,490	(-1.3)	1,854,486,717	2,190,734,256	18.1	11,757,010,417	12,955,760,498	10.2
Chicago (1st Ill.)	1,744,279,981	1,766,104,774	1.3	471,338,637	527,175,074	11.8	4,575,528,228	5,005,325,353	9.4
Springfield (8th Ill.)	173,090,636	194,625,685	12.4	258,543,914	269,385,969	4.2	804,393,917	873,023,148	8.5
Detroit (Mich.)	2,325,752,587	2,171,957,780	(-6.6)	918,348,050	1,180,643,068	28.5	5,090,018,463	5,670,122,580	11.4
Milwaukee (Wis.)	448,991,725	499,780,251	11.3	206,256,116	213,629,115	3.5	1,286,079,809	1,407,294,417	9.4
Omaha region	1,345,775,455	1,409,867,260	4.8	564,608,514	610,267,790	8.1	5,142,208,935	5,270,356,644	2.5
Aberdeen (S. Dak.)	11,156,856	11,626,157	4.2	4,804,355	4,795,495	(-.02)	75,068,806	76,804,968	2.3
Cheyenne (Wyo.)	9,980,287	9,313,534	(-6.7)	4,809,034	6,477,469	34.7	63,643,726	63,790,618	.2
Denver (Colo.)	125,946,802	134,967,521	7.2	64,891,175	70,572,487	8.8	575,121,587	681,289,581	18.5
Des Moines (Iowa)	135,445,685	143,751,882	6.1	37,646,413	35,200,211	(-6.5)	522,706,820	536,325,871	2.6
Fargo (N. Dak.)	8,549,711	8,468,909	(-1.0)	3,748,448	3,816,432	1.8	69,364,173	71,401,340	2.9
Kansas City (6th Mo.)	170,271,223	178,115,473	4.6	50,480,132	56,499,051	11.9	500,664,770	543,835,510	8.6
St. Louis (1st Mo.)	387,013,520	392,964,470	1.5	189,555,088	209,165,445	10.3	1,504,236,962	1,512,321,405	.7
Omaha (Nebr.)	63,097,417	65,074,352	3.1	60,182,236	66,341,120	10.3	392,664,920	409,329,046	4.2
St. Paul (Minn.)	305,570,288	308,156,052	.8	110,334,478	114,848,821	4.1	972,841,722	1,040,300,944	5.9
Wichita (Kans.)	128,763,666	157,428,881	22.3	38,077,155	42,651,260	11.8	464,875,950	534,957,361	15.1
Dallas region	1,012,579,179	1,015,439,503	.3	413,156,222	434,628,028	5.2	3,527,653,489	3,744,527,477	6.1
Albuquerque (N. Mex.)	13,470,699	13,780,119	2.3	7,553,328	8,555,696	17.2	102,222,161	112,771,705	10.3
Austin (1st Tex.)	362,963,711	385,455,784	5.2	107,080,725	107,351,952	.3	1,148,073,351	1,253,486,514	9.4
Dallas (2d Tex.)	242,951,130	253,968,472	4.5	102,252,448	97,565,809	(-4.6)	988,483,280	1,019,371,113	3.1
Little Rock (Ark.)	40,251,118	38,066,983	(-5.4)	10,949,263	11,092,900	1.3	187,252,659	162,115,030	-13.4
New Orleans (La.)	133,177,181	136,626,472	2.6	75,073,196	82,092,809	9.4	494,045,790	540,751,062	9.5
Oklahoma City (Okla.)	219,765,339	187,531,674	(-14.7)	110,247,267	127,668,871	15.8	639,575,248	656,009,053	2.6
San Francisco region	1,487,487,933	1,522,323,551	2.3	739,118,461	837,774,047	13.3	6,629,646,222	7,386,880,563	11.4
Boise (Idaho)	29,243,036	25,636,181	(-12.3)	7,998,512	5,525,454	(-30.4)	117,674,165	117,604,461	(-.06)
Helena (Mont.)	21,978,519	23,821,914	8.4	7,905,915	8,360,577	5.8	116,003,770	122,724,817	5.8
Honolulu (Hawaii)	35,614,352	30,214,078	(-15.2)	10,389,330	9,772,861	(-5.9)	134,965,770	136,315,686	1.0
Los Angeles (6th Calif.)	396,558,105	506,908,215	27.8	237,286,606	267,572,344	12.8	2,294,965,975	2,702,604,870	18.3
San Francisco (1st Calif.)	636,195,143	670,309,634	5.4	364,072,959	409,007,585	15.5	2,360,319,516	2,585,124,547	9.5
Phoenix (Ariz.)	25,103,051	32,491,427	29.4	10,212,001	9,485,324	(-7.1)	142,525,946	165,540,697	16.2
Portland (Oreg.)	114,264,051	101,395,618	(-11.3)	25,852,565	26,533,961	2.6	464,266,308	472,892,053	1.9
Reno (Nev.)	9,759,909	10,619,320	8.7	7,683,416	15,572,362	105.3	15,808,998	79,262,324	26.2
Salt Lake City (Utah)	38,624,368	35,667,980	(-7.7)	13,292,362	13,944,145	4.9	146,667,940	152,590,785	3.9
Seattle (Wash.)	180,137,399	184,258,982	2.3	64,574,695	70,999,334	9.9	799,417,878	851,617,325	6.5
Total	21,466,910,019	21,594,515,206	.6	9,804,305,298	10,837,400,927	10.5	65,009,585,560	69,686,535,389	7.2
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE DISTRICT									
Alaska	\$3,290,768	\$2,858,869	(-13.1)	\$3,342,681	\$3,478,605	4.1	\$44,349,260	\$46,574,065	5.0
California	1,032,753,248	1,177,217,850	14.0	591,309,565	676,579,928	14.4	4,645,285,491	5,287,729,417	13.8
Illinois	1,917,370,617	1,960,730,460	2.3	728,882,551	796,562,074	9.1	5,380,912,145	5,878,353,501	9.2
Maryland (including District of Columbia)	283,632,063	302,014,741	6.5	288,432,508	317,123,418	9.9	1,745,229,428	1,950,284,921	11.7
Missouri	557,284,743	571,079,943	2.5	240,135,220	265,664,495	10.6	2,004,931,732	1,856,156,914	(-7.4)
New Jersey	528,798,501	518,921,880	(-1.9)	293,387,481	318,954,960	8.7	1,900,153,812	2,023,700,987	6.5
New York	5,113,906,693	5,254,623,273	2.8	1,379,008,078	1,477,276,450	7.1	12,327,410,912	12,996,197,026	5.4
Ohio	1,165,069,273	1,199,575,245	2.9	587,865,803	587,865,803	0.0	4,849,079,829	4,849,079,829	0.0
Pennsylvania	1,821,492,545	1,534,551,361	(-15.8)	688,360,028	749,443,456	8.9	5,132,731,104	5,160,535,947	.5
Texas	605,914,841	639,434,255	5.5	209,333,173	204,917,700	(-2.1)	2,134,556,631	2,272,857,626	6.5
Washington	176,846,601	181,400,114	2.6	51,232,014	67,520,729	30.9	755,968,616	805,043,260	6.5
Puerto Rico				2,307,595	2,521,275	9.3	9,503,231	11,137,557	17.2



TABLE 3.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1953, by sources

Sources of revenue	1952					
	July	August	September	October	November	December
Corporation income and profits taxes:						
Regular	\$957,741,871	\$356,923,284	\$2,441,707,356	\$927,471,143	\$352,261,845	\$2,785,163,507
Exempt organization business income tax	28,072	15,207	63,545	3		1,066
Total corporation income and profits taxes	957,769,943	356,938,491	2,441,770,901	927,471,146	352,261,845	2,785,164,573
Individual income tax and employment taxes:						
Income tax not withheld <sup>1</sup>	393,124,990	93,367,835	1,652,592,616	164,390,396	108,606,909	357,573,519
Withheld taxes:						
Income tax and old-age insurance	1,538,780,913	4,012,274,936	231,744,335	1,633,657,401	3,967,879,384	190,063,866
Railroad retirement	3,026,412	69,755,375	84,574,442	3,290,369	58,281,588	94,209,247
Total withheld taxes	1,541,807,325	4,082,030,311	316,318,777	1,636,947,771	4,026,160,972	284,273,113
Unemployment insurance	4,243,300	14,639,318	762,892	4,147,438	13,648,944	805,526
Total individual income tax and employment taxes	1,939,175,615	4,190,037,464	1,969,674,285	1,805,485,605	4,148,416,825	642,652,158
Miscellaneous internal revenue:						
Estate tax	82,974,695	68,898,759	58,322,863	55,659,772	47,557,183	69,156,860
Gift tax	577,873	902,077	658,850	973,971	2,961,792	1,023,741
Alcohol taxes:						
Distilled spirits (imported, excise)	13,794,034	10,945,178	16,545,392	20,320,796	23,751,796	25,930,341
Distilled spirits (domestic, excise)	124,736,225	105,178,374	143,435,893	189,139,424	179,722,909	121,005,588
Distilled spirits rectification tax	1,899,283	1,572,267	2,376,759	3,301,364	3,335,575	2,108,832
Wines, cordials, etc. (imported, excise)	205,436	215,187	283,464	454,175	510,717	585,514
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	4,828,265	5,109,833	7,120,238	7,996,669	6,649,937	7,362,881
Stamps for distilled spirits intended for export	7,426,690	3,378,852	513,271	321,488	370,092	189,361
Case stamps for distilled spirits bottled in bond	2,174	1,580	2,356	24,938	(-20,069)	2,368
Container stamps	167,998	90,342	149,448	262,755	235,381	(-428,512)
Floor taxes	904,927	782,265	1,123,639	1,377,229	1,364,694	1,472,482
Fermented malt liquors	1,991,987	3,868,810	21,273,748	175,876	138,313	125,510
Brewers; dealers in malt liquors (special taxes)	87,210,288	73,028,225	64,462,597	61,558,276	52,408,660	61,779,162
Total alcohol taxes	2,371,627	1,017,797	215,167	118,093	70,874	63,417
Tobacco taxes:						
Cigars (large)	3,825,818	3,735,843	4,015,166	4,894,308	3,932,178	3,294,755
Cigars (small)	3,795	4,513	3,881	5,273	3,817	3,892
Cigarettes (large)	340	447	818	1,191	1,115	1,081
Cigarettes (small)	134,805,683	143,438,063	141,100,306	149,394,047	121,642,843	119,788,308
Snuff	207,929	345,755	306,208	382,210	280,298	321,647
Tobacco (chewing and smoking)	1,366,491	1,533,174	1,622,544	1,757,072	1,255,404	1,176,817
Cigarette papers and tubes	89,371	72,960	9,886	94,756	59,345	47,468
Leaf dealer penalties, etc.	16	195	878			8
Cigarette and cigar floor tax	4,802	2,171	4,232	1,535	537	173,847
Total tobacco taxes	140,304,245	149,133,120	147,063,919	156,530,391	127,175,536	124,807,823
Documents, other instruments, and playing cards:						
Bonds, issues and transfers of capital stock, deeds of conveyance, etc.	5,586,977	5,703,773	9,925,407	4,918,033	10,001,811	5,136,566
Silver bullion sales or transfers	11,091	1,757	4,011	887	1,030	2,870
Playing cards	391,151	627,406	746,480	833,176	623,568	672,208
Total documents, other instruments, and playing cards	5,989,220	6,332,936	10,675,898	5,752,096	10,626,409	5,811,644
Manufacturers' excise taxes:						
Gasoline	82,325,642	74,180,848	84,697,746	80,899,137	75,420,994	76,365,885
Lubricating oils	7,101,513	6,056,614	6,135,566	6,474,679	5,826,278	6,939,113
Matches	639,916	888,248	664,097	1,012,097	716,660	766,505
Pistols and revolvers	72,209	103,920	114,913	28,538	56,638	95,039
Tires and tubes	16,094,824	11,592,399	13,129,701	15,018,482	14,630,040	18,218,308
Automobile trucks and buses	23,372,404	18,617,753	8,391,265	9,665,790	15,425,841	23,602,494
Other automobiles and motorcycles	52,013,342	51,012,309	29,227,662	39,072,411	17,347,655	67,604,127
Parts and accessories for automobiles	13,871,562	15,800,785	12,433,662	15,867,972	14,411,922	18,372,881
Radio sets, phonographs, television sets, components, etc.	6,743,686	8,152,145	7,832,960	13,857,795	12,332,956	18,635,076
Phonograph records	316,425	457,215	960,525	13,229	606,820	625,694
Musical instruments	772,242	797,181	521,680	1,269,613	910,270	1,166,005
Mechanical refrigerators, air conditioners, quick-freeze units, etc.	6,164,417	9,862,115	6,174,932	8,042,834	3,274,024	7,018,765
Sporting goods	997,303	790,523	1,409,426	995,198	637,366	833,413
Fishing rods, reels, etc.	428,125	313,421	205,227	329,473	210,917	198,050
Electric, gas, and oil appliances	7,432,372	9,474,247	6,727,452	10,330,221	6,940,042	11,852,787
Business and store machines	4,533,442	4,174,157	3,926,781	4,216,202	3,769,284	5,106,937
Cameras, lenses, and films	2,186,150	3,025,729	2,877,499	2,160,582	1,705,164	2,500,997
Electric light bulbs and tubes	2,630,911	2,546,504	3,430,474	1,622,796	2,828,124	3,332,778
Firearms, shells, and cartridges	1,165,366	794,649	1,524,953	1,279,274	1,560,459	855,882
Mechanical pencils, pens, and lighters	728,730	585,114	782,836	1,071,461	1,007,995	1,886,342
Total manufacturers' excise taxes	229,590,581	219,225,876	191,169,358	213,227,781	233,619,451	265,977,076
Retailers' excise taxes:						
Luggage	8,502,543	7,204,353	5,955,021	7,045,192	6,995,163	8,039,951
Jewelry	18,708,547	16,200,062	15,164,126	15,958,350	14,897,077	21,216,545
Furs	1,606,010	1,451,182	2,528,348	3,760,763	4,216,252	7,259,183
Toilet preparations	9,357,443	8,849,488	8,523,241	8,439,371	7,878,977	10,432,117
Total retailers' excise taxes	38,174,544	33,705,085	32,170,735	35,203,674	33,987,409	46,947,797

Footnotes on p. 110.

TABLE 3.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1953, by sources—Continued

Sources of revenue	1952					
	July	August	September	October	November	December
Miscellaneous internal revenue—Continued						
Miscellaneous taxes:						
Narcotics, including marihuana and special taxes	\$170,424	\$28,564	\$62,829	\$43,034	\$28,547	\$70,956
Adulterated and process or renovated butter, and filled cheese	632	540	150	100	205	125
Coconut and other vegetable oils processed	1,260,157	1,873,135	1,037,232	2,377,272	913,960	2,316,708
Admissions to theaters, concerts, etc.	28,692,727	28,309,377	32,449,739	32,210,409	25,006,595	27,159,650
Club dues and initiation fees	3,999,784	4,057,713	3,979,170	4,022,267	3,444,807	4,392,061
Coin-operated amusement devices	3,450,324	3,342,395	2,603,339	2,355,737	2,547,106	2,782,596
Coin-operated gaming devices	2,613,015	2,397,620	(-393,166)	199,009	112,281	106,680
Bowling alleys, pool tables, etc.	3,981,044	3,642,732	1,119,403	359,917	248,005	175,999
Wagering, occupational	1,197,318	919,531	423,133	236,180	76,950	68,880
Wagering, excise	189,663	292,964	64,368	59,126	38,001	36,153
Telephone, telegraph, radio, cable, leased wires, etc.	949,415	685,984	869,547	872,348	775,502	879,470
Local telephone service	44,319,333	30,290,833	30,529,388	53,913,784	7,638,033	49,300,217
Transportation of oil by pipeline	41,257,645	19,972,104	24,325,750	37,255,105	16,640,430	42,982,927
Transportation of persons, seats, berths	5,524,110	1,993,183	2,628,828	2,112,292	2,352,776	(-435,109)
Leases of safe deposit boxes	24,007,494	26,122,408	28,526,725	29,376,021	19,053,446	25,165,424
Sugar	33,946,091	31,309,349	31,494,015	39,216,166	34,310,186	41,300,399
Diesel oil	812,095	1,545,112	801,361	1,176,978	132,006	740,810
Firearms transfer and occupational taxes	5,975,844	7,900,455	7,533,805	8,012,252	6,367,261	7,811,766
All other, including repealed taxes not listed above	1,409,437	1,202,609	1,087,097	1,509,647	1,056,214	1,460,062
	319	4,069	188	79	188	257
Total miscellaneous taxes	55,407	347,416	127,453	134,254	(-79,606)	(-154,385)
Total miscellaneous internal revenue	203,892,327	166,269,080	159,371,366	215,491,976	120,662,873	206,161,645
Grand total, all collections	947,042,419	849,655,646	866,934,962	967,890,742	845,129,591	940,083,528
	3,843,987,976	5,396,631,601	5,278,380,148	3,700,847,493	5,345,808,261	4,367,900,259

TABLE 3.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1953, by sources—Continued

Sources of revenue	1953					
	January	February	March	April	May	June
Corporation income and profits taxes:						
Regular	\$501,170,119	\$404,451,460	\$6,171,029,539	\$654,100,824	\$358,916,761	\$5,683,313,246
Exempt organization business income tax	24,471	736	59,132	28,828	36,380	6,812
Total corporation income and profits taxes	501,194,590	404,452,196	6,171,088,671	654,129,653	358,953,140	5,683,320,059
Individual income and employment taxes:						
Income tax not withheld <sup>1</sup>	2,854,566,382	839,012,088	2,698,047,241	854,601,793	150,548,100	1,437,420,257
Withheld taxes:						
Income tax and old-age insurance	1,144,139,473	4,988,133,216	327,685,641	1,666,825,826	4,519,961,493	527,359,696
Railroad retirement	4,288,158	67,157,911	91,058,383	3,083,772	50,844,592	99,399,158
Total withheld taxes	1,148,427,630	5,055,291,127	418,744,024	1,669,909,598	4,670,826,085	626,758,854
Unemployment insurance	36,689,488	168,700,802	8,671,655	4,825,471	17,179,227	(-1,132,495)
Total individual income tax and employment taxes	4,039,683,477	6,063,004,017	3,125,462,920	2,529,426,862	4,738,553,412	2,063,046,616
Miscellaneous internal revenue:						
Estate tax	72,446,827	61,526,067	75,070,396	74,152,582	60,431,242	58,392,955
Gift tax	4,475,461	3,304,090	78,435,266	10,220,555	1,643,069	1,617,501
Alcohol taxes:						
Distilled spirits (imported, excise)	13,681,913	12,805,073	18,167,142	15,568,060	15,722,182	17,562,082
Distilled spirits (domestic, excise)	113,232,234	114,268,304	141,086,400	137,925,473	137,245,468	134,956,332
Distilled spirits rectification tax	1,704,682	1,866,044	2,311,013	2,042,682	2,120,478	2,206,500
Wines, cordials, etc. (imported, excise)	243,789	193,060	328,231	315,457	308,204	312,574
Wines, cordials, etc. (domestic, excise)	5,834,124	5,482,466	6,611,914	7,135,960	6,878,372	5,568,096
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	155,821	133,799	112,885	138,724	197,049	3,333,935
Stamps for distilled spirits intended for export	2,869	1,917	1,784	1,786	1,015	1,181
Case stamps for distilled spirits bottled in bond	123,094	69,398	83,108	105,592	61,620	99,913
Container stamps	890,946	917,120	1,124,434	1,095,631	1,107,547	1,187,890
Floor taxes	95,109	77,038	77,007	80,335	(-59,896)	82,284
Fermented malt liquors	51,934,340	49,696,831	59,141,013	65,979,337	65,225,718	70,559,310
Brewers; dealers in malt liquors (special taxes)	59,431	56,371	44,609	58,877	50,848	1,087,923
Total alcohol taxes	187,958,152	185,596,422	229,089,541	230,447,915	228,858,605	236,958,021

Footnotes on p. 110.

TABLE 3.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1953, by sources—Continued

Sources of revenue	1952					
	July	August	September	October	November	December
Miscellaneous internal revenue—Continued						
Miscellaneous taxes:						
Narcotics, including marihuana and special taxes	\$170,424	\$38,564	\$62,829	\$43,034	\$28,547	\$70,956
Adulterated and process or renovated butter, and filled cheese	632	540	150	100	205	125
Coconut and other vegetable oils processed	1,260,157	1,873,135	1,037,232	2,377,272	913,960	2,316,708
Admissions to theaters, concerts, etc.	28,692,727	28,309,377	32,449,739	32,210,409	25,006,595	27,159,650
Admissions to cabarets, roofgardens, etc.	3,999,784	4,057,713	3,979,170	4,022,267	3,444,807	4,392,061
Club dues and initiation fees	3,450,324	3,342,395	2,603,339	2,355,737	2,547,106	2,782,596
Coin-operated amusement devices	2,613,015	2,397,620	(-363,166)	199,009	112,281	106,680
Coin-operated gaming devices	3,961,044	3,642,732	1,119,403	359,917	248,005	175,999
Bowling alleys, pool tables, etc.	1,197,818	919,531	423,133	236,180	76,950	68,880
Wagering, occupational	189,663	292,954	64,368	59,126	38,001	36,153
Wagering, excise	949,415	695,984	869,647	872,548	776,502	879,470
Telephone, telegraph, radio, cable, leased wires, etc.	44,319,333	30,296,833	30,529,388	53,913,784	7,638,033	49,300,217
Local telephone service	41,257,645	19,972,104	24,325,760	37,255,105	16,646,430	42,982,927
Transportation of oil by pipeline	5,524,110	1,998,183	2,629,828	2,112,292	2,352,776	(-435,109)
Transportation of persons, seats, berths	24,007,494	26,122,408	28,628,725	29,376,021	19,053,446	25,165,424
Transportation of property	33,948,091	31,309,349	31,464,015	39,216,166	34,310,166	41,300,399
Leases of safe deposit boxes	912,095	1,545,112	801,361	1,176,978	132,006	740,610
Sugar	5,975,844	7,900,455	7,533,806	8,012,252	6,367,261	7,811,766
Diesel oil	1,409,487	1,202,609	1,067,097	1,509,647	1,036,214	1,460,062
Firearms transfer and occupational taxes	319	4,069	188	79	188	257
All other, including repealed taxes not listed above	55,407	347,416	127,453	184,254	(-79,606)	(-154,385)
Total miscellaneous taxes	203,892,327	166,269,080	169,371,366	215,491,976	120,662,873	206,161,645
Total miscellaneous internal revenue	947,042,419	849,655,646	866,934,962	967,890,742	845,129,591	940,083,528
Grand total, all collections	3,843,987,976	5,396,631,601	5,278,380,148	3,700,847,493	5,345,808,261	4,367,900,289

TABLE 3.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1953, by sources—Continued

Sources of revenue	1953					
	January	February	March	April	May	June
Corporation income and profits taxes:						
Regular	\$501,170,119	\$404,451,460	\$6,171,029,539	\$654,100,824	\$358,916,761	\$5,683,313,246
Exempt organization business income tax	24,471	736	59,132	28,828	36,380	6,812
Total corporation income and profits taxes	501,194,590	404,452,196	6,171,088,671	654,129,653	358,953,140	5,683,320,059
Individual income and employment taxes:						
Income tax not withheld	2,854,566,362	839,012,088	2,698,047,241	854,691,793	150,548,100	1,437,420,257
Withheld taxes:						
Income tax and old-age insurance	1,144,139,472	4,988,133,216	327,685,641	1,666,825,826	4,519,961,493	527,359,696
Railroad retirement	4,288,158	67,167,911	91,058,383	3,083,772	50,844,592	99,399,158
Total withheld taxes	1,148,427,630	5,055,291,127	416,744,024	1,669,909,598	4,570,806,085	626,758,854
Unemployment insurance	36,669,486	168,700,802	8,671,655	4,825,471	17,179,227	(-1,132,495)
Total individual income tax and employment taxes	4,039,663,477	6,063,004,017	3,125,462,920	2,529,426,862	4,738,553,412	2,063,046,616
Miscellaneous internal revenue:						
Estate tax	72,446,827	61,526,057	75,070,396	74,152,582	60,431,242	58,392,956
Gift tax	4,475,461	3,304,090	78,435,266	10,220,655	1,643,069	1,517,501
Alcohol taxes:						
Distilled spirits (imported, excise)	13,681,913	12,805,073	18,167,142	15,568,060	15,722,182	17,562,082
Distilled spirits (domestic, excise)	113,232,234	114,268,304	141,080,400	137,925,473	137,245,468	134,956,332
Distilled spirits rectification tax	1,704,682	1,866,044	2,311,013	2,042,682	2,120,478	2,206,500
Wines, cordials, etc. (imported, excise)	243,789	193,060	328,231	315,457	308,204	312,574
Wines, cordials, etc. (domestic, excise)	5,834,124	5,482,468	6,611,914	7,135,960	6,878,372	5,568,096
Rectifiers, liquor dealers, manufacturers of stills (special taxes)	156,621	133,799	112,885	138,724	197,049	3,333,935
Stamps for distilled spirits intended for export	2,869	1,917	1,784	1,786	1,015	1,181
Case stamps for distilled spirits bottled in bond	123,094	69,398	83,108	105,592	61,620	99,913
Container stamps	800,946	917,120	1,124,434	1,065,631	1,107,547	1,187,890
Floor taxes	95,109	107,038	77,007	80,335	(-59,896)	82,284
Fermented malt liquors	51,934,340	49,695,831	59,141,013	65,979,337	65,225,718	70,559,310
Brewers, dealers in malt liquors (special taxes)	59,431	56,371	44,609	58,877	50,848	1,087,923
Total alcohol taxes	187,658,152	185,596,422	229,089,541	230,447,915	228,858,605	236,958,021

Footnotes on p. 110.



TABLE 3.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1953, by sources—Continued

Sources of revenue	1953					
	January	February	March	April	May	June
Miscellaneous internal revenue—Continued						
Tobacco taxes:						
Cigars (large).....	\$3,627,785	\$3,377,015	\$3,809,262	\$3,956,342	\$3,921,289	\$3,887,192
Cigars (small).....	3,022	4,528	3,782	3,807	4,680	3,797
Cigarettes (large).....	478	221	3,840	3,108	419	227
Cigarettes (small).....	130,431,020	127,523,626	138,065,066	126,909,261	123,164,610	130,512,176
Snuff.....	355,630	298,330	328,073	359,478	309,035	329,702
Tobacco (chewing and smoking).....	1,428,629	1,289,643	1,413,266	1,530,347	1,462,652	1,408,357
Cigarette papers and tubes.....	53,649	77,385	756	71,063	98,559	41,509
Leaf dealer penalties, etc.....	69		36			
Cigarette and cigar floor taxes.....	(-171,655)	981	392	752	464	1,400
Total tobacco taxes.....	135,728,527	132,568,728	143,621,493	132,831,160	128,961,659	136,184,361
Documents, other instruments, and playing cards:						
Bonds, issues and transfers of capital stock, deeds of conveyance, etc.....	5,540,153	9,401,296	5,128,073	11,133,745	5,262,286	4,901,993
Silver bullion sales or transfers.....	3,383	9,589	39,163	2,407	18,199	2,620
Playing cards.....	693,220	607,561	715,405	614,448	524,952	532,575
Total documents, other instruments, and playing cards.....	6,236,756	10,018,446	5,882,641	11,750,600	5,805,396	5,437,187
Manufacturers' excise taxes:						
Gasoline.....	64,436,650	71,700,284	64,884,923	67,938,555	74,158,118	73,669,788
Lubricating oils.....	5,289,101	5,207,767	5,586,639	5,797,570	6,818,579	6,087,867
Matches.....	752,579	424,342	993,941	761,485	760,708	569,016
Pistols and revolvers.....	68,124	90,768	66,170	98,852	85,441	102,197
Tires and tubes.....	17,752,695	9,389,304	16,363,952	15,034,771	15,969,511	16,832,716
Automobile trucks and buses.....	16,393,252	17,597,954	14,044,854	17,104,578	19,926,026	25,890,174
Other automobiles and motorcycles.....	59,344,571	73,434,524	78,816,141	78,634,285	95,489,969	89,719,356
Parts and accessories for automobiles.....	14,474,400	12,709,220	14,314,896	17,321,375	15,481,866	12,863,676
Radio sets, phonographs, television sets, components, etc.....	16,637,165	13,854,189	16,114,703	18,131,401	14,517,845	12,592,878
Phonograph records.....	608,084	921,361	844,180	611,244	1,051,967	600,430
Musical instruments.....	970,931	1,049,661	746,915	979,872	693,556	1,170,291
Mechanical refrigerators, air conditioners, quick-freeze units, etc.....	4,540,040	5,390,882	8,808,666	8,677,771	11,236,220	8,243,689
Sporting goods.....	721,899	1,100,633	648,558	919,313	1,121,228	1,113,315
Fishing rods, creels, etc.....	276,732	297,641	562,211	601,751	619,107	513,960
Electric, gas, and oil appliances.....	9,469,934	8,518,034	8,113,216	11,134,435	13,939,648	9,427,491
Business and store machines.....	3,928,313	4,923,055	3,994,654	4,533,060	3,191,265	3,961,388
Cameras, lenses, and films.....	2,351,669	3,515,986	1,901,093	1,778,288	2,934,772	2,463,539
Electric light bulbs and tubes.....	1,214,542	3,397,885	4,708,412	3,202,602	3,211,442	4,557,279
Firearms, shells, and cartridges.....	545,910	688,618	610,157	894,717	939,119	1,288,450
Mechanical pencils, pens, and lighters.....	1,510,834	1,059,428	674,855	919,015	975,420	736,157
Total manufacturers' excise taxes.....	221,317,223	235,241,608	242,799,136	255,074,942	283,141,806	272,403,357
Retailers' excise taxes:						
Luggage.....	11,617,592	13,217,100	5,040,133	6,720,568	8,119,097	7,293,586
Jewelry.....	29,007,746	38,353,051	15,252,690	17,050,630	16,613,580	16,237,092
Furs.....	7,663,879	7,608,940	5,068,145	3,455,913	3,021,376	2,282,866
Toilet preparations.....	13,123,480	13,859,962	7,805,077	9,236,102	9,286,471	8,884,651
Total retailers' excise taxes.....	61,412,697	73,039,052	33,166,046	36,463,213	37,040,525	34,698,196
Miscellaneous taxes:						
Narcotics, including marihuana and special taxes.....	50,943	45,573	69,246	53,952	47,903	247,288
Adulterated and process or renovated butter, and filled cheese.....	231	225	3,233	250	68	210
Coconut and other vegetable oils processed.....	888,170	1,592,814	1,489,070	1,626,496	1,542,758	1,065,012
Admissions to theaters, concerts, etc.....	22,291,431	20,636,306	21,225,027	25,329,798	23,630,106	25,889,432
Admissions to cabarets, roof gardens, etc.....	3,491,169	4,247,708	3,716,442	3,870,731	3,879,626	3,589,609
Club dues and initiation fees.....	2,015,807	3,361,896	3,236,271	3,382,151	4,327,775	3,423,620
Coin-operated amusement devices.....	81,341	60,484	78,509	69,864	62,960	698,508
Coin-operated gaming devices.....	166,774	134,704	91,695	126,589	95,423	289,242
Bowling alleys, pool tables, etc.....	46,314	25,938	24,439	24,678	25,149	342,086
Wagering, occupational.....	51,316	25,051	26,113	44,008	41,646	105,331
Wagering, excise.....	741,828	777,175	686,357	817,435	666,169	770,417
Telephone, telegraph, radio, cable, leased wires, etc.....	28,290,060	26,164,747	43,280,549	37,848,812	32,284,055	34,323,690
Local telephone service.....	24,350,288	23,377,703	30,836,990	34,463,043	29,408,487	33,062,591
Transportation of oil by pipeline.....	2,089,702	2,171,998	2,135,316	2,744,993	2,299,463	2,784,008
Transportation of persons, seats, berths.....	21,573,337	24,296,779	21,913,786	24,302,898	21,408,325	21,661,204
Transportation of property.....	32,902,275	33,226,882	33,666,663	38,146,286	37,296,511	32,788,838
Leases of safe deposit boxes.....	847,345	1,201,784	853,285	942,712	868,706	345,959
Sugar.....	3,873,907	5,418,580	5,575,802	6,217,197	7,928,485	5,514,507
Diesel oil.....	1,095,671	1,328,017	1,074,335	1,427,608	1,217,509	1,224,739
Firearms transfer and occupational taxes.....	30	35	433	7,943	7,828	(-14,213)
All other, including repealed taxes not listed above.....	2,996,498	(-2,884,294)	15,668	(-22,675)	7,856	53,301
Total miscellaneous taxes.....	147,844,437	145,214,105	169,999,227	181,124,770	166,996,809	168,135,376
Total miscellaneous internal revenue.....	837,420,080	846,508,509	978,063,745	932,065,737	912,879,111	913,726,954
Grand total, all collections.....	5,378,298,147	7,313,964,722	10,274,615,336	4,115,622,252	6,010,385,664	8,660,093,629

Footnotes on p. 110.

TABLE 4.—Summary of internal revenue collections, years ended June 30, 1952 and 1953, by sources

Sources of revenue	1952	1953	Increase or decrease (—)
Corporation income and profits taxes:			
Regular.....	\$21,466,872,711	\$21,594,250,955	\$127,378,244
Exempt organization business income tax.....	37,308	264,251	226,943
Total corporation income and profits taxes.....	21,466,910,019	21,594,515,206	127,605,187
Individual income and employment taxes:			
Income tax not withheld.....	11,545,060,075	11,603,942,106	58,882,031
Withheld taxes:			
Income and old-age insurance.....	21,313,071,984	24,748,526,178	3,435,454,194
Railroad retirement.....	620,521,752	628,969,408	8,347,656
Total withheld taxes.....	21,933,693,736	25,377,495,586	3,443,801,850
Unemployment insurance.....	269,516,432	273,181,565	13,565,133
Total individual income and employment taxes.....	33,738,370,243	37,254,619,257	3,516,249,014
Miscellaneous internal revenue:			
Estate tax.....	750,590,517	784,590,189	33,999,572
Gift tax.....	82,556,471	106,594,247	24,137,776
Alcohol taxes:			
Distilled spirits (imported, excise).....	187,478,577	204,793,990	17,315,413
Distilled spirits (domestic, excise).....	1,402,251,860	1,641,932,625	239,680,765
Distilled spirits rectification tax.....	31,812,387	26,845,478	4,966,909
Wines, cordials, etc. (imported, excise).....	3,753,215	3,955,808	202,592
Wines, cordials, etc. (domestic, excise).....	68,620,510	75,578,756	7,958,246
Rectifiers; liquor dealers; manufacturers of stills (special taxes).....	15,249,452	16,271,768	1,022,316
Stamps for distilled spirits intended for export.....	28,469	23,900	(—4,569)
Case stamps for distilled spirits bottled in bond.....	1,285,096	1,020,135	(—264,960)
Container stamps.....	12,079,850	13,348,805	1,268,955
Floor taxes.....	93,808,383	27,966,121	(—65,842,262)
Farmvined malt liquors.....	727,603,681	752,982,757	25,379,075
Brewers; dealers in malt liquors (special taxes).....	5,148,218	5,215,034	66,815
Total alcohol taxes.....	2,549,119,689	2,780,925,178	231,805,489
Tobacco taxes:			
Cigars (large).....	44,760,432	45,276,904	516,472
Cigars (small).....	49,570	48,785	(—785)
Cigarettes (large).....	12,261	7,284	(—4,977)
Cigarettes (small).....	1,474,059,557	1,586,775,030	112,715,473
Snuff.....	4,795,919	3,821,294	(—974,525)
Tobacco (chewing and smoking).....	22,817,336	17,244,296	(—5,573,040)
Cigarette papers and tubes.....	913,185	716,707	(—196,488)
Leaf dealer penalties, etc.....	1,630	1,202	(—428)
Cigarette and cigar floor taxes.....	17,752,482	19,459	(—17,733,023)
Total tobacco taxes.....	1,565,152,382	1,654,910,962	89,748,580
Documents, other instruments, and playing cards:			
Bonds, issues and transfers of capital stock, deeds of conveyance, etc.....	77,555,683	82,040,112	5,084,429
Silver hulsion sales or transfers.....	86,374	96,967	10,593
Playing cards.....	7,358,364	7,582,150	223,786
Total documents, other instruments, and playing cards.....	84,995,421	90,319,229	5,323,808
Manufacturers' excise taxes:			
Gasoline, including floor tax.....	713,174,163	890,578,579	177,504,407
Lubricating oils.....	95,286,094	73,320,885	(—21,965,209)
Matches.....	8,031,496	8,949,596	918,100
Pistols and revolvers.....	1,171,890	982,809	(—189,081)
Tires and tubes.....	161,327,645	180,046,704	18,719,059
Automobile trucks and buses.....	147,445,304	210,032,385	62,587,081
Other automobiles and motorcycles.....	678,149,013	785,716,352	207,567,339
Parts and accessories for automobiles.....	164,135,450	177,924,217	13,788,757
Radio sets, phonographs, television sets, components, etc.....	118,244,074	159,382,799	41,138,726
Phonograph records.....	6,880,340	7,617,173	736,833
Musical instruments.....	9,412,292	11,048,217	1,635,925
Mechanical refrigerators, air conditioners, quick-freeze units, etc.....	57,969,730	87,424,354	29,454,624

Footnotes on p. 110.

TABLE 4.—Summary of internal revenue collections, years ended June 30, 1952 and 1953, by sources—Continued

Sources of revenue	1952	1953	Increase or decrease (—)
Miscellaneous internal revenue—Continued			
Manufacturers' excise taxes—Continued			
Sporting goods.....	\$13,644,356	\$11,287,997	(—\$2,356,359)
Fishing rods, creels, etc.....	2,857,101	4,556,615	1,699,514
Electric, gas, and oil appliances.....	89,544,456	113,389,928	23,845,472
Business and store machines.....	48,515,237	50,253,538	1,738,301
Cameras, lenses, and films.....	33,765,542	29,401,468	(—4,364,074)
Electric light bulbs and tubes.....	30,756,158	36,683,748	5,927,590
Firearms, shells, and cartridges.....	10,679,057	12,147,554	1,468,497
Mechanical pencils, pens, and lighters.....	4,880,106	11,938,188	7,058,082
Electrical energy.....	53,093,612	(*)	(—53,093,612)
Total manufacturers' excise taxes.....	2,348,943,116	2,862,788,097	513,844,981
Retailers' excise taxes:			
Luggage.....	90,799,198	95,750,300	4,951,102
Jewelry.....	220,338,833	234,659,495	14,320,662
Furs.....	51,436,075	49,922,858	(—1,513,217)
Toilet preparations.....	112,891,829	115,676,380	2,784,551
Total retailers' excise taxes.....	475,465,936	496,009,033	20,543,097
Miscellaneous taxes:			
Narcotics, including marihuana and special taxes.....	914,910	929,259	14,349
Adulterated and processed or renovated butter, mixed flour, and filled cheese.....	3,489	5,969	2,480
Coconut and other vegetable oils processed.....	15,365,486	17,982,784	2,617,298
Admissions to theaters, concerts, etc.....	330,818,852	312,830,598	(—17,988,254)
Admissions to carnivals, roofgardens, etc.....	45,488,898	46,691,065	1,202,167
Club dues and initiation fees.....	33,591,630	35,829,017	2,237,387
Coin-operated devices.....	18,823,100	16,504,633	(—2,318,467)
Bowling alleys, pool tables, etc.....	3,596,530	3,410,594	(—185,936)
Wagering, occupational.....	973,197	973,729	532
Wagering, excise.....	4,371,869	9,501,645	5,129,776
Telephone, telegraph, radio, cable, leased wires, etc.....	395,433,541	417,939,502	22,505,961
Local telephone service.....	310,335,743	357,933,072	47,597,329
Transportation of oil by pipeline.....	26,881,146	28,377,560	1,496,414
Transportation of persons, seats, berths.....	275,173,735	287,407,846	12,234,111
Transportation of property.....	388,589,269	419,603,641	31,014,372
Leases of safe deposit boxes.....	10,210,796	10,368,153	157,357
Sugar.....	78,473,191	78,129,860	(—343,331)
Diesel oil.....	7,137,799	15,090,996	7,953,197
Firearms transfer and occupational taxes.....	28,911	7,155	(—21,756)
All other, including repealed taxes not listed above.....	1,260,674	646,891	(—613,783)
Total miscellaneous taxes.....	1,947,471,766	2,061,163,991	113,692,225
Total miscellaneous internal revenue.....	9,804,305,298	10,837,400,927	1,033,095,629
Grand total, all collections.....	65,009,585,560	69,686,535,389	4,676,949,829

## COLLECTIONS FOR CREDIT TO TRUST ACCOUNTS (INCLUDED IN TABLE ABOVE)

Distilled spirits (domestic).....	\$32,111	\$367	(—\$31,744)
Distilled spirits rectification tax.....			
Wines (domestic).....			
Manufactured tobacco.....	160,832	25,523	(—135,209)
Coconut oil.....			
Total trust fund collections.....	192,943	25,990	(—166,953)

Footnotes on p. 110.

TABLE 5.—Summary of internal revenue receipts by principal sources, fiscal years 1916 through 1953

Year	Income, profits and employment taxes <sup>10</sup>			Estate and gift taxes
	Individual income and employment taxes <sup>11</sup>	Corporation income and profits taxes <sup>12</sup>	Total income, profits and employment taxes	
1916	\$87,943,595	\$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			2,600,783,903	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			1,691,089,535	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	911,989,911	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	427,190,582	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	400,145,467	819,655,955	113,138,364
1935	527,112,506	678,678,359	1,205,790,865	212,111,959
1936	674,464,353	753,031,520	1,427,495,873	378,839,515
1937	1,357,486,054	1,088,101,089	2,445,587,143	305,547,766
1938	2,028,972,108	1,342,717,850	3,371,689,957	416,874,065
1939	1,769,262,662	1,166,280,509	2,925,543,170	360,716,210
1940	1,815,538,352	1,147,591,931	2,963,130,283	360,071,167
1941	2,343,511,587	2,053,468,804	4,396,980,391	407,057,747
1942	4,448,162,234	4,744,083,154	9,192,245,387	432,540,288
1943	8,128,637,023	9,668,956,103	17,797,593,125	447,495,678
1944	19,999,377,847	14,766,796,477	34,766,174,324	511,210,337
1945	20,813,490,787	16,027,212,826	36,840,703,613	643,055,077
1946	20,405,363,840	12,553,601,987	32,958,965,827	676,632,302
1947	21,367,662,091	9,676,458,680	31,044,120,771	779,291,074
1948	23,379,123,052	10,174,409,834	33,553,532,885	899,345,444
1949	20,527,934,679	11,553,669,234	32,081,603,913	796,537,914
1950	19,797,882,768	10,854,351,109	30,652,233,877	706,226,538
1951	26,624,787,948	14,387,569,403	41,012,357,351	729,729,837
1952	33,738,370,243	21,466,910,019	55,205,280,262	833,146,988
1953	37,254,619,257	21,594,615,206	58,849,134,463	891,284,436

TABLE 5.—Summary of internal revenue receipts by principal sources, fiscal years 1916 through 1953—Continued

Year	Alcohol taxes	Tobacco taxes	Manufacturers' excise taxes <sup>13</sup>	All other taxes	Total internal revenue receipts
1945	\$2,309,865,790	\$932,144,822	\$782,510,640	\$2,292,107,635	\$43,800,387,576
1946	2,526,164,686	1,165,519,283	922,670,741	2,421,944,159	40,672,096,998
1947	2,474,762,398	1,237,768,302	1,425,259,662	2,147,183,534	39,108,385,742
1948	2,255,326,754	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
1951	2,546,807,925	1,380,396,001	2,383,676,698	2,392,718,504	50,445,686,315
1952	2,549,119,689	1,565,162,382	2,348,943,116	2,507,933,123	65,009,585,560
1953	2,780,925,178	1,654,910,962	2,862,788,097	2,647,492,253	69,686,535,389

Year	Alcohol taxes	Tobacco taxes	Manufacturers' excise taxes <sup>10</sup>	All other taxes	Total internal revenue receipts
1916	\$247,453,544	\$88,063,948	\$4,218,979	\$48,049,564	\$512,723,288
1917	234,008,513	103,201,592	776,078	27,949,538	809,393,640
1918	443,839,545	166,188,660	36,636,607	162,513,263	3,698,955,821
1919	483,050,854	206,003,092	79,400,266	398,881,981	3,850,150,079
1920	139,871,150	295,809,355	267,968,679	643,359,601	5,407,580,252
1921	82,628,429	255,219,385	229,397,837	645,935,477	4,595,357,062
1922	46,609,436	270,759,384	174,361,288	480,383,664	3,197,461,083
1923	30,358,086	309,015,493	165,117,058	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	61,951,694	92,165,670	2,790,535,538
1929	12,776,728	434,444,543	5,728,791	92,937,744	2,939,054,375
1930	11,695,268	450,339,061	2,676,261	100,406,288	3,040,145,733
1931	10,432,064	444,276,503	149,744	65,251,619	2,428,228,754
1932	8,703,963	398,578,619	96,195	46,171,256	1,557,729,043
1933	43,174,317	402,739,059	243,600,368	149,224,362	1,619,839,224
1934	258,911,333	425,168,897	385,291,214	670,073,432	2,672,239,195
1935	411,021,772	459,178,625	342,144,686	769,187,065	3,299,435,572
1936	505,464,037	501,165,728	382,716,142	324,527,086	3,520,208,381
1937	594,245,086	552,254,146	449,853,630	305,707,545	4,653,195,315
1938	567,078,602	568,181,968	416,753,516	317,287,205	5,658,765,314
1939	587,799,701	580,159,206	396,891,003	330,465,663	5,181,573,953
1940	624,253,156	608,518,444	447,087,632	337,391,665	5,340,452,347
1941	820,056,178	698,076,891	617,373,372	430,563,800	7,370,108,378
1942	1,048,516,707	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	22,371,386,497
1944	1,618,775,156	988,483,237	503,461,802	1,733,655,377	40,121,760,233

Footnotes on p. 110.

## Footnotes for tables 1 through 5, pages 60-109.

<sup>1</sup> District designations prior to July 1, 1953, are shown in parentheses.

<sup>2</sup> Includes corporation income tax, excess-profits tax under Excess Profits Tax Act of 1950, and excess profits on Army and Navy contracts.

<sup>3</sup> Includes old-age insurance tax on self-employment income.

<sup>4</sup> Rate of tax varies with the total annual withdrawal of proof gallons.

<sup>5</sup> Except watches retailing for \$65 or less, and alarm clocks retailing for \$5 or less, 10 percent.

<sup>6</sup> Baltimore District includes Maryland, District of Columbia, and Puerto Rico; Seattle District includes Washington and Alaska.

<sup>7</sup> Includes tax on business income of exempt organizations.

<sup>8</sup> Includes collections from Alaskan Railroads tax in the amount of \$8,087 for 1952. The Alaskan Railroad tax was repealed, effective for taxable years ending after June 10, 1952.

<sup>9</sup> Repealed by Revenue Act of 1951. Collections for fiscal year 1953 amounting to \$158,328 are included under "Miscellaneous taxes, all other."

<sup>10</sup> Separate figures on corporation and individual income and excess profits tax collections not available for the years 1918 to 1924.

<sup>11</sup> Beginning January 1961, withheld income taxes and social security employment taxes on employees and employers are paid into the Treasury in combined amounts without separation as to type of tax. The figures for prior periods have been combined accordingly in this table for purposes of comparison, but are shown separately in previous annual reports.

<sup>12</sup> Includes munitions manufacturers' tax, excess profits on Army and Navy contracts.

<sup>13</sup> 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.—Internal revenue tax on manufactured products from Puerto Rico, fiscal years 1952 and 1953, by objects of taxation

Articles taxed	1952	1953	Increase or decrease (—)
Distilled spirits, excise tax.....	\$14,389,540	\$15,251,541	\$862,001
Distilled spirits, rectification tax.....	436,090	430,607	(—5,483)
Cigars, large:			
Class A.....	1		(—1)
Class B.....	212		(—212)
Class C.....	218	6,606	6,388
Class D.....	208	259	51
Class E.....	2,012	13,384	11,372
Class F.....	3,682	4,426	744
Class G.....	585	486	(—99)
Cigars, small.....	79	50	(—29)
Cigarettes, small.....	890	526	(—364)
Chewing and smoking tobacco.....		446	446
Total.....	14,833,617	15,708,331	874,814

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 \$367 in 1953 and \$32,111 in 1952 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).

ADDITIONAL ASSESSMENTS RESULTING FROM AUDIT  
BY INTERNAL REVENUE AGENTS

## TABLES 7-8

TABLE 7.—Additional income and profits tax assessments made during the fiscal year 1953, by tax years

[Excludes additional assessments resulting from examinations of returns assigned to deputy collectors or collectors' office auditors for examination under procedures in effect prior to reorganization]

## (a) TOTAL REGULAR AND JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and profits tax: <sup>1</sup>					
1925 and prior	49	\$22,024	\$26,959	\$2,630	\$51,613
1926	9	9,361	13,882	5,037	28,280
1927	7	4,355	6,250	2,742	13,347
1928	10	14,026	19,263	8,539	41,828
1929	12	19,917	25,024	10,943	56,784
1930	20	28,963	24,248	11,570	64,781
1931	18	16,423	19,751	11,157	47,331
1932	21	35,188	40,560	18,387	94,135
1933	28	53,204	57,600	25,217	136,021
1934	35	49,132	51,399	23,907	124,438
1935	47	168,659	161,988	30,656	361,303
1936	49	265,113	243,580	41,264	549,957
1937	75	362,205	309,377	76,332	747,914
1938	105	1,361,053	1,101,821	114,780	2,577,654
1939	161	505,312	341,052	120,833	967,197
1940	348	2,366,009	1,519,421	469,927	4,355,357
1941	773	7,418,924	3,958,486	709,081	12,086,491
1942	1,153	12,112,098	5,666,229	1,773,368	19,551,695
1943	2,382	32,420,578	12,613,331	4,581,407	49,615,316
1944	3,578	38,263,205	15,300,241	6,960,060	60,523,506
1945	5,036	46,790,307	17,506,624	9,862,389	74,159,320
1946	7,512	51,355,443	16,876,983	9,992,846	78,225,272
1947	10,898	64,297,120	17,179,627	7,919,264	89,396,011
1948	19,008	77,122,008	16,062,280	7,497,473	100,681,761
1949	78,838	130,029,785	19,885,001	7,311,033	157,225,819
1950	118,387	142,663,397	14,292,116	10,594,135	167,549,648
1951	22,482	41,424,861	2,570,681	2,851,122	46,846,664
1952	340	1,216,325	10,267	56,943	1,283,535
1953	2	21,307	232		21,639
Total	271,384	650,416,303	145,885,173	71,083,039	867,384,515
Excess profits tax:					
1940	38	784,027	508,653	29,594	1,322,274
1941	90	12,510,806	9,096,701	197,783	21,805,290
1942	215	9,599,166	5,348,304	850,590	15,798,060
1943	389	27,871,231	13,438,464	1,602,918	42,912,613
1944	499	20,836,710	11,211,079	1,249,645	33,297,434
1945	541	27,875,474	11,021,072	653,789	39,550,335
1946	164	1,448,574	542,981	51,605	2,043,160
Total	1,946	100,925,988	51,167,254	4,535,924	156,729,166
Grand total	273,330	751,342,291	197,052,427	75,718,963	1,024,113,681

## (b) TOTAL REGULAR ASSESSMENTS

Income and profits tax: <sup>1</sup>					
1925 and prior	43	\$21,525	\$26,106	\$2,378	\$50,009
1926	6	9,238	13,691	4,975	27,904
1927	5	4,257	6,102	2,693	13,052
1928	6	10,137	13,807	5,647	29,591
1929	9	16,230	21,166	8,253	45,649
1930	16	25,058	19,457	8,670	53,185
1931	15	12,552	15,236	8,274	36,062
1932	16	28,510	33,160	13,432	75,102
1933	26	52,239	56,520	24,734	133,493
1934	31	43,692	45,639	21,085	110,416
1935	41	156,172	149,481	23,387	329,040
1936	37	237,894	217,955	24,959	480,808
1937	63	333,344	283,455	61,809	678,608
1938	86	1,307,238	1,057,352	86,211	2,449,801
1939	135	391,319	254,560	78,261	724,160
1940	300	1,305,620	804,626	142,056	2,252,502
1941	692	6,966,916	3,663,141	479,955	11,110,012
1942	963	11,008,782	5,024,336	1,206,021	17,239,139
1943	2,101	28,365,487	10,541,882	3,210,241	42,117,610
1944	3,181	33,567,346	13,134,616	4,847,253	51,549,215
1945	4,456	38,883,514	14,338,799	5,695,975	59,118,288
1946	6,737	38,769,481	12,616,464	5,247,825	56,633,770

See footnote at end of table.

TABLE 7.—Additional income and profits tax assessments made during the fiscal year 1953, by tax years—Continued

## (b) TOTAL REGULAR ASSESSMENTS—Continued

Tax year	Items	Tax	Interest	Penalty	Total
Income and profits tax: <sup>1</sup> —Con.					
1947	10,066	\$50,979,724	\$13,315,423	\$3,830,486	\$68,125,633
1948	18,085	67,966,743	14,054,343	3,105,554	85,146,640
1949	77,719	120,548,353	18,374,475	2,965,825	141,888,653
1950	117,293	135,369,363	13,547,603	6,407,603	155,348,569
1951	21,936	37,818,122	2,411,954	1,264,080	41,494,156
1952	299	1,066,770	9,127	5,971	1,081,868
1953	1	1,359	232		1,591
Total	264,313	575,311,185	124,050,707	38,982,632	738,344,524
Excess profits tax:					
1940	35	779,421	505,366	26,295	1,311,085
1941	88	12,371,093	9,010,648	117,559	21,499,300
1942	204	9,355,269	5,205,592	723,811	15,284,672
1943	388	27,066,600	13,330,626	1,498,109	42,495,335
1944	478	20,371,481	10,995,828	1,045,448	32,412,757
1945	527	27,465,050	10,854,599	449,734	38,769,383
1946	162	1,437,936	539,477	47,002	2,024,415
Total	1,882	99,446,850	50,442,136	3,907,961	153,796,947
Grand total	266,195	674,758,035	174,492,843	42,890,593	892,141,471

## (c) ASSESSMENTS ON AGREEMENT WITHOUT 90-DAY LETTER

Income and profits tax: <sup>1</sup>					
1925 and prior	43	\$21,525	\$26,106	\$2,378	\$50,009
1926	6	9,238	13,691	4,975	27,904
1927	5	4,257	6,102	2,693	13,052
1928	6	10,137	13,807	5,647	29,591
1929	9	16,230	21,166	8,253	45,649
1930	12	24,405	18,604	6,426	49,435
1931	11	11,568	14,010	5,523	31,101
1932	12	24,502	28,402	13,146	66,050
1933	23	46,472	50,044	23,452	119,968
1934	25	36,389	37,881	17,773	92,043
1935	31	117,024	111,705	19,915	248,644
1936	29	218,787	199,961	19,186	437,934
1937	47	293,119	249,083	46,170	588,372
1938	61	132,386	102,964	41,159	276,499
1939	95	231,053	142,517	61,681	435,251
1940	225	532,056	338,811	134,881	1,006,748
1941	524	5,424,818	2,796,658	389,991	8,611,467
1942	697	9,031,290	3,989,353	725,873	13,746,516
1943	1,465	22,621,418	7,665,667	2,148,083	32,435,168
1944	2,307	26,170,751	9,885,124	2,838,274	38,894,149
1945	3,294	29,227,811	10,560,659	3,240,494	43,028,964
1946	5,319	28,423,051	9,189,097	3,337,857	40,950,005
1947	8,501	41,883,346	10,759,368	2,988,790	55,631,504
1948	16,099	61,436,368	12,620,836	2,445,389	76,502,593
1949	75,279	115,289,560	17,464,483	2,351,715	135,105,758
1950	115,896	133,124,642	13,304,751	6,113,641	152,548,034
1951	21,796	37,604,889	2,398,368	1,241,113	41,244,370
1952	299	1,066,770	9,127	5,971	1,081,868
1953	1	1,359	232		1,591
Total	252,118	513,034,019	102,016,933	28,239,590	643,290,542
Excess profits tax:					
1940	21	532,097	350,675	15,708	898,480
1941	62	10,463,251	7,855,287	89,447	18,407,985
1942	135	7,232,701	4,071,166	462,208	11,766,075
1943	265	23,365,856	10,975,799	1,234,535	35,576,190
1944	324	16,916,854	9,437,915	895,607	27,250,376
1945	402	25,604,256	10,089,586	364,842	36,058,684
1946	128	1,191,611	444,482	45,526	1,681,619
Total	1,337	85,306,626	43,224,910	3,107,873	131,639,409
Grand total	253,455	598,340,645	145,241,843	31,347,463	774,929,951

See footnote at end of table.

TABLE 7.—Additional income and profits tax assessments made during the fiscal year 1953, by tax years—Continued

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

Tax year	Items	Tax	Interest	Penalty	Total
Income and profits tax: <sup>1</sup>					
1935	4	\$723	\$834		\$1,557
1936	1	725	697		1,422
1937	2	1,225	1,092	\$177	2,494
1938	3	1,129	934	233	2,296
1939	10	24,628	18,920	3,224	46,772
1940	34	31,425	21,232	4,192	56,849
1941	86	234,421	136,347	61,996	432,764
1942	109	949,448	533,409	264,490	1,747,347
1943	194	1,673,055	869,430	534,859	3,067,344
1944	252	2,835,788	1,280,318	1,202,638	5,318,744
1945	351	4,271,376	1,671,859	1,814,586	7,757,821
1946	491	4,472,624	1,488,722	1,311,871	7,273,217
1947	577	2,621,481	726,552	456,491	3,804,524
1948	1,062	3,953,128	848,949	544,855	5,346,932
1949	1,950	4,468,643	772,023	550,589	5,791,255
1950	1,225	1,925,077	208,777	256,068	2,389,920
1951	133	209,396	13,299	22,864	245,559
1952					
1953					
Total	6,474	27,674,291	8,583,394	7,029,128	43,286,813
Excess profits tax:					
1940	2	3,873	2,618		6,491
1941	8	68,971	47,813	28,112	144,896
1942	13	477,449	266,705	241,733	985,887
1943	29	518,353	247,624	197,746	963,723
1944	29	311,446	135,244	98,203	544,893
1945	20	252,184	103,983	30,083	386,250
1946	14	43,203	16,013	1,136	60,357
Total	115	1,675,484	819,900	597,013	3,092,397
Grand total	6,589	29,349,775	9,403,294	7,626,141	46,379,210

(e) ASSESSMENTS BASED UPON STIPULATION BEFORE THE TAX COURT

Income and profits tax: <sup>1</sup>					
1934	3	\$1,956	\$2,079	\$1,254	\$5,289
1935	5	36,129	34,748	1,811	72,688
1936	2	7,888	7,406	3,278	18,571
1937	9	21,938	18,220	11,102	51,260
1938	13	30,099	24,387	3,824	58,310
1939	14	52,497	39,273	3,452	95,222
1940	18	119,086	75,940	1,022	196,048
1941	58	199,746	95,967	27,802	323,515
1942	114	772,626	377,756	205,201	1,355,583
1943	307	2,069,194	996,724	367,638	3,433,556
1944	444	2,954,861	1,249,152	663,128	4,867,141
1945	607	3,477,192	1,347,881	600,458	5,425,531
1946	703	3,699,711	1,183,715	452,170	5,335,596
1947	751	3,116,202	859,925	306,614	4,282,741
1948	609	1,766,307	402,545	74,123	2,242,975
1949	329	606,913	104,170	23,155	734,238
1950	101	320,137	31,441	35,788	387,366
1951	3	3,593	270		3,863
1952					
1953					
Total	4,089	19,256,076	6,851,609	2,781,820	28,889,505
Excess profits tax:					
1940	7	162,545	98,608		271,153
1941	10	1,744,905	1,055,185	10,015	2,810,105
1942	33	918,907	483,258	19,870	1,422,035
1943	61	2,713,851	1,658,788	52,578	4,425,217
1944	82	2,804,945	1,047,662	44,938	3,897,545
1945	70	693,534	273,505	36,002	1,003,041
1946	11	93,511	34,356	340	128,207
Total	274	8,632,198	4,651,362	163,743	13,447,303
Grand total	4,363	27,888,274	11,502,971	2,945,563	42,336,808

See footnote at end of table.

TABLE 7.—Additional income and profits tax assessments made during the fiscal year 1953, by tax years—Continued

(f) ASSESSMENTS MADE AFTER DECISION BY THE TAX COURT

Tax year	Items	Tax	Interest	Penalty	Total
Income and profits tax: <sup>1</sup>					
1929	3	\$1,200	\$1,634	\$861	\$3,695
1930	3	546	711	2,244	3,501
1931	3	861	1,070	2,751	4,682
1932	3	3,811	4,522	2,886	8,619
1933	3	5,767	6,476	1,282	13,525
1934	3	5,343	5,680	2,058	13,086
1935	3	2,722	2,727	1,661	7,110
1936	4	10,495	9,893	2,495	22,883
1937	4	17,062	15,059	4,359	36,480
1938	8	1,143,624	929,078	39,995	2,112,697
1939	16	83,141	53,849	9,923	146,913
1940	22	629,252	368,643	1,061	998,956
1941	24	1,107,931	634,169	167	1,742,267
1942	43	255,419	123,807	10,457	389,683
1943	135	2,001,821	1,020,060	159,663	3,181,544
1944	179	1,605,946	720,022	143,214	2,469,182
1945	203	1,907,135	758,399	240,437	2,905,971
1946	234	2,174,094	754,929	145,926	3,074,949
1947	237	3,358,694	969,578	78,591	4,406,863
1948	266	830,940	182,012	41,186	1,054,138
1949	160	183,237	33,799	40,366	257,402
1950	71	23,508	2,634	2,108	28,250
1951	3	245	17	104	366
1952					
1953					
Total	1,632	15,346,799	6,598,771	932,095	22,877,665
Excess profits tax:					
1940	5	80,906	53,465	575	134,946
1941	8	93,966	52,363		146,329
1942	23	726,212	384,463		1,110,675
1943	33	1,068,540	448,515	13,250	1,530,305
1944	43	838,236	375,007	6,700	1,219,943
1945	35	915,076	387,525	18,807	1,321,408
1946	9	109,606	44,626		154,232
Total	156	3,832,542	1,745,964	39,332	5,617,838
Grand total	1,788	19,179,341	8,344,735	971,427	28,495,503

(g) TOTAL JEOPARDY ASSESSMENTS

Income and profits tax: <sup>1</sup>					
1925 and prior	6	\$500	\$851	\$252	\$1,603
1926	2	123	191	61	375
1927	2	98	147	49	294
1928	3	3,889	5,456	2,892	12,237
1929	3	3,687	4,758	2,690	11,135
1930	4	3,905	4,792	2,900	11,597
1931	3	3,871	4,515	2,883	11,269
1932	4	6,679	7,401	4,956	19,036
1933	2	965	1,080	483	2,528
1934	3	5,439	5,759	2,822	14,020
1935	7	12,487	12,507	7,268	32,262
1936	12	27,215	25,625	16,305	69,145
1937	12	28,861	25,922	14,524	69,307
1938	20	53,815	44,469	20,569	127,853
1939	26	113,992	86,493	42,552	243,037
1940	49	1,060,189	714,795	327,870	2,102,854
1941	80	452,008	295,345	229,126	976,479
1942	190	1,103,316	641,893	567,346	2,312,555
1943	282	4,055,091	2,071,449	1,371,166	7,497,706
1944	397	4,695,860	2,112,807	8,974,292	8,974,292
1945	581	7,906,792	3,167,824	3,966,414	15,041,030
1946	775	12,585,962	4,260,520	4,745,021	21,591,503
1947	832	13,317,397	3,864,204	4,068,779	21,250,380
1948	973	9,135,265	2,007,937	4,391,919	15,535,121
1949	1,119	9,481,432	1,610,525	4,345,208	15,437,165
1950	1,094	7,270,033	744,513	4,186,532	12,201,078
1951	646	3,606,739	158,728	1,587,041	6,352,508

See footnote at end of table.



TABLE 7.—Additional income and profits tax assessments made during the fiscal year 1953, by tax years—Continued

(g) TOTAL JEOPARDY ASSESSMENTS—Continued					
Tax year	Items	Tax	Interest	Penalty	Total
Income and profits tax <sup>1</sup> —Con.					
1952.....	41	\$149,555	\$1,140	\$50,972	\$201,667
1953.....	1	19,948			19,948
Total.....	7,071	75,105,118	21,834,463	32,100,409	129,039,990
Excess profits tax:					
1940.....	3	4,606	3,287	3,296	11,189
1941.....	2	139,713	86,053	80,224	305,990
1942.....	11	243,897	142,712	126,779	513,388
1943.....	11	204,631	107,838	104,809	417,278
1944.....	21	465,229	215,251	204,197	884,677
1945.....	14	410,424	166,473	204,055	780,952
1946.....	2	10,638	3,504	4,603	18,745
Total.....	64	1,479,138	725,118	727,963	2,932,219
Grand total.....	7,135	76,584,256	22,559,581	32,828,372	131,972,209

## (h) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

Income and profits tax: <sup>1</sup>					
1942.....	2	\$3,664	\$2,045	\$1,358	\$7,067
1943.....	4	69,091	37,869	37,967	144,927
1944.....	4	34,186	15,870	22,008	72,064
1945.....	5	43,935	17,296	29,991	91,222
1946.....	15	217,660	77,186	40,791	335,637
1947.....	20	572,139	167,845	112,685	852,569
1948.....	43	507,995	127,079	150,684	785,758
1949.....	122	874,633	167,144	181,970	1,213,747
1950.....	121	606,469	74,501	806,956	1,487,926
1951.....	105	646,707	30,278	36,927	713,912
1952.....	15	19,696	137	5,090	24,923
1953.....					
Total.....	456	3,596,224	707,260	1,426,328	5,729,802
Excess profits tax:					
1944.....	2	3,162	1,371		4,533
1945.....	1	8,550	3,564		12,114
1946.....					
Total.....	3	11,712	4,935		16,647
Grand total.....	459	3,607,936	712,195	1,426,328	5,746,449

## (i) FRAUD JEOPARDY ASSESSMENTS

Income and profits tax: <sup>1</sup>					
1925 and prior.....	6	\$500	\$851	\$252	\$1,603
1926.....	2	123	191	61	375
1927.....	2	98	147	49	294
1928.....	3	3,889	5,456	2,892	12,237
1929.....	3	3,687	4,758	2,690	11,135
1930.....	4	3,905	4,792	2,900	11,597
1931.....	3	3,871	4,515	2,883	11,269
1932.....	4	6,679	7,401	4,956	19,036
1933.....	2	965	1,080	483	2,528
1934.....	3	5,439	5,769	2,822	14,020
1935.....	7	12,487	12,507	7,268	32,262
1936.....	12	27,218	25,625	16,305	69,148
1937.....	12	28,861	25,922	14,524	69,307
1938.....	20	53,815	44,469	29,569	127,853
1939.....	26	113,992	86,493	42,552	243,037
1940.....	49	1,060,189	714,795	327,870	2,102,854
1941.....	80	452,008	295,345	229,126	976,479
1942.....	188	1,099,653	639,848	565,968	2,305,469
1943.....	277	3,986,001	2,033,581	1,333,199	7,352,781
1944.....	392	4,661,674	2,149,755	2,090,799	8,902,228
1945.....	575	7,862,807	3,150,528	3,936,423	14,949,758
1946.....	760	12,368,302	4,183,334	4,704,230	21,255,866

See footnote at end of table.

TABLE 7.—Additional income and profits tax assessments made during the fiscal year 1953, by tax years—Continued

(i) FRAUD JEOPARDY ASSESSMENTS—Continued					
Tax year	Items	Tax	Interest	Penalty	Total
Income and profits tax <sup>1</sup> —Con.					
1947.....	812	\$12,745,258	\$3,696,359	\$3,976,193	\$20,417,810
1948.....	930	8,627,270	1,880,858	4,241,236	14,749,364
1949.....	998	8,606,797	1,353,379	4,183,241	14,123,417
1950.....	973	6,663,564	670,012	3,379,576	10,713,152
1951.....	441	2,960,032	128,450	1,550,114	4,638,596
1952.....	26	129,859	1,003	45,882	176,744
1953.....	1	19,948			19,948
Total.....	6,615	71,508,892	21,127,213	30,674,081	123,310,186
Excess profits tax:					
1940.....	3	4,606	3,287	3,296	11,189
1941.....	2	139,713	86,053	80,224	305,990
1942.....	11	243,897	142,712	126,779	513,388
1943.....	11	204,631	107,838	104,809	417,278
1944.....	19	462,067	213,880	204,197	880,144
1945.....	13	401,874	162,909	204,055	768,838
1946.....	2	10,638	3,504	4,603	18,745
Total.....	61	1,467,456	720,183	727,963	2,915,572
Grand total.....	6,676	72,976,318	21,847,396	31,402,044	126,225,758

<sup>1</sup> Includes corporation excess profits tax under the Excess Profits Tax Act of 1950.

TABLE 8.—Deficiencies appealed to the Tax Court, fiscal year 1953

## INDIVIDUAL INCOME TAX

Tax year	Returns involved	Tax	Penalty	Total
1936 and prior.....	224	\$587,081	\$203,296	\$790,377
1937.....	25	62,838	90,932	153,770
1938.....	38	176,654	49,875	226,529
1939.....	51	152,252	57,614	209,866
1940.....	98	2,681,226	1,133,232	3,814,458
1941.....	173	1,274,970	621,529	1,896,499
1942.....	407	3,776,666	1,848,912	5,625,578
1943.....	624	9,117,857	2,802,578	11,920,435
1944.....	886	18,091,215	4,985,480	23,076,695
1945.....	1,159	18,580,886	6,430,824	25,011,710
1946.....	1,526	20,613,812	8,024,158	28,637,970
1947.....	1,737	21,357,432	5,839,328	27,196,760
1948.....	1,835	20,485,731	4,879,019	25,364,750
1949.....	2,458	26,139,010	5,673,291	31,812,301
1950.....	1,632	11,475,772	3,190,636	14,666,408
1951.....	379	1,518,155	589,591	2,107,746
1952.....	6	7,180	1,667	8,847
Total.....	13,258	156,098,737	46,421,962	202,520,699

TABLE 8.—*Deficiencies appealed to the Tax Court, fiscal year 1953*—Continued

## CORPORATION INCOME AND PROFITS TAX

Tax year	Returns involved	Tax	Penalty	Total
1936 and prior.....	15	\$40,167	\$14,271	\$54,438
1937.....	2	9,607	2,402	12,009
1938.....	2	11,367	2,842	14,209
1939.....	3	12,156	3,442	15,598
1940.....	34	6,971,521	651,262	7,622,783
1941.....	90	41,833,389	268,685	42,102,074
1942.....	149	87,218,981	425,954	87,644,935
1943.....	205	47,953,302	2,090,338	50,043,640
1944.....	265	41,610,144	1,755,249	43,365,393
1945.....	276	36,920,031	1,604,011	38,524,042
1946.....	228	9,562,545	591,924	10,154,469
1947.....	234	6,196,033	674,705	6,870,738
1948.....	279	6,683,453	386,904	7,080,357
1949.....	313	6,683,484	684,817	7,368,301
1950.....	159	3,053,076	306,574	3,359,650
1951.....	32	703,861	154,198	858,059
1952.....				
Total.....	2,286	295,473,117	9,617,678	305,090,695

## ESTATE AND GIFT TAX

1936 and prior.....	6	\$10,636	\$1,317	\$11,953
1937.....	1	512	256	768
1938.....	1	3,269	1,650	4,919
1939.....	3	14,853	4,154	19,007
1940.....	4	4,572,224	1,141,912	5,714,136
1941.....	5	2,982,548	750,538	3,733,086
1942.....	6	50,876	17,262	68,138
1943.....	13	1,412,032	402,867	1,814,899
1944.....	20	393,642	127,602	521,244
1945.....	31	653,958	152,543	806,501
1946.....	38	465,329	147,036	612,365
1947.....	62	1,267,063	104,459	1,371,522
1948.....	197	25,501,889	73,701	25,575,590
1949.....	136	4,131,846	96,772	4,228,618
1950.....	33	560,828	28,944	589,772
1951.....	11	12,699,922	11,426	12,711,348
1952.....	8	805,613	11,129	816,742
1953.....	2	80,982		80,982
Total.....	576	55,908,622	3,071,568	58,980,190
Grand total.....	16,120	507,480,476	59,111,108	566,591,584

## ALCOHOL AND TOBACCO TAXES

## TABLES 9-22

TABLE 9.—Plants and permittees qualified to engage in the production, distribution, or use of alcohol and alcoholic liquors, by States, as of June 30, 1953

State	Distilled spirits						Industrial alcohol						
	Fruit distilleries	Registered distilleries	Internal revenue bonded warehouses	Distillery denaturing bonded warehouses	Tax-paid bottling houses	Rectifying plants	Industrial alcohol plants	Industrial alcohol bonded warehouses	Industrial alcohol denaturing plants	Dealers in specially denatured alcohol and rum	Users of specially denatured alcohol and rum	Reprocessors, rehotellers, etc., of specially denatured alcohol articles	Users of tax-free alcohol
Alabama													
Alaska											34	5	101
Arizona											7	1	16
Arkansas											16	2	33
California	94	2	68		6	30	16	5	8		305	120	493
Colorado			1			1					29	16	102
Connecticut		1	3		1	7					83	46	95
Delaware										1	14	5	26
District of Columbia											16	5	41
Florida	1		1								41	33	133
Georgia											58	23	136
Hawaii							1	1	1	1	6	13	32
Idaho											5		50
Illinois		5	11		2	9	13	3	4	3	388	174	417
Indiana		7	13		2	9	5	5	2		108	31	177
Iowa		1	1				1	1		1	41	7	161
Kansas		1	1				1	1			32	8	131
Kentucky		59	71	1	31	19	3	1	1	1	52	5	103
Louisiana			1			1	5	5	5		76	15	161
Maine	1		1		1	15	2	4	1	2	17	13	88
Maryland		9	18		3	11	1	3	1	4	81	28	119
Massachusetts		4	7	1		8	1	2	1	2	260	122	330
Michigan			1			1					156	44	314
Minnesota			1								55	22	234
Mississippi											22	5	102
Missouri	1	3	7		3	2	2	3	2	3	142	56	205
Montana											5		59
Nebraska											25	3	82
Nevada		1	1								2		13
New Hampshire											9	10	61
New Jersey	3		3		1	10	2	5	5	3	323	152	242
New Mexico											3	1	41
New York	1	1	5		3	8	1		1	1	548	450	692
North Carolina											46	10	175
North Dakota											1	1	60
Ohio	2	3	8		2	5		3		4	242	81	363
Oklahoma											35	9	104
Oregon	1		1		1						30	3	86
Pennsylvania	1	10	22		2	13	4	6	3	1	353	104	487
Puerto Rico							2	2	2		17	5	37
Rhode Island											36	15	82
South Carolina											20	4	67
South Dakota											3		117
Tennessee		1	1		1		4	3		1	81	21	323
Texas							1	1	5	3	138	3	32
Utah											13	6	37
Vermont											10	15	136
Virginia	2	1	3		1		1	2	1	1	72	2	146
Washington	7		2		1	1	2	1	2	1	44	6	104
West Virginia						5	1	1			27	15	215
Wisconsin		1	2								97	1	27
Wyoming											5		
Total	114	110	244	2	61	157	47	59	50	34	4,216	1,743	7,639

<sup>1</sup> Includes one experimental plant each in California and Illinois.

TABLE 9.—Plants and permittees qualified to engage in the production, distribution, or use of alcohol and alcoholic liquors, by States, as of June 30, 1953—Continued

State	Fermented malt liquor	Wine			Vinegar	Beverage dealers					Other			
	Breweries	Bonded wineries	Bonded wine store-rooms	Bonded field ware-houses	Vinegar factories using vaporizing process	Importers	Whole-sale liquor dealers	Whole-sale malt liquor dealers	Retail liquor dealers	Retail malt liquor dealers	Manufacturers of non-beverage products (drawback)	Bottle manufacturers	Carriers	Fruit-flavor concentrate plants
Alabama.....					1		21	83	599	3,114	9	1	5	
Alaska.....							22	39	767	59			1	
Arizona.....	1					7	82	8	2,057	292	1			
Arkansas.....		24				8	40	64	801	2,192	3	2	2	
California.....	14	342	20	25	2	233	1,001	190	32,813	10,445	117	10	26	1
Colorado.....	3	2				11	37	90	2,192	930	10		5	
Connecticut.....	2	2	2			33	131	200	5,159	2,950	16		6	
Delaware.....	1					6	14	24	627	18	2			
District of Columbia.....	1		1			28	180	17	1,465	414	3		1	
Florida.....	5	2				45	158	56	7,402	5,260	6	1	2	
Georgia.....	1	3				17	59	57	2,787	2,583	20		12	
Hawaii.....	5	1				24	47	11	1,060	77	1		5	1
Idaho.....	2	1					6	89	821	2,035			1	
Illinois.....	24	4	6			84	474	1,096	27,665	1,110	108	7	44	
Indiana.....	6					13	31	248	7,358	1,149	19	9	20	
Iowa.....	3	8					3	248	2,405	4,928	12		3	
Kansas.....						1	31	177	1,015	4,080	5		2	
Kentucky.....	6	1	1			9	180	191	2,298	3,204	7		13	
Louisiana.....	4	3	1		1	32	80	133	5,603	3,941	20		3	
Maine.....			3			2	6	65	333	2,696	3			
Maryland.....	6	3				24	97	181	4,676	1,730	32	4	17	
Massachusetts.....	8	1	5			50	249	488	8,846	267	82		28	
Michigan.....	14	11		3	1	21	419	366	19,221	276	34		15	1
Minnesota.....	15					9	96	409	2,772	9,899	26		11	
Mississippi.....							47	154	1,477	3,788		2	3	
Missouri.....	9	5	2			36	165	303	6,638	6,052	50		27	
Montana.....	5						31	74	2,082	558				
Nebraska.....	4					4	11	165	1,619	1,557	2		3	
Nevada.....	1					3	24	21	980	78			1	
New Hampshire.....							1	34	381	1,887				
New Jersey.....	9	18	5			46	309	664	13,399	391	72	5	26	1
New Mexico.....		13				5	42	29	1,709	16				
New York.....	26	69	7			199	595	785	25,800	24,478	190	3	34	4
North Carolina.....	1	5				1	98	85	1,797	4,692	7		9	
North Dakota.....							19	59	982	424				

Ohio	21	68	9			55	874	332	21,472	2,146	81	4	18	2
Oklahoma	1						3	259	655	3,660	2	4	4	
Oregon	1	10				12	99	72	2,278	3,127	5		4	
Pennsylvania	40	5	5		1	40	659	2,290	23,098	2,637	96	16	27	1
Puerto Rico							487	5						
Rhode Island	2						42	51	1,888	63	7		3	
South Carolina		3					44	48	2,465	4,185	1		5	
South Dakota							8	81	922	1,477	2			
Tennessee	2					6	61	143	1,004	5,724	26	1	9	
Texas	6	7	1			65	646	8,213	18,346	18,346	25	2	34	
Utah	2						1	49	113	1,370	1			
Vermont							31	14	1,302	298	2		2	
Virginia	3	7	1			8	81	109	3,904	3,252	16		12	
Washington	9	15			1	18	253	80	5,785	1,717	15	1	3	1
West Virginia	1						2	153	961	3,523	2	6	3	
Wisconsin	46	1	1			22	189	1,356	14,941	6,097	12		7	
Wyoming	1							68	683	65				
Total	312	634	70	28	7	1,233	7,805	12,659	287,600	165,257	1,159	78	459	12

TABLE 10.—Permits under sections 3070 through 3125, Internal Revenue Code, fiscal year 1953

	Industrial alcohol plants, bonded warehouses, and denaturing plants <sup>1</sup>	Dealers in specially denatured alcohol	Users of specially denatured alcohol	Users of specially denatured rum	Users of tax-free alcohol	Carriers of tax-free and specially denatured alcohol	Total
In effect July 1, 1952.....	98	33	4,226	52	7,659	456	12,524
Issued.....	5	3	303	1	307	39	658
Terminated.....	19	3	361	2	326	35	746
Revoked.....			1				1
Voluntarily surrendered.....	16	1	276	1	235	24	553
Involuntarily surrendered.....	1		7		4		13
Expired <sup>2</sup> .....	2	2	77	1	87	10	179
In effect June 30, 1953.....	84	33	4,168	51	7,640	460	12,436
Renewals approved.....	84	30	3,990	50	7,492	438	12,084
Amended.....	47	6	1,216	37	676	42	1,924

<sup>1</sup> Permits cover industrial alcohol plants, bonded warehouses, and denaturing plants, either singly or in combinations.

<sup>2</sup> Represents permits terminated due to failure to file renewal applications, or to disapproval of renewal applications.

NOTE.—For permits by States, see table 9.

TABLE 11.—Permits under the Federal Alcohol Administration Act, fiscal year 1953

	Distillers	Warehousing and bottling	Rectifiers	Wine producers and blenders	Wine blenders	Importers	Wholesalers	Total
In effect July 1, 1952.....	330	372	241	687	79	1,283	14,113	17,105
Issued.....	25	31	23	42	11	180	1,925	2,267
Terminated.....	55	54	41	80	13	230	2,464	2,937
Revoked.....				1		4	43	48
Annulled.....			1				2	3
Voluntarily surrendered.....	32	40	29	38	10	170	1,225	1,544
Automatically terminated.....	23	14	11	41	3	56	1,194	1,342
In effect June 30, 1953.....	300	349	223	649	77	1,233	13,574	16,405
Amended.....	35	107	69	91	11	103	1,056	1,472
Suspended.....					2	1	3	6
Reinstated after suspension.....					1	1	4	6
In suspension June 30, 1953.....				1	8		11	20

TABLE 12.—Permits under the Federal Alcohol Administration Act, by States, as of June 30, 1953

State	Distillers	Warehousing and bottling	Rectifiers	Wine producers and blenders	Wine blenders	Importers	Wholesalers	Total
Alabama.....							84	84
Alaska.....							36	36
Arizona.....						7	87	94
Arkansas.....				24		8	103	135
California.....	101	53	34	342	35	233	1,058	1,856
Colorado.....		1	1	2		11	91	106
Connecticut.....	1	9	7	2	2	33	95	149
Delaware.....						6	21	27
District of Columbia.....					1	28	31	60
Florida.....	2			2		45	186	235
Georgia.....				3		17	108	128
Hawaii.....				4		24	88	86
Idaho.....				1			84	85
Illinois.....	7	15	9	4	5	84	1,070	1,194
Indiana.....	10	19	12			13	276	330
Iowa.....	2			8			226	236
Kansas.....	2						199	201
Kentucky.....	90	94	28	1	1	9	264	487
Louisiana.....	2	4	1	3	1	32	180	203
Maine.....	1	2	1		3	2	68	77
Maryland.....	16	25	21	3		24	158	246
Massachusetts.....	5	15	12	1	5	50	173	261
Michigan.....		3	8	11	1	21	434	478
Minnesota.....		1	1			9	399	410
Mississippi.....							77	77
Missouri.....	4	6	2	5	2	37	305	361
Montana.....							70	70
Nebraska.....	2					4	119	125
Nevada.....						3	44	47
New Hampshire.....							32	32
New Jersey.....	3	11	11	18	4	46	315	408
New Mexico.....		1	1	13		5	60	80
New York.....	2	12	8	70	7	199	901	1,199
North Carolina.....				6		1	183	190
North Dakota.....							76	76
Ohio.....	5	7	5	69	3	55	472	616
Oklahoma.....							126	126
Oregon.....	1	1		10		12	135	159
Pennsylvania.....	18	29	20	5	5	40	2,225	2,342
Puerto Rico.....	11	29	35	10		40	492	617
Rhode Island.....						11	38	49
South Carolina.....				2		5	78	85
South Dakota.....							89	89
Tennessee.....	1	2				6	177	186
Texas.....				7	1	65	708	781
Utah.....	1						48	49
Vermont.....							32	32
Virginia.....	5	4		7	1	8	168	193
Washington.....	7	1	1	15		18	172	214
West Virginia.....							153	153
Wisconsin.....	2	5	5	1		22	744	779
Wyoming.....							66	66
Total.....	300	349	223	649	77	1,233	13,574	16,405



TABLE 13.—*Claims: Redemption of stamps and remission, abatement, and refund of taxes, fiscal year 1953*

	Redemption of stamps	Remission of taxes	Abatement of taxes	Refund of taxes	Uncollectible taxes	Total number	Total amount
On hand July 1, 1952.....	164	8	163	1,321	7	1,663	\$1,343,297
Received during year.....	1,460	563	597	12,462	1	15,082	4,969,062
Reopened during year.....	5		1	9		15	3,564
Total.....	1,629	571	761	13,792	8	16,761	6,315,923
Allowed <sup>1</sup> .....	1,145	506	485	8,782	1	10,919	5,218,545
Rejected.....	107	63	85	225		480	514,150
On hand June 30, 1953.....	377	2	191	4,785	7	5,362	583,228
Total.....	1,629	571	761	13,792	8	16,761	6,315,923

<sup>1</sup> Includes 88 claims aggregating \$249,753 representing refunds of taxes on distilled spirits lost in the floods of 1951. These represent all claims filed pursuant to sec. 498 of the Revenue Act of 1951.

TABLE 14.—*Claims: Drawback, fiscal year 1953*

	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, 1952.....	274	\$2, 513, 109	519	\$643, 819		
Received during year.....	4, 094	50, 302, 761	5, 011	4, 229, 628		
Total.....	4, 368	52, 815, 870	5, 530	4, 873, 447		
Allowed.....	4, 170	50, 509, 793	5, 406	4, 631, 107		
Rejected.....	59	64, 630	5	12, 347		
On hand June 30, 1953.....	139	2, 241, 447	119	229, 993		
Total.....	4, 368	52, 815, 870	5, 530	4, 873, 447		

	Products exported— Continued		Stills exported		Total	
	Alcohol used in flavoring extracts and toilet and medic- inal preparations					
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1952.....	68	\$92, 616			861	\$3, 249, 544
Received during year.....	677	844, 390	2	\$44	9, 784	56, 376, 823
Total.....	745	937, 006	2	44	10, 645	58, 626, 367
Allowed.....	712	912, 832	2	44	10, 290	56, 053, 776
Rejected.....		4			64	76, 981
On hand June 30, 1953.....	33	24, 170			291	2, 495, 610
Total.....	745	937, 005	2	44	10, 645	58, 626, 357

TABLE 15.—*Label activity under Federal Alcohol Administration Act, fiscal year 1953*

	Applications received			Certificates issued		Applications disapproved	Total
	For approval	For exemption	Total	Approvals	Exemptions		
DISTILLED SPIRITS							
Domestic.....	12,134	21	12,155	11,615	18	262	11,795
Imported.....	1,323		1,323	1,276		74	1,350
Total.....	13,457	21	13,478	12,791	18	336	13,145
WINES							
Domestic.....	11,371	185	11,556	10,584	175	175	10,934
Imported.....	8,974		8,974	8,297		191	8,488
Total.....	20,345	185	20,530	18,881	175	366	19,422
MALT BEVERAGES							
Domestic.....	1,333		1,333	1,190		18	1,208
Imported.....	228		228	168		31	199
Total.....	1,561		1,561	1,358		49	1,407
Grand total.....	35,363	206	35,569	33,030	193	751	33,974

TABLE 16.—*Enforcement, Alcohol and Tobacco Tax Division: <sup>1</sup> Seizures and persons arrested, by months, fiscal year 1953*

Month	Seizures						Persons arrested
	Stills	Nontax-paid distilled spirits (wine gallons)	Nontax-paid wines (wine gallons)	Mash (wine gallons)	Automobiles	Trucks	Property (appraised value) <sup>2</sup>
July.....	823	13,808	374	407,399	144	45	\$203,709
August.....	806	11,359		408,854	157	41	218,019
September.....	857	13,464	2	467,921	147	40	255,365
October.....	883	13,113		530,655	130	63	222,084
November.....	807	12,828	1,729	524,004	123	39	236,388
December.....	1,013	12,183	175	588,854	138	48	205,337
January.....	1,042	17,660	31	741,608	152	58	321,555
February.....	957	16,315		551,104	147	52	371,035
March.....	1,049	14,504	75	567,553	165	52	272,074
April.....	897	15,611	5,104	535,576	153	53	344,738
May.....	760	15,368	279	422,696	130	67	215,406
June.....	805	17,738	842	406,858	152	37	238,865
Total.....	10,699	172,951	8,611	6,151,082	1,748	585	3,104,525

<sup>1</sup> Includes seizures and arrests in cases adopted, as well as originated by the Alcohol and Tobacco Tax Division.

<sup>2</sup> Includes \$34,155 representing the appraised value of 9 automobiles, 6 trucks, and 1,023 wine gallons of taxpaid liquors, seized for violations of the Liquor Enforcement Act of 1936, and the value of 11,631 wine gallons of taxpaid liquors seized for violations of other internal revenue laws. In addition as a result of floor stocks tax evasion, there were seized 1,586 wine gallons of taxpaid distilled spirits and 2 wine gallons of taxpaid wine, valued at \$31,826.

TABLE 17.—Enforcement, Alcohol and Tobacco Tax Division.<sup>1</sup> Seizures and persons arrested, by States, fiscal year 1953

State	Seizures							Persons arrested
	Stillis	Nontax-paid distilled spirits (wine gallons)	Nontax-paid wines (wine gallons)	Mash (wine gallons)	Automobiles	Trucks	Property (appraised value) <sup>2</sup>	
Alabama	1,851	14,270		861,259	205	43	\$335,987	948
Alaska		1					112	3
Arizona	2	11		13	3		16,986	19
Arkansas	81	903		25,806	34	8	40,063	152
California	8	522	5,390	815	27	2	57,489	62
Colorado					9		5,549	22
Connecticut		268						4
Delaware	2	194		1		1	715	6
District of Columbia	1	1			2	1	815	5
Florida	415	20,057		664,920	102	57	241,757	431
Georgia	1,708	30,961		911,099	185	109	327,283	1,393
Hawaii		3					110	13
Idaho		6					15	2
Illinois	10	37		755	11		8,341	27
Indiana	9	79		1,648	3	1	2,710	14
Iowa								15
Kansas	5	13		165	2	1	3,183	527
Kentucky	545	4,511		92,205	47	5	78,105	44
Louisiana	4	464		315	14	1	15,835	85
Maryland	67	429		12,730	17	4	19,144	21
Massachusetts	6	146	1,899	1,650	1		3,090	41
Michigan	24	444		8,008	7	2	17,912	26
Minnesota	12	21	11	134	3		3,450	603
Mississippi	515	10,399		371,917	134	60	195,236	22
Missouri	5	13		226	7	6	146,275	1
Montana								2
Nevada					1		1,250	19
New Hampshire					1		1,822	42
New Jersey	48	3,860		163,379	17	8	276,911	20
New Mexico	1				3	1	3,272	136
New York	25	7,456	332	134,213	37	17	131,816	1,615
North Carolina	1,671	24,058		1,040,299	253	74	351,620	35
Ohio	30	177	130	5,010	9	1	10,723	383
Oklahoma	234	2,681		69,477	92	21	103,292	145
Oregon	10	36		78	2	1	1,683	7
Pennsylvania	84	3,321	115	36,894	49	10	43,623	2
Puerto Rico								2
Rhode Island	4	70		400	1		218	703
South Carolina	1,362	12,948		586,405	154	44	237,651	663
Tennessee	1,122	12,297		479,590	127	35	186,859	116
Texas	73	3,164	635	11,473	22	8	44,851	8
Vermont								756
Virginia	593	18,588	99	652,678	153	57	165,023	11
Washington	5	29		510			298	101
West Virginia	186	513		15,010	8	5	14,536	13
Wyoming					6		10,200	
Total	10,699	172,951	8,611	6,151,082	1,748	585	3,104,625	9,370

<sup>1</sup> See footnote 1, table 16.<sup>2</sup> See footnote 2, table 16.

TABLE 18.—Manufactured tobacco: Number of factories operated, leaf tobacco and other material used, calendar year 1952, by internal revenue districts

District <sup>1</sup>	Number of factories <sup>2</sup>			Materials used in manufacturing tobacco						
	In business Jan. 1, 1952	Opened	Closed	In business Jan. 1, 1953	Unstemmed leaf	Stemmed leaf	Scraps	In process	Items	Total
San Francisco (1st Calif.)	5	9		5	Pounds 16,597	Pounds 489,748	Pounds 216,546	Pounds 28,376	Pounds 74,966	Pounds 264,783
Los Angeles (2nd Calif.)	11	1		11	437	783	1,907	9,479		62,987
Hanford (Calif.)	3	1		3			1,381	4,880		
Washington (3rd Calif.)	15	2		16	1,581,867	141,808	230,354	577,974		
Chicago (4th Calif.)	12	0		12	6,368,339		26,111	43,525		
Springfield (5th Calif.)	3	0		3	4,944		61,863	120		
Indianapolis (6th Calif.)	3	0		3			19,070	76		
Des Moines (7th Calif.)	3	0		3			6,670			
St. Louis (8th Calif.)	11	2		12	2,918,294	7,792,015	3,189,725	5,882,484		
St. Paul (9th Calif.)	12	2		10	7,160	3,043,179	24,300	24,248		
St. Paul (10th Calif.)	13	9		12	44,208		1,273,040	2,318		
St. Paul (11th Calif.)	2	9		1			9,133	11,839		
Newark (12th Calif.)	7	0		7	9,373,001	9,373,001	360,661	17,752		
Proctor (13th Calif.)	13	0		13	3,434,517	53,480	126,727	4,248		
Lower Manhattan (14th Calif.)	25	2		26	181,975	36,659	135,305	2,046		
Upper Manhattan (15th Calif.)	6	0		6	31,276	8,664	22,784	21,617		
Albany (16th Calif.)	2	0		2	727	85	1,172	21,766		
Syracuse (17th Calif.)	2	0		2	110		2,564	239		
Buffalo (18th Calif.)	7	1		8			495,099	2,564		
Greenboro (19th Calif.)	2	0		2			2,505	3,167		
Cincinnati (20th Calif.)	8	0		8	37,258,774	3,822,433	8,933,647	1,115,111		
Cleveland (21st Calif.)	3	0		3	3,116	5,257	250,570	27,655		
Cleveland (22nd Calif.)	13	2		12	2,149,352	16,344	602,412	5,731		
Portland (23rd Calif.)	30	4		32	1,824	145	195,659	1,607		
Philadelphia (24th Calif.)	2	0		2			195,480	330		
Pittsburgh (25th Calif.)	7	0		7	29,054	16,788	1,425,868	240,495		
Providence (26th Calif.)	2	0		2			24,982			
Nashville (27th Calif.)	2	0		2			113			
Austin (28th Calif.)	2	0		2	6,267,766	51,346	186,690	13,167,974		
Richmond (29th Calif.)	3	0		3	12,402	18,304	18,304	1,814,469		
Richmond (30th Calif.)	3	0		3	5,769,952	8,890,748	1,096,492	3,436,309		
Richmond (31st Calif.)	3	0		3	7,999,100	59,433	1,660	145,002		
Richmond (32nd Calif.)	19	0		19			162,588	958		
Total, 1952	270	17	28	269	73,981,696	33,762,413	18,946,719	20,468,286		
Total, 1951	283	19	34	270	80,854,800	32,853,502	19,365,834	18,706,736		
Increase						908,911		1,761,550		
Decrease							419,115			

<sup>1</sup> District designations prior to July 1, 1953, are shown in parentheses.<sup>2</sup> Includes only those factories producing a taxable product.

TABLE 19.—Tobacco and snuff manufactured and removed, calendar year 1952, by internal revenue districts

District <sup>1</sup>	Tobacco manufactured					Manufactured tobacco removed					
	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff <sup>2</sup>	Total	Without payment of tax				Tax-paid	
						For export	For use as sea stores	For use of the United States	Total	At 10 cents per pound <sup>3</sup>	At 18 cents per pound
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
San Francisco..... (1st Calif.)				1,155,118	1,155,118	82,173			82,173	1,059,904	
Los Angeles..... (6th Calif.)				12,110	12,110					11,993	205
Hartford..... (Conn.)				5,385	5,385					6,435	
Wilmington..... (Del.)				1,859,741	1,859,741					1,859,741	
Chicago..... (1st Ill.)			2,059,673	9,382,884	11,442,457	35,336	1,474	22	36,832	11,418,304	315
Springfield..... (8th Ill.)				63,101	63,101					63,049	
Indianapolis..... (Ind.)		841		27,218	28,059					28,172	
Des Moines..... (Iowa)				6,690	6,690					6,690	
Wichita..... (Kans.)				75	75					75	
Louisville..... (Ky.)	278,954	1,081,706	19,671	28,484,876	29,865,207	765,681	37,585	1,287	804,553	29,185,712	231
Boston..... (Mass.)				167,410	167,410					166,409	
Detroit..... (Mich.)	84,480	18,219	358,127	7,337,121	7,707,947					7,777,217	15
St. Paul..... (Minn.)				8,544	8,544					8,544	
St. Louis..... (1st Mo.)	7,889,017	431,232	95,876	12,792,165	21,208,290	1,489,131	23,517	1,877	1,514,525	19,689,500	77
Newark..... (5th N. J.)			1,133	7,812,974	7,814,107					7,818,226	26
Brooklyn..... (1st N. Y.)				334,690	334,690					334,199	61
Lower Manhattan..... (2d N. Y.)				150,523	150,523	178			178	150,563	
Upper Manhattan..... (3d N. Y.)				24,277	24,277	120			120	24,064	
Albany..... (14th N. Y.)				7,269	7,269					7,269	
Syracuse..... (21st N. Y.)				424,431	424,431					424,431	
Buffalo..... (28th N. Y.)				5,672	5,672					5,672	
Greensboro..... (N. C.)	30,138,031	766,290		42,755,499	73,559,829	664,287	19,376	46,536	730,198	73,001,438	
Cincinnati..... (1st Ohio)				425,337	425,337					425,337	
Toledo..... (10th Ohio)				4,757,722	4,757,722	432			432	4,912,323	
Cleveland..... (18th Ohio)			842	121,122	121,964					121,964	
Portland..... (Oreg.)				816	816					816	
Philadelphia..... (1st Pa.)			32,205	2,248,858	2,281,063	8,429			8,429	2,282,013	
Pittsburgh..... (23d Pa.)				25,125	25,125					25,040	107
Providence..... (R. I.)				550	550					553	

Nashville..... (Tenn.)	241,654	1,813,711	80,920	18,182,579	20,318,864	3,287			3,287	20,339,645	
Austin..... (1st Tex.)		10,926		21,297	32,223					33,591	
Richmond..... (Va.)	428,706	680,004	161,792	24,504,128	25,771,630	2,791,436	96,042	5,550	2,893,128	22,823,615	
Parkersburg..... (W. Va.)				10,483,512	10,483,512	30,267		63	30,330	10,444,901	
Milwaukee..... (Wis.)				159,185	159,185					158,875	
Total, 1952.....	39,057,842	4,802,929	2,810,139	173,749,004	220,419,914	5,870,757	177,094	55,384	6,104,135	214,614,728	
Total, 1951.....	39,918,420	4,550,733	2,817,316	179,865,005	227,151,474	5,667,998	197,421	40,476	5,905,895	220,864,609	
Increase.....		252,196				202,759		14,908	198,240		
Decrease.....	860,578		7,177	6,116,001	6,731,560		19,427			6,249,881	

<sup>1</sup> District designations prior to July 1, 1953, are shown in parentheses.<sup>2</sup> Scrap chewing tobacco heretofore classified as smoking tobacco has been reported separately by manufacturers since Jan. 1, 1951, 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, 38,228,204 pounds; smoking tobacco, 96,751,899 pounds; and snuff, 38,768,901 pounds.<sup>3</sup> The lower rate became effective Nov. 1, 1951.<sup>4</sup> Includes 214,514,728 pounds tobacco taxpaid at 10 cents per pound and 1,304 pounds tobacco taxpaid at 18 cents per pound.

TABLE 20.—Cigars: Number of factories operated, quantity of tobacco used, number of cigars manufactured, and removed, calendar year 1952, by internal revenue districts

District <sup>1</sup>	Number of factories <sup>2</sup>				Tobacco used in making cigars <sup>3</sup>			Cigars weighing more than 3 pounds per thousand					
	In business Jan. 1, 1952	Opened	Closed	In business Jan. 1, 1953	Un-stemmed	Stemmed	Scrape, cuttings, and clippings	Manu-factured	Removed without payment of tax <sup>4</sup>				Removed taxpaid
									For ex-port	For use as sea stores	For per-sonal con-sump-tion	Total	Total
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
Birmingham (Ala.)	3	9	9	3	1,478,601	61	2,097,064	147,417,694			60,399	60,399	141,974,200
Little Rock (Ark.)	1	0	1	9		48		5,150					5,150
San Francisco (1st Calif.)	23	1	2	22	160,682	17,182	193	12,545,558			22,719	42,719	12,066,100
Los Angeles (6th Calif.)	26	2	7	21	97,565	473,793	1,206	28,104,408	15,900	135,750	54,833	206,483	27,772,145
Denver (Colo.)	2	0	9	2	626	938	274	88,347			2,047	2,047	85,925
Hartford (Conn.)	48	0	5	43	189,171	245,579	45,259	21,739,742			159,727	159,727	22,922,795
Wilmington (Del.)	2	9	0	2	513		943	72,000					72,000
Jacksonville (Fla.)	116	13	24	105	7,628,431	1,891,412	13,994,965	1,177,665,879	22,196,700	35,000	1,948,157	24,179,857	1,151,225,638
Atlanta (Ga.)	5	0	0	5	1,765,042	2,459	2,835,553	225,125,926			2,331	2,331	222,977,135
Chicago (1st Ill.)	113	8	21	100	69,474	84,641	33,843	8,927,967			144,880	144,880	8,867,433
Springfield (8th Ill.)	33	2	5	29	19,434	4,964	3,149	1,271,453			15,103	15,103	1,262,975
Indianapolis (Ind.)	15	0	1	15	1,643,744	355,026	299,774	98,062,440	2,100		33,135	35,235	97,530,931
Des Moines (Iowa)	6	0	1	5	3,957	162	928	287,893			1,743	1,743	233,350
Wichita (Kans.)	2	0	9	2	46		63	6,000					10,960
Louisville (Ky.)	8	1	2	7	527,784	912,612	86,339	83,797,893			34,844	34,844	82,478,960
New Orleans (La.)	3	0	0	3	570,542	967,211	310,835	100,213,688					100,547,053
Augusta (Maine)	5	0	1	4	366	254	186	41,028			698	698	49,425
Baltimore (Md.)	5	1	1	5	213,028	26,687	286,369	26,068,772			72	72	25,878,225
Boston (Mass.)	75	4	19	69	619,471	192,657	295,748	55,788,816	7,500	20,000	199,401	135,901	55,625,419
Detroit (Mich.)	35	0	5	29	272,367	771,307	141,874	57,349,469	33,000		108,807	108,807	58,742,935
St. Paul (Minn.)	21	1	4	18	3,795	2,662	2,462	448,864			6,121	6,121	449,450
St. Louis (1st Mo.)	19	0	5	13	33,538	19,104	11,342	2,912,024			52,249	52,249	2,852,150
Kansas City (6th Mo.)	5	0	1	4	60,083	86,147	54,150	9,358,548			48	48	9,171,966
Helena (Mont.)	1	0	0	1	13		3	1,666			66	66	1,500
Omaha (Nebr.)	4	0	0	4	492	215	202	42,392			342	342	41,400
Reno (Nev.)	1	0	0	1									50
Portsmouth (N. H.)	13	1	3	11	419,445	3,783	224,287	30,639,360	87,600		135,588	223,188	30,596,035
Camden (1st N. J.)	10	0	2	8	1,157,391	1,415,295	402,933	147,723,843	376,500	5,000	15,591	397,091	149,358,378
Newark (6th N. J.)	43	2	10	35	1,406,313	2,957,846	34,543	199,710,440	622,645	81,500	197,907	902,052	198,577,893
Brooklyn (1st N. Y.)	87	1	12	75	747,766	56,100	42,452	43,277,309			108,807	108,807	45,423,435
Lower Manhattan (2d N. Y.)	74	7	13	68	808,027	103,686	8,127	32,287,250			68,270	68,270	32,567,468
Upper Manhattan (3d N. Y.)	80	12	15	77	44,497	145,938	13,499	9,730,565	5,000	5,000	54,951	65,951	9,662,882
Albany (14th N. Y.)	101	8	21	88	398,178	592,551	81,345	51,166,028	20,100	15,500	40,045	75,645	51,644,403

Syracuse (21st N. Y.)	13	1	2	12	9,962	4,252	757	706,336			4,746	4,746	769,675
Buffalo (28th N. Y.)	28	0	5	22	33,337	807	1,687	1,632,439			8,261	8,261	1,615,950
Greensboro (N. C.)	5	0	1	4	314,452	22	290,685	28,244,350			42,593	42,593	28,314,593
Fargo (N. Dak.)	1	0	0	0									
Cincinnati (1st Ohio)	19	0	10	10	130,746	114,976	534	10,094,769			17,349	17,349	10,068,930
Toledo (19th Ohio)	11	9	1	10	1,232,232	1,768,335	777,329	179,763,619	177,000	5,000	315,221	497,221	184,824,393
Columbus (11th Ohio)	9	9	2	7	10,778	132	1,148	801,750			78	78	792,390
Cleveland (18th Ohio)	21	1	3	19	364,575	172,513	348,522	41,902,455			49,643	49,643	40,799,528
Portland (Oreg.)	3	9	1	2	579	309	287	58,903			2,178	2,178	55,850
Philadelphia (1st Pa.)	219	9	38	190	17,748,451	8,750,969	7,004,598	1,577,016,231	33,097,950	3,475,950	366,501	36,939,501	1,547,495,729
Scranton (12th Pa.)	19	9	2	17	5,262,045	9,358,615	964,595	877,698,692	24,902,050	3,156,000	56,958	28,115,008	869,629,033
Pittsburgh (23d Pa.)	20	1	7	14	108,813	3,746	64,438	9,972,687			7,053	7,053	19,420,770
Providence (R. I.)	17	1	3	15	33,851	594	11,163	2,130,957			4,332	4,332	2,255,635
Columbia (S. C.)	2	0	0	2	1,178,999	1,432,197	551,650	224,780,483	5,332,200	508,000	681	5,840,881	220,420,577
Nashville (Tenn.)	2	1	0	2	660,122	15,207	1,185	32,286,386			351	351	34,566,785
Austin (1st Tex.)	4	9	0	4	49,206	147,019	1,157	9,622,942			2,352	2,352	9,721,465
Dallas (2d Tex.)	2	9	9	2	924	207	1,301	115,027			1,626	1,626	114,550
Salt Lake City (Utah)	1	9	1	9	747	1,635		124,049			624	624	141,200
Richmond (Va.)	4	0	1	3	2,744,477	198,680	613	136,015,575	1,647,550	1,358,000	505	3,006,155	132,305,319
Seattle (Wash.)	2	0	0	2	241	170	230	34,048			728	728	20,625
Parkersburg (W. Va.)	19	9	0	10	935,619	1,854,302	40,182	108,518,060	5,150			5,150	107,082,059
Milwaukee (Wis.)	88	3	11	80	113,168	41,232	134,554	13,950,240			121,248	121,248	13,794,186
Cheyenne (Wyo.)	1	9	0	1	8	2	4	675					675
Total, 1952	1,478	81	256	1,303	50,965,499	33,499,199	31,624,536	5,825,190,924	88,530,145	8,820,700	4,381,457	101,732,302	5,755,065,742
Total, 1951	1,667	96	285	1,478	45,413,189	35,248,849	27,850,767	5,594,290,925	69,424,913	11,020,550	4,737,080	85,182,543	5,517,516,957
Increase					5,552,300		3,773,769	239,899,999	19,105,232			16,549,759	237,448,785
Decrease	189	15	29	175		1,749,650				2,199,850	355,628		

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND

Los Angeles (6th Calif.)						130	130	97,300					129,000
Jacksonville (Fla.)					63			13,500					5,300
Brooklyn (1st N. Y.)					490	661	249	409,800					378,260
Albany (14th N. Y.)					438	526	575	447,800					493,800
Richmond (Va.)					57,339	150,698		66,093,470	138,200	390,000		528,200	65,922,800
Total, 1952	Included in above factories				58,320	151,815	954	57,061,950	138,200	390,000		528,200	56,930,160
Total, 1951					63,167	156,420	637	69,215,920	146,000	222,000		368,000	68,175,680
Increase													
Decrease					4,847	4,605		2,153,970	7,800	168,000		160,200	1,245,520

<sup>1</sup> District designations prior to July 1, 1953, are shown in parentheses.

<sup>2</sup> The number of factories in business includes factories which manufactured small cigars.

<sup>3</sup> Average quantity of leaf tobacco used per 1,000 large cigars, 23.65 pounds; 1,000 small cigars, 3.91 pounds.

<sup>4</sup> Cigars were also removed from factories without payment of tax for use of the United States as follows: First Pennsylvania, 91,950; Twelfth Pennsylvania, 15,000; South Carolina, 57,500; Virginia, 24,500 cigars.

TABLE 21.—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 1952, by internal revenue districts

District <sup>1</sup>	Number of factories <sup>2</sup>				Tobacco used <sup>3</sup>		
	In business Jan. 1, 1952	Opened	Closed	In business Jan. 1, 1953	Unstemmed	Stemmed	Scraps, cuttings, and clippings
					Pounds	Pounds	Pounds
San Francisco..... (1st Calif.)	1	0	0	1			
Los Angeles..... (6th Calif.)	1	0	0	1			
Louisville..... (Ky.)	5	1	0	6	40,389,118	117,843,649	7,287,779
St. Louis..... (1st Mo.)	1	0	0	1			61,696
Newark..... (5th N. J.)	3	1	1	3	2,224,494	16,596,588	1,144,266
Brooklyn..... (1st N. Y.)	2	0	0	2	73,876	1,182,694	127,104
Lower Manhattan..... (2d N. Y.)	7	0	0	7	522,106	2,898,677	5,653
Upper Manhattan..... (3d N. Y.)	2	0	2	0	418		
Albany..... (14th N. Y.)	1	0	1	0			
Greensboro..... (N. C.)	7	0	0	7	35,727,591	474,705,499	4,446,326
Cleveland..... (18th Ohio)	1	0	0	1			12
Philadelphia..... (1st Pa.)	1	0	0	1	6,521	217,437	2,924,014
Scranton..... (12th Pa.)	1	0	0	1	848		
Richmond..... (Va.)	13	0	0	13	73,008,134	177,415,922	8,629,993
Parkersburg..... (W. Va.)	0	1	0	1			189,869
Total, 1952.....	46	3	4	45	152,043,105	790,861,051	24,816,712
Total, 1951.....	48	6	8	46	185,483,089	727,315,342	22,043,709
Increase.....						63,645,709	2,773,003
Decrease.....	2	3	4	1	33,439,984		

Footnotes on p. 135.

TABLE 21.—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 1952, by internal revenue districts—Continued

District <sup>1</sup>	Cigarettes weighing not more than 3 pounds per thousand						
	Manufactured	Removed without payment of tax					Removed tax-paid
		For export	For use as sea stores	For use of the United States	For personal consumption	Total	
	Number	Number	Number	Number	Number	Number	Number
San Francisco..... (1st Calif.)	245,030				930	930	244,000
Los Angeles..... (6th Calif.)	72,220,246,010	520,435,180	102,515,000	2,046,680	5,511,020	630,807,880	71,385,025,030
Louisville..... (Ky.)	24,287,790	17,855,990				17,855,990	6,963,400
St. Louis..... (1st Mo.)	9,632,906,690	428,556,520	109,380,000	39,543,400	488,400	572,968,320	9,052,725,390
Newark..... (5th N. J.)	641,190,045	827,880	599,000			1,426,880	642,871,960
Brooklyn..... (1st N. Y.)	1,856,428,990	15,095,780	13,190,500		5,229	28,291,509	1,828,554,972
Lower Manhattan..... (2d N. Y.)	219,100						166,900
Upper Manhattan..... (3d N. Y.)							
Albany..... (14th N. Y.)	237,013,787,687	14,739,432,880	3,892,906,000	388,135,200	7,404,160	19,027,878,240	217,872,966,682
Greensboro..... (N. C.)	5,000						5,000
Cleveland..... (16th Ohio)	1,403,978,660		110,000	84,000	144,200	338,200	514,148,940
Philadelphia..... (1st Pa.)	262,990						264,510
Scranton..... (12th Pa.)	112,672,939,130	17,312,495,410	2,163,020,000	189,847,000	7,139,440	19,672,501,850	92,803,215,462
Richmond..... (Va.)	80,924,940	67,109,160				67,109,160	84,580
Parkersburg..... (W. Va.)							
Total, 1952.....	435,647,440,062	33,096,808,800	6,281,720,500	619,656,280	20,693,379	40,018,878,959	394,107,226,826
Total, 1951.....	418,801,800,620	30,860,330,302	5,721,329,000	2,312,779,000	18,262,953	38,912,701,255	379,724,518,495
Increase.....	16,745,639,442	2,236,478,498	560,391,500		2,430,426	1,106,177,704	14,382,708,331
Decrease.....				1,693,122,720			

<sup>1</sup> District designations prior to July 1, 1953, are shown in parentheses.<sup>2</sup> The number of factories in business includes those factories which manufactured large cigarettes shown in table 22.<sup>3</sup> Average quantity of leaf tobacco used per one thousand cigarettes, 2.85 pounds.



TABLE 22.—Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured and removed, calendar year 1952, by internal revenue districts

District <sup>1</sup>	Tobacco used <sup>2</sup>			Cigarettes weighing more than 3 pounds per thousand		
	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manu-factured	Removed	
					Without payment of tax for export	Tax-paid
	Pounds	Pounds	Pounds	Number	Number	Number
Lower Manhattan... (2d N. Y.)	182	833	69	261,940	3,300	253,110
Upper Manhattan... (3d N. Y.)	15			1,500		1,500
Greensboro... (N. C.)	142			37,040		37,040
Seranton... (12th Pa.)	10			3,760		3,760
Richmond... (Va.)			5,250	1,258,920	26,200	1,232,720
Total, 1952.....	349	833	5,319	1,563,160	29,500	1,528,130
Total, 1951.....	558	1,822	1,125	815,390	19,600	798,070
Increase.....			4,194	747,770	9,900	730,060
Decrease.....	209	989				

<sup>1</sup> District designations prior to July 1, 1953, are shown in parentheses.<sup>2</sup> Average quantity of leaf tobacco used per one thousand large cigarettes, 5.47 pounds.

NOTE.—The number of factories in business is included in table 21.

## STAMP TAXES

## TABLES 23-24

## OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 23.—Number of each class of special-taxpayers purchasing special-tax stamps covering the fiscal year 1953, or portion thereof, under the various annual rates, by internal revenue regions and districts

Internal revenue regions and districts		Distilled spirits									Wines				
		Manu- facturers of stills, \$55	Rectifiers		Whole- sale dealers, \$200	Retail dealers			Manufacturers of non-beverage products			Wholesale dealers		Retail dealers	
			Less than 500 barrels, \$110	500 barrels or more, \$220		Retail dealers, \$50	At large, \$50	Medicinal spirits, \$50	Less than 25 gallons, \$25	Not ex- ceeding 50 gallons, \$50	50 gallons or more, \$100	Wines, \$200	Wines and malt liquors, \$200	Wines, \$50	Wines and malt liquors, \$50
Boston region		9	10	9	441	16,618	1	829	15	8	94				
Augusta (Maine)				1	6	324					3		26	1	867
Boston (Mass.)		8	6	5	257	8,225		761	9	6	70				
Burlington (Vt.)					4	453		1			2				
Hartford (Conn.)		1	4	3	132	5,260			4	2	11		26	1	867
Portsmouth (N. H.)					1	364		1			2				
Providence (R. I.)					41	1,922	1	66	2		6				
New York region		14	4	4	526	31,039	171	1	11	11	179	92	3	85	151
Albany (14th N. Y.)		3		2	51	8,201			4	2	31	16			
Brooklyn (1st N. Y.)		2	3	1	136	7,930	19		2	3	51	14	2	8	71
Buffalo (28th N. Y.)		5			35	5,566			2	3	21	5		4	
Lower Manhattan (2d N. Y.)		2	1		107	2,094	152		1	2	51	45		48	48
Syracuse (21st N. Y.)		1			19	4,153			1	1	12				
Upper Manhattan (3d N. Y.)		1		1	178	3,095		1	1		13	18	1	25	32
Philadelphia region		34	14	40	1,183	43,189	193	8	22	19	172	13	2	16	435
Baltimore (Md.)		1	5	15	290	6,353	173	7	4	4	28				432
Camden (1st N. J.)		4		2	47	3,989			3		8	1	2	3	2
Newark (6th N. J.)		17	2	8	148	10,408	3		2	8	50	11		13	1
Philadelphia (1st Pa.)		8	1	12	309	8,928	16	1	6	6	66				
Pittsburgh (23d Pa.)		4	6	2	249	8,359	1		3	1	15	1			
Scranton (12th Pa.)					116	4,469			1		5				
Wilmington (Del.)					24	683			3						
Cincinnati region		20	16	28	717	30,190	22	11	13	6	116	11	75	6	6,950
Cincinnati (1st Ohio)		9		3	96	4,311	1		2	2	28	2		1	1
Cleveland (18th Ohio)		6	2	1	237	11,334			4	2	25				
Columbus (11th Ohio)					99	2,602			2		9		1		
Toledo (10th Ohio)					79	3,241			1	1	9				
Indianapolis (Ind.)			5	8	37	5,251			2		21	3	13	2	2,422
Louisville (Ky.)		2	9	16	166	2,490	21	2	2		6	1		1	
Parkersburg (W. Va.)		2			1	753					1	1			538
Richmond (Va.)		1			2	208		9			17	4	61	2	3,989
Atlanta region		1	2		341	11,243	1	16	14	11	57	18	127	163	7,311
Atlanta (Ga.)		1			38	1,690			6		15	7	13	59	1,206
Birmingham (Ala.)					21	599		4	2	3	7	1			1
Columbia (S. C.)					10	1,060					1		32	1	1,368
Greensboro (N. C.)					56	284		7	1	1	6	7	24	97	1,373
Jackson (Miss.)			2		43	1,234		1	1		5	3	1	6	236
Jacksonville (Fla.)					103	5,377	1		2	4	1		57		3,124
Nashville (Tenn.)					70	999		4	2	3	22				3
Chicago region		8	8	9	909	56,293	4	558	7	10	145	3	10	2	2
Chicago (1st Ill.)		4	1	4	321	19,098		7	3	9	92	2	1	2	
Springfield (8th Ill.)		3		1	102	5,734		5	1	1	10				
Detroit (Mich.)		1	3	3	380	17,879			2		33	1	9		
Milwaukee (Wis.)			4	1	106	13,582	4	546	1		13				
Omaha region		6	2	2	373	19,543	172	426	16	11	82	8	3	6	55
Aberdeen (S. Dak.)					10	936									
Cheyenne (Wyo.)					1	667		1							
Denver (Colo.)			1		39	2,277	6	318	1	1	8				47
Des Moines (Iowa)					3	2,517		3	1		11				
Fargo (N. Dak.)					17	1,098			1	1					
Kansas City (6th Mo.)			1		111	2,403	9	4	2		5	1		1	1
St. Louis (1st Mo.)		5		1	52	4,318	55	6	2	2	38	4		3	
Omaha (Nebr.)					11	1,614	102	14			2				
St. Paul (Minn.)				1	97	2,611		70	7	4	17	3	2	2	4
Wichita (Kans.)					32	1,102		1	3	2	1				3
Dallas region		3	2		321	13,266	4		8	5	42		31		4,747
Albuquerque (N. Mex.)			1		37	1,479									
Austin (1st Tex.)		1			52	2,513	1		2	1	12		9		3,911
Dallas (2d Tex.)					137	2,250	3		3		11				422
Little Rock (Ark.)					13	799			1		2		21		406
New Orleans (La.)		1	1		80	5,586			2	4	15				
Oklahoma City (Okla.)		1			2	639					2				8
San Francisco region		10	23	13	1,519	51,927		51	4	13	122	7		3	
Boise (Idaho)					6	791									
Helena (Mont.)					32	1,838									
Honolulu (Hawaii)					37	1,014					1				
Los Angeles (6th Calif.)		2	5	4	374	16,349			3	6	45				
San Francisco (1st Calif.)		7	17	9	604	19,132			1	6	54	7		3	
Phoenix (Ariz.)					78	2,338									
Portland (Oreg.)					81	2,322		1			6				
Reno (Nev.)					27	1,157		50			1				
Salt Lake City (Utah)					1	112									
Seattle (Wash.)		1	1		279	6,874					15				
Total		106	81	105	6,330	273,308	568	1,900	110	93	1,012	162	277	282	20,618

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

Alaska				16	631									
California	9	22	13	978	35,481			4	12	99	7		3	
Illinois	7	1	5	423	24,832		12	4	10	102	2	1	2	2
Missouri	6	1	1	163	6,721	64		4	3	43	5		4	1
New Jersey	21	2	10	195	14,397	3		4	3	58	6		4	1
New York	14	4	4	526	31,039	171	1	11	11	179	12	2	16	3
Ohio	15	2	4	511	21,488	1		9	5	71	92	3	85	151
Pennsylvania	12	7	15	674	21,756	17	1	10	7	86	2	1	1	1
Texas	1			180	4,763	4		6	1	23				
Washington	1	1		263	6,243					15		9		4,333

TABLE 23.—Number of each class of special-taxpayers purchasing special-tax stamps covering the fiscal year 1953, or portion thereof, under the various annual rates, by internal revenue regions and districts—Continued

Internal revenue regions and districts <sup>1</sup>	Fermented malt liquors						National Firearms Act				
	Brewers		Wholesale dealers, \$100	Retail dealers, \$22	Retail dealers at large, \$22	Temporary dealers in liquors (beer or wine), \$2.20 per month	Manufacturers or importers		Pawn-brokers class 3, \$300	Dealers other than pawn-brokers class 4, \$200	Dealers class 5, \$1
	Less than 500 barrels, \$55	500 barrels or more, \$110					Class 1, \$500	Class 2, \$25			
Boston region		13	886	8,382	3	1,153	2			1	12
Augusta (Maine)			65	2,746		2					2
Boston (Mass.)	9		512	244	3	610	1				
Burlington (Vt.)			17	307		7					
Hartford (Conn.)	2		207	3,066		519	1			1	10
Portsmouth (N. H.)			33	1,956							
Providence (R. I.)	2		52	63		24					
New York region	27		768	30,834	10	1,184		1		5	6
Albany (14th N. Y.)	4		183	7,885		309				2	
Brooklyn (1st N. Y.)	7		312	10,450	7	69		1			
Buffalo (28th N. Y.)	10		114	4,959		401					4
Lower Manhattan (2d N. Y.)	1		30	1,544	2	29				2	1
Syracuse (21st N. Y.)	4		119	3,087		353					
Upper Manhattan (3d N. Y.)	1		19	2,908	1	23				1	1
Philadelphia region	62		3,208	7,124	2	1,686				4	6
Baltimore (Md.)	8		206	2,338	2	957				3	4
Camden (1st N. J.)	3		212	169		144					
Newark (5th N. J.)	6		400	413		539					
Philadelphia (1st Pa.)	21		1,049	1,967		10					
Pittsburgh (23d Pa.)	14		1,054	1,584						1	2
Scranton (12th Pa.)	9		272	515		25					
Wilmington (Del.)	1		15	38							
Cincinnati region	41		920	14,439	2	1,683					3
Cincinnati (1st Ohio)	7		51	803		382					1
Cleveland (18th Ohio)	9		67	386		720					
Columbus (11th Ohio)	4		28	415		82					
Toledo (10th Ohio)	4		43	505		226					
Indianapolis (Ind.)	7		241	1,192		136					
Louisville (Ky.)	7		208	3,060	2	133					
Parkersburg (W. Va.)	1		164	4,532							
Richmond (Va.)	3		128	3,546		4					2
Atlanta region	10		626	30,453		130					36
Atlanta (Ga.)	1		82	2,798							
Birmingham (Ala.)			81	3,114		2					
Columbia (S. C.)			44	4,191		53					
Greensboro (N. C.)	1		112	4,671		3					12
Jackson (Miss.)			77	3,788		16					1
Jacksonville (Fla.)	6		107	5,892		11					23
Nashville (Tenn.)	2		123	6,089		45					

Chicago region		85	2,206	7,329		3,507		1		1	15
Chicago (1st Ill.)		18	714	515		513					
Springfield (8th Ill.)		4	267	542		512				1	1
Detroit (Mich.)		15	327	400		881		1			14
Milwaukee (Wis.)		48	897	5,772		1,101					
Omaha region	1	37	1,638	31,269	21	888					34
Aberdeen (S. Dak.)			82	1,561		20					
Cheyenne (Wyo.)		1	60	1,157		17					
Denver (Colo.)		4	97	1,144		15					
Des Moines (Iowa)		4	276	5,114		21					6
Fargo (N. Dak.)			65	502		26					
Kansas City (6th Mo.)		3	130	2,247	8	34					
St. Louis (1st Mo.)		6	140	4,121	11	338					1
Omaha (Nehr.)		4	158	1,544							16
St. Paul (Minn.)	1	15	461	10,367	2	360					11
Wichita (Kans.)			169	4,512		56					27
Dallas region		11	1,063	31,623	29	306					8
Albuquerque (N. Mex.)			27	27		8					15
Austin (1st Tex.)		6	487	15,561	10	84					1
Dallas (2d Tex.)			233	4,790	13	49					
Little Rock (Ark.)			63	2,175		2					
New Orleans (La.)		4	117	3,936		119					
Oklahoma City (Okla.)		1	136	5,133	5	44					3
San Francisco region		46	875	21,722		1,931	1			15	6
Boise (Idaho)		2	102	1,779		15					
Helena (Mont.)		5	77	444		32					
Honolulu (Hawaii)		5	23	64		10					
Los Angeles (6th Calif.)		5	132	6,549		223	1			14	
San Francisco (1st Calif.)		11	215	5,821		581					
Phoenix (Ariz.)		1	16	305		3					
Portland (Oreg.)		2	83	3,189		73				1	1
Reno (Nev.)		1	26	236		8					
Salt Lake City (Utah)		2	50	1,527		12					
Seattle <sup>1</sup> (Wash.)		10	151	1,807		74					5
Total	1	332	12,190	183,175	67	11,568	3	2		26	145

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

Alaska			34	53							1
California		17	348	12,370		804	1			14	1
Illinois		22	981	1,157		1,525				1	1
Missouri		9	279	5,368	19	372					
New Jersey		9	612	582		683					
New York		27	768	30,834	10	1,184		1		5	6
Ohio		24	189	2,109		1,410					1
Pennsylvania		44	2,375	4,166		36				1	2
Texas		5	720	20,351	23	133					16
Washington		10	117	1,754		74					4

Footnotes on p. 145.

TABLE 23.—Number of each class of special-taxpayers purchasing special-tax stamps covering the fiscal year 1953, or portion thereof, under the various annual rates, by internal revenue regions and districts—Continued

Internal revenue regions and districts	Coin-operated devices, billiard, pool, and bowling alley premises			Adulterated butter			Process or renovated butter	Filled cheese			Wagering
	Billiard or poolroom and bowling alley premises, \$20	Amusement device premises, \$10	Gaming device premises, \$250	Manufacturers, \$600	Wholesale dealers, \$480	Retail dealers, \$48	Manufacturers, \$50	Manufacturers, \$400	Wholesale dealers, \$250	Retail dealers, \$12	\$50
Boston region	3,025	18,958	99								350
Augusta (Maine)	402	1,968									
Boston (Mass.)	1,345	7,766	76								225
Burlington (Vt.)	194	788	5								
Hartford (Conn.)	572	5,097	8								61
Portsmouth (N. H.)	280	1,347	9								22
Providence (R. I.)	232	1,992	1								41
New York region	2,607	29,732	16								191
Albany (14th N. Y.)	649	8,090	2								51
Brooklyn (1st N. Y.)	527	7,813	1								21
Buffalo (28th N. Y.)	590	5,172	2								16
Lower Manhattan (2d N. Y.)	131	1,447									
Syracuse (21st N. Y.)	579	5,001	11								11
Upper Manhattan (3d N. Y.)	140	2,209									2
Philadelphia region	4,859	49,853	3,093								498
Baltimore (Md.)	618	8,229	1,853								32
Camden (1st N. J.)	309	4,927	44								5
Newark (5th N. J.)	769	9,219	12								10
Philadelphia (1st Pa.)	1,181	11,515	540								97
Pittsburgh (23d Pa.)	1,340	9,826	226								203
Scranton (12th Pa.)	555	5,480	419								60
Wilmington (Del.)	87	667									61
Cincinnati region	5,711	49,181	905								2,332
Cincinnati (1st Ohio)	394	4,115	7								328
Cleveland (18th Ohio)	971	9,667	9								36
Columbus (11th Ohio)	412	3,381	7								85
Toledo (10th Ohio)	533	5,241	15								121
Indianapolis (Ind.)	1,192	8,602	47								1,037
Louisville (Ky.)	697	5,714	450								198
Parkersburg (W. Va.)	768	6,170	332								447
Richmond (Va.)	744	6,301	45								50
Atlanta region	4,216	33,951	922				1				1,311
Atlanta (Ga.)	621	4,898	535								198
Birmingham (Ala.)	378	2,670	1								175
Columbia (S. C.)	431	3,303	57				1				27
Greensboro (N. C.)	1,076	3,730	35								31
Jackson (Miss.)	445	4,186	183								147
Jacksonville (Fla.)	676	8,641	30								615
Nashville (Tenn.)	589	6,523	81								128

Chicago region	5,129	55,774	1,451								2,539
Chicago (1st Ill.)	1,318	16,223	748								1,337
Springfield (8th Ill.)	1,214	9,226	696								1,077
Detroit (Mich.)	1,360	14,904	14								107
Milwaukee (Wis.)	1,237	15,421	3								9
Omaha region	7,179	43,316	216					1		1	538
Aberdeen (S. Dak.)	453	1,779	35								5
Cheyenne (Wyo.)	127	1,100	67								285
Denver (Colo.)	515	3,422	2								34
Des Moines (Iowa)	1,349	5,590									17
Fargo (N. Dak.)	554	1,833	9								9
Kansas City (6th Mo.)	582	4,408	19					1		1	28
St. Louis (1st Mo.)	781	7,731	22								73
Omaha (Nehr.)	715	3,302									3
St. Paul (Minn.)	1,023	8,280	22								6
Wichita (Kans.)	1,080	6,871	49								78
Dallas region	4,243	36,926	2,329								1,917
Albuquerque (N. Mex.)	248	2,065	1								4
Austin (1st Tex.)	1,727	11,553	23								644
Dallas (2d Tex.)	565	7,002	4								10
Little Rock (Ark.)	568	3,535	73								82
New Orleans (La.)	595	9,236	2,172								1,088
Oklahoma City (Okla.)	540	3,535	56								89
San Francisco region	4,739	48,300	6,032								6,163
Boise (Idaho)	289	2,006	808								451
Helena (Mont.)	255	2,638	69								211
Honolulu (Hawaii)	306	1,235	1								
Los Angeles (6th Calif.)	1,139	12,519	189								167
San Francisco (1st Calif.)	1,191	14,088	632								98
Phoenix (Ariz.)	224	2,504	34								11
Portland (Oreg.)	516	4,426	221								470
Reno (Nev.)	46	1,062	1,290								219
Salt Lake City (Utah)	192	1,304	36								825
Seattle (Wash.)	671	6,518	2,752								3,725
Total	41,708	365,991	15,073				1	1		1	15,710

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

Alaska	67	462	190								259
California	2,240	26,607	821								260
Illinois	2,532	25,449	1,444								2,414
Missouri	1,363	12,139	32								101
New Jersey	1,078	14,146	56					1		1	15
New York	2,607	29,732	16								191
Ohio	2,310	22,394	31								600
Pennsylvania	3,976	26,821	1,184								360
Texas	2,292	18,555	27								654
Washington	604	6,056	2,562								3,466

TABLE 23.—Number of each class of special-taxpayers purchasing special-tax stamps covering the fiscal year 1953, or portion thereof, under the various annual rates, by internal revenue regions and districts—Continued

Internal revenue regions and districts <sup>1</sup>	Narcotics						Marihuana					Total number of all special taxpayers
	Manufacturers, importers, and compounders of opium, etc., \$24	Wholesale dealers, \$12	Retail dealers, \$3	Practitioners, \$1	Dealers, untaxed preparations, \$1	Laboratories, etc., \$1	Manufacturers, \$24	Dealers, \$3	Producers, \$1	Practitioners, \$1	Laboratories, \$1	
Boston region.....	7	80	3,846	16,130	278	30		1		19	4	72,207
Augusta..... (Maine)	5	5	297	1,315	3	1						7,140
Boston..... (Mass.)	5	44	2,030	8,484	21	17						30,757
Burlington..... (Vt.)		3	111	608	94	2				15	3	3,491
Hartford..... (Conn.)	1	16	892	3,736	132	9						19,743
Portsmouth..... (N. H.)	1	3	180	785	3					4	1	4,987
Providence..... (R. I.)		9	336	1,202	25	1		1				6,089
New York region.....	24	119	6,485	33,100	143	41	3	7		36	3	137,543
Albany..... (14th N. Y.)	5	26	1,396	6,494	24	9				6		33,441
Brooklyn..... (1st N. Y.)	4	14	2,667	10,768	38	8	1	1		4	1	40,956
Buffalo..... (28th N. Y.)	3	17	751	3,900	22	7				9		21,618
Lower Manhattan..... (2d N. Y.)	5	33	397	1,536	21	5	2					7,737
Syracuse..... (21st N. Y.)	5	18	495	2,516	21	2						16,394
Upper Manhattan..... (3d N. Y.)	2	11	779	7,886	17	10		6		14	1	17,397
Philadelphia region.....	36	136	6,848	30,200	113	49		12		48	1	153,148
Baltimore..... (Md.)	7	30	1,048	5,693	15	5		2		6		28,277
Camden..... (1st N. J.)		2	485	1,962	2			1		5		12,322
Newark..... (8th N. J.)	10	11	1,350	6,909	20	16		2		6		29,363
Philadelphia..... (1st Pa.)	17	61	2,136	9,341	45	21		6		13	1	37,373
Pittsburgh..... (23d Pa.)	2	19	1,227	5,012	17	4		1		5		29,177
Scranton..... (12th Pa.)		12	498	1,905	7	1		1		11		14,463
Wilmington..... (Del.)		1	104	488	7	2				2		2,173
Cincinnati region.....	22	172	5,815	24,344	537	15		8	40	23	2	144,375
Cincinnati..... (1st Ohio)	3	15	618	2,535	27	3		1		3		13,442
Cleveland..... (18th Ohio)	8	36	1,175	5,037	22			1		3		30,078
Columbus..... (11th Ohio)	1	18	431	1,909	24	2				6		9,518
Toledo..... (10th Ohio)	1	14	372	1,556	32	2				5		12,001
Indianapolis..... (Ind.)	5	48	1,328	4,876	58	5				3	1	26,542
Louisville..... (Ky.)		18	746	2,795	34			6	40	1		16,825
Parkersburg..... (W. Va.)	1	3	382	2,018	1	1					1	16,112
Richmond..... (Va.)	3	15	763	3,617	339	2				2		19,857
Atlanta region.....	6	149	6,117	21,126	453	25		2		8		118,849
Atlanta..... (Ga.)	1	40	1,144	3,521	28	9				1		16,912
Birmingham..... (Ala.)	1	21	800	2,544	10	3		1		1		10,441
Columbia..... (S. C.)	1	9	631	1,807	4					6		12,947
Greensboro..... (N. C.)		16	960	3,811	334	5		1				16,743
Jackson..... (Miss.)		5	538	1,729	40							12,687
Jacksonville..... (Fla.)		22	1,034	4,030	4	2						29,762
Nashville..... (Tenn.)	3	36	1,010	3,586	33	6						19,357

Chicago region.....	20	153	6,375	25,863	275	31	2	10	178	22	4	168,941
Chicago..... (1st Ill.)	6	56	2,386	10,442	68	18		4		12	4	54,518
Springfield..... (8th Ill.)	2	23	750	2,817	57	3		1		5		23,065
Detroit..... (Mich.)	8	56	2,050	8,262	109	10		2		5		48,836
Milwaukee..... (Wis.)	4	18	1,189	4,342	41		2	3	178			44,522
Omaha region.....	16	163	6,198	21,644	231	19	1	5	1	48	1	134,171
Aberdeen..... (S. Dak.)		4	265	668	4							5,852
Cheyenne..... (Wyo.)		2	111	341						1		2,938
Denver..... (Colo.)	20	29	658	2,398	12			1		1		11,031
Des Moines..... (Iowa)	3	34	864	3,462	91	3		1		10		19,380
Fargo..... (N. Dak.)		3	192	607								4,916
Kansas City..... (6th Mo.)	1	18	680	1,806	35	3				2		12,538
St. Louis..... (1st Mo.)	8	21	882	3,484	36	10						22,152
Omaha..... (Nebr.)	1	9	588	1,889	24	3	1	2	1	33	1	10,037
St. Paul..... (Minn.)	2	26	1,013	4,503	13			2				28,928
Wichita..... (Kans.)	1	17	945	2,454	16			2				16,404
Dallas region.....	1	107	5,445	19,043	784	9		3		8		122,304
Albuquerque..... (N. Mex.)		2	237	739	8	1						4,893
Austin..... (1st Tex.)	1	27	1,380	5,316	315	3		2		5		43,661
Dallas..... (2d Tex.)		37	1,252	4,928	376							22,086
Little Rock..... (Ark.)		2	627	1,844	23	1				2		10,240
New Orleans..... (La.)	17	992	3,141	26	4			1		1		27,138
Oklahoma City..... (Okla.)	22	957	3,075	36						24	1	14,286
San Francisco region.....	10	155	6,328	32,140	144	24		1				181,450
Boise..... (Idaho)		2	220	717								7,188
Helena..... (Mont.)		3	248	752	2	1				1		6,608
Honolulu..... (Hawaii)		6	40	469	45	1						3,248
Los Angeles..... (8th Calif.)	5	40	2,017	12,650	42	15				19		52,515
San Francisco..... (1st Calif.)	3	34	1,680	9,217	24	3		1		1		53,347
Phoenix..... (Ariz.)		7	290	1,008	7							6,828
Portland..... (Oreg.)	1	17	555	2,420	4					1		14,390
Reno..... (Nev.)		1	87	291	3							4,495
Salt Lake City..... (Utah)		12	229	1,009	5	1						5,318
Seattle..... (Wash.)	1	33	962	3,617	12	3				2		27,513
Total.....	142	1,234	53,457	223,592	2,958	243	6	49	219	237	16	1,232,988

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

Alaska.....			30	57								1,800
California.....	8	74	3,697	21,807	66	18		1		20	1	105,862
Illinois.....	8	79	3,136	13,259	125	21		5		17	4	77,583
Missouri.....	9	39	1,562	5,292	71	13				2		34,690
New Jersey.....	10	13	1,835	7,861	22	16		4		11		41,685
New York.....	24	119	6,485	33,100	143	41	3	7		36	3	137,543
Ohio.....	13	83	2,596	11,037	105	7		2		17		65,039
Pennsylvania.....	19	92	3,861	16,258	69	26		7		29	1	81,013
Texas.....	1	64	2,632	10,244	691	3		2		6	1	65,747
Washington.....	1	33	932	3,560	12	3				2		26,713

<sup>1</sup> District designations prior to July 1, 1953, are shown in parentheses.

<sup>2</sup> Baltimore District includes Maryland and the District of Columbia; Seattle District includes Washington and Alaska.



TABLE 24.—Summary of internal revenue stamps issued to district directors of internal revenue and the Postmaster General during the fiscal years 1952 and 1953

Kind	Quantity		Value	
	1952	1953	1952	1953
<b>Liquors:</b>				
Distilled spirits, bulk lots	334,210	594,570	\$730,830,612	\$953,492,218.50
Distilled spirits, cask stamps	637,700	322,500	346,292,790	207,981,375.00
Certificate of tax payment, distilled spirits for shipment in tank cars	7,200	4,400	(1)	(1)
Exports (secs. 2878 and 2885 I. R. C.)	43,200	77,600	4,320	7,760.00
Bottled-in-bond, export (blue strips)	2,331,400	2,784,000	22,902	23,340.00
Bottled-in-bond, domestic (green strips)	86,625,000	114,508,000	815,588	1,081,330.00
Container or bottle stamps (red strips)	1,142,751,000	1,401,150,300	11,131,531	13,607,193.00
Rectification tax	298,800	348,650	25,719,223	25,267,056.00
Rectified, Puerto Rico	610,000	705,200	377,000	449,644.00
Rectified, class A (tax-free)	2,100	2,000	(2)	(2)
Alcohol warehousing	52,500	80,000	(2)	(2)
Wholesale liquor dealers' packages	44,800	35,600	(2)	(2)
Wine	67,981,750	34,107,550	25,540,000	82,195,520.05
Fermented malt liquor	42,184,558	43,983,440	729,972,480	785,733,750.00
<b>Tobacco:</b>				
Manufactured tobacco	1,217,850,880	1,142,890,720	22,192,777	17,458,327.81
Snuff	312,980,882	297,693,620	4,835,316	3,861,452.71
Cigars, large	192,206,080	202,722,180	48,002,176	48,740,409.36
Cigars, small	8,677,000	7,112,700	50,475	53,626.50
Cigarettes, class A	19,357,637,200	19,981,124,800	1,483,381,809	1,599,195,221.60
Cigarettes, class B	254,400	70,200	44,643	15,249.36
Cigarettes, tubes				
Process butter	113,000	68,000	4,230	2,550.00
Filled cheese		16,370		1,667.80
Playing cards	57,818,700	51,302,200	7,516,171	6,669,286.00
Documentary	39,187,888	41,284,416	80,401,669	102,675,071.00
Stock transfer	4,187,688	3,100	22,221,394	7,280.00
Silver transfer	22,080	5,640	397,026	95,825.00
Narcotic	9,451,275	10,727,925	385,004	466,422.50
Order forms for opium	1,689,000	1,708,500	16,890	17,085.00
Marihuana				
Order forms for marihuana				
National Firearms Act (sec. 27201 I. R. C.):				
Machine guns, silencers, etc.	40	20	8,000	4,000.00
Certain short guns	200	450	200	450.00
Special or occupational stamps	2,058,290	58,770	587,900,215	55,497,190.00
<b>Total</b>	<b>22,546,036,819</b>	<b>23,335,393,421</b>	<b>4,128,065,541</b>	<b>3,904,600,201.19</b>

<sup>1</sup> Value inserted when purchased.<sup>2</sup> Have no money value.

APPELLATE

TABLES 25-37

TABLE 25.—Analysis of the work of the Appellate Division during the fiscal year 1953, income, profits, estate, and gift tax cases

## PART I.—CASES NOT BEFORE THE TAX COURT (PRE-90-DAY AND STATUTORY NOTICE CASES)

## (A) PROGRESS OF WORK

[Includes protested cases transferred from the conference sections of the offices of the former Internal Revenue Agents in Charge. (See p. 24.)]

	Number of cases	Amount stated in Revenue Agent's report or in statutory notice. <sup>1</sup>		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year:				
Awaiting Appellate Division action	8,867	\$322,112,443	\$26,653,016	\$62,195,528
Awaiting taxpayer's action on statutory notice directed or sustained	1,210	46,368,373	3,484,586	4,802,650
Received during year <sup>2</sup>	20,962	531,661,063	59,615,903	89,423,042
Total	31,039	900,141,879	89,753,505	156,421,220
Disposed of:				
Closed	9,675	152,963,265	9,860,201	24,687,890
Petitioned to the Tax Court	1,999	68,417,248	7,592,771	4,889,656
Total disposed of	11,674	221,380,513	17,461,972	29,577,546
Pending at end of year:				
Awaiting Appellate Division action	17,990	635,145,008	67,915,582	123,467,774
Awaiting taxpayer's action on statutory notice directed or sustained	1,375	43,616,358	4,375,951	3,375,900
Total	19,365	678,761,366	72,291,533	126,843,674

<sup>1</sup> For cases originally received in pre-90-day status, amount determined by internal revenue agent; 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.<sup>2</sup> Receipts include 10,069 cases transferred from internal revenue agents' conference sections merged into Appellate Division during the year under Reorganization Plan No. 1 of 1952.

## (B) RESULTS OBTAINED IN CASES CLOSED

	Number of cases	Decision of Appellate Division		
		Deficiency in tax	Penalty	Overassessment
Agreements before statutory notice (including agreed overassessments and agreed claim rejection)	7,661	\$58,145,093	\$3,768,217	\$26,453,098
Agreements on agents' statutory notices during 90-day period	429	627,349	61,457	265,154
Agreements on reconsideration after Appellate Division's statutory notices	76	410,367	40,963	33,013
Defaults on Appellate Division's statutory notices (no petition filed)	821	8,078,808	673,002	872,386
Defaults on agents' statutory notices sustained by Appellate Division (no petition filed)	112	360,617	40,449	366
Unagreed overassessments and claim rejections	576	19,455	9,227	600,680
Total	9,675	67,641,679	4,598,315	28,224,697

TABLE 25.—Analysis of the work of the Appellate Division during the fiscal year 1953, income, profits, estate, and gift tax cases—Continued

## PART II.—CASES DOCKETED BY THE TAX COURT

## (PENDING SETTLEMENT OR TRIAL)

## (A) PROGRESS OF WORK

	Number of cases	Amount stated in statutory notice <sup>1</sup>		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year	9,006	\$506,520,600	\$75,590,965	\$65,405,758
Received during year:				
Cases considered before petition	1,891			
Cases not considered before petition	5,713			
Cases reopened after trial	73			
Total receipts	7,677	239,348,479	57,236,977	1,888,607
Total to be accounted for	15,683	745,869,169	132,827,942	67,294,365
Disposed of during year:				
Closed by stipulation-agreed settlement	4,229	135,348,692	11,706,523	24,630,316
Closed by dismissal or default	520	5,980,165	2,138,538	149,866
Tried before the Tax Court on merits	1,014	30,509,529	3,275,742	1,785,178
Total disposed of	5,763	171,838,386	17,120,803	26,565,360
Pending at end of year:				
In hands of technical advisors	6,045	331,817,446	75,624,364	24,886,225
In hands of division counsel	4,875	242,213,337	40,082,775	15,842,790
Total	10,920	574,030,783	115,707,139	40,729,015

<sup>1</sup> Includes amount of overassessments stated in statutory notice, and, in addition, overassessments in certain associated cases in the amount determined by the internal revenue agent or the Appellate Division. 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
Number of cases	4,229
Deficiency in tax	\$59,241,128
Penalty	4,966,099
Overassessment	21,828,362
Net deficiency and penalty	42,408,910

TABLE 26.—Summary: Income, profits, estate, and gift tax appeals docketed, stipulated, defaulted, and defended on the merits before the Tax Court, fiscal years 1940 to 1953, inclusive

Fiscal year	Number docketed	Number stipulated	Number defaulted	Defended on the merits
1940.....	4,240	3,383	267	1,301
1941.....	4,366	3,004	239	1,522
1942.....	3,676	2,517	175	1,269
1943.....	3,380	2,764	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.....	4,362	2,732	419	956
1951.....	6,137	3,364	541	1,064
1952.....	6,870	3,326	596	1,002
1953.....	7,122	4,189	520	1,014
Total.....	62,884	38,371	4,490	14,745

Source for columns 1 and 2: the Tax Court; for columns 3 and 4: the Appellate Division.

TABLE 27.—Analysis of Appellate Division work on compromise, extension of time, and final closing agreement cases, fiscal year 1953

	Compromise cases	Extension of time cases	Final closing agreement cases
On hand, July 1, 1952.....	3,425	1	11
Received (net).....	1,742	44	149
Total to be disposed of.....	5,167	45	160
Accepted, granted or approved.....	943	15	100
Rejected.....	1,678	27	31
Withdrawn.....	288		
Transferred.....	354		
Total disposed of.....	3,263	42	131
On hand, June 30, 1953.....	1,904	3	29

TABLE 28.—Summary of receipts, dispositions, and pending inventories of non-docketed, docketed, and compromise work (income, profits, estate, and gift tax cases) in the Appellate Division, fiscal years 1944 to 1953, inclusive

Cases	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953
<b>NONDOCKETED</b>										
Receipts <sup>1</sup> .....	6,845	5,087	5,661	5,325	7,515	8,036	7,384	7,014	7,398	20,962
Dispositions.....	5,480	5,754	4,579	5,243	5,473	5,108	6,896	7,147	7,528	11,674
Inventory.....	4,365	4,718	5,800	6,682	7,924	9,852	10,340	10,207	10,077	19,365
<b>DOCKETED</b>										
Receipts.....	3,278	3,181	2,745	3,332	4,598	4,624	5,335	6,115	6,434	7,677
Dispositions.....	3,019	2,922	2,816	2,986	3,879	4,484	4,097	4,941	4,971	5,763
Inventory.....	3,738	3,997	3,926	4,272	4,991	5,131	6,369	7,543	9,006	10,920
<b>COMPROMISE</b>										
Receipts.....	783	960	787	1,075	1,620	2,434	3,810	3,862	3,184	1,742
Dispositions.....	817	815	702	863	1,293	1,942	2,327	3,348	3,445	3,263
Inventory.....	419	564	649	861	1,197	1,689	3,172	3,686	3,425	1,904
<b>TOTAL</b>										
Receipts <sup>1</sup> .....	10,906	10,228	9,198	9,732	13,742	15,094	16,529	15,991	17,016	30,381
Dispositions.....	10,316	9,491	8,097	9,092	10,645	12,534	13,320	15,436	15,944	20,700
Inventory.....	8,542	9,279	19,375	11,015	14,112	16,672	19,881	21,436	22,508	32,189
Conferees.....	139	144	155	171	169	214	223	232	227	368

<sup>1</sup> Receipts of nondocketed cases for fiscal year 1953 include 10,069 cases transferred from internal revenue agents' conference sections merged into Appellate Division during the year under Reorganization Plan No. 1 of 1952.

TABLE 29.—Progress in disposition of cases pending before the Tax Court, fiscal year 1953

Kind of tax	Pending July 1, 1952		Filed or reopened during year		Disposed of during year		Pending June 30, 1953	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income and profits.....	9,435	\$1,248,414,876	7,161	\$543,472,815	5,268	\$272,743,315	11,328	\$1,519,144,376
Estate and gift.....	661	94,172,591	432	30,459,907	404	31,275,652	689	93,356,846
Processing.....	3	8,152,858			3	8,152,858		
Total.....	10,099	1,350,740,325	7,593	573,932,722	5,675	312,171,825	12,017	1,612,501,222

TABLE 30.—Analysis of cases disposed of in the Tax Court, fiscal year 1953

Basis of closing	Number	Amount in dispute		Amount approved		Saved or recovered	
		Deficiency	Overpayment	Deficiency	Overpayment	Amount <sup>1</sup>	Percentage of amount in dispute
Income and profits:							
Dismissed.....	517	\$8,088,823	\$5,854,886	\$7,497,967	\$44,021	\$13,308,832	95.4
Decision on merits.....	865	37,607,405	22,689,388	18,830,936	1,575,367	39,944,957	66.2
Agreed settlement.....	3,886	124,595,021	73,907,791	67,990,345	1,235,431	130,662,705	66.8
Total.....	5,268	170,291,250	102,452,065	84,319,248	2,854,819	183,916,494	67.4
Estate and gift:							
Dismissed.....	3	20,880		29,880		29,880	100.0
Decision on merits.....	58	4,630,821	3,198,312	3,109,159	21,343	6,286,128	80.3
Agreed settlement.....	343	22,460,194	956,445	6,246,917	17,002	7,186,360	30.7
Total.....	404	27,120,895	4,154,757	9,385,956	38,345	13,502,368	43.2
Processing.....	3		8,152,858		975,505	7,177,353	88.0
Grand total.....	5,675	197,412,145	114,759,680	93,705,204	3,868,669	204,596,215	65.5

<sup>1</sup> Amount of deficiency approved plus excess of overpayment in dispute over overpayment approved.

TABLE 31.—Tax Court cases on review in courts of appeals or Supreme Court, fiscal year 1953

Kind of tax	Pending July 1, 1952		Appealed during year		Disposed of during year		Pending June 30, 1953	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Income and profits.....	401	\$35,804,136	321	\$26,089,635	323	\$31,254,642	399	\$30,639,129
Estate and gift.....	18	3,210,128	13	6,919,371	11	614,596	20	9,614,903
Total.....	419	39,014,264	334	33,009,006	334	31,869,238	419	40,154,032

TABLE 32.—Analysis of Tax Court cases on review in courts of appeals or Supreme Court, fiscal year 1953

IN COURTS OF APPEALS	
Pending July 1, 1952:	
Appealed by Commissioner.....	126
Appealed by taxpayers.....	270
Appealed by both.....	18
Appealed during year:	414
By Commissioner.....	93
By taxpayers.....	232
By both.....	9
Total to be disposed of.....	334
Disposed of during year:	748
Favorable to Commissioner.....	178
Favorable to taxpayers.....	128
Modified.....	22
Appealed to Supreme Court.....	4
Pending June 30, 1953:	332
Appealed by Commissioner.....	85
Appealed by taxpayers.....	314
Appealed by both.....	17
Total to be disposed of.....	415
IN SUPREME COURT	
Pending July 1, 1952:	
Appealed by taxpayers.....	5
Appealed during year:	
By Commissioner.....	1
By taxpayers.....	3
Total to be disposed of.....	4
Disposed of during year:	9
Favorable to Commissioner.....	6
Pending June 30, 1953:	
Appealed by taxpayers.....	3

TABLE 33.—Suits by taxpayers, fiscal year 1953<sup>1</sup>

Courts	Pending July 1, 1952 <sup>2</sup>		Instituted during year		Closed during year <sup>3</sup>		Amount refunded	Percentage refunded	Pending July 1, 1953 <sup>4</sup>	
	Number <sup>2</sup>	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute			Number	Amount in dispute
Court of Claims.....	325	\$43,185,161	159	\$32,173,738	79	\$4,870,206	\$1,569,772	32.2	405	\$70,488,603
District courts.....	2,247	62,173,502	1,037	31,411,761	751	17,484,208	11,149,636	63.8	2,633	76,101,055
Total.....	2,572	105,358,663	1,193	63,585,499	830	22,354,414	12,719,408	56.9	2,938	146,589,748

<sup>1</sup> Primarily suits for refund of taxes or to enjoin the collection of taxes (other than those relating to alcohol, tobacco, and firearms taxes).

<sup>2</sup> Includes 9 processing tax cases; 1 pending in Court of Claims, \$46,207 in dispute; 8 pending in district courts, \$396,577 in dispute.

<sup>3</sup> Includes 1 processing tax case in district court, \$130,874 in dispute, nothing refunded.

<sup>4</sup> Includes 8 processing tax cases; 1 pending in Court of Claims, \$46,207 in dispute; 7 pending in district courts, \$266,003 in dispute.

TABLE 34.—Claims and suits by the United States,<sup>1</sup> fiscal year 1953

Status	Number in suit	Number not in suit	Total number	Amount in disputa	Amount recovered	Percentage of recovery
Pending July 1, 1952.....	283	436	719	\$48,405,060.26		
Received during year for institution of suit.....		445	445	544,011.57		
Total.....		881				
Suits instituted during year.....	259	259				
Total to be accounted for.....	542	622	1,164	48,949,071.83		
Closed during year.....	103	133	235	3,878,990.74	\$1,415,651.59	36.5
Pending July 1, 1953.....	439	489	928	45,070,081.09		

<sup>1</sup> Primarily suits to collect taxes or to recover erroneous refunds (other than those relating to alcohol, tobacco and firearms taxes).

TABLE 35.—Lien cases, fiscal year 1953

Status	Cases in court <sup>1</sup>		Cases not in court <sup>2</sup>	
	Number	Amount collected	Number	Amount collected
Pending July 1, 1952.....	1,001		103	
Instituted or received during year.....	1,222		812	
Total to be disposed of.....	2,223		915	
Closed during year.....	911	\$477,588	631	\$2,647,416
Pending June 30, 1953.....	1,312		284	

<sup>1</sup> Primarily suits for foreclosure or to quiet title by mortgagees and other secured creditors, to which the United States is made a party.

<sup>2</sup> Primarily applications for discharge of property from tax liens.

TABLE 36.—Insolvency and other debtor proceedings, fiscal year 1953

Status	Reorganization proceedings <sup>1</sup>	Bankruptcy and receivership proceedings <sup>2</sup>	Miscellaneous proceedings <sup>3</sup>	Total
Cases pending July 1, 1952.....	1,099	7,137	4,431	12,667
Initiated during year (net).....	828	5,796	2,772	9,396
Total to be disposed of.....	1,927	12,933	7,203	22,063
Closed during year.....	626	5,904	2,434	8,964
Cases pending June 30, 1953.....	1,301	7,029	4,769	13,099

<sup>1</sup> Proceedings instituted under the following sections or chapters of the Bankruptcy Act: Sections 75 (agricultural compositions and extensions) and 77 (railroad reorganizations) and chapters X (corporate reorganizations), XI (arrangements of unsecured indebtedness), XII (real property arrangements), and XIII (wage earners' plans) which involve tax claims and other rights and interests of the United States.

<sup>2</sup> Strict bankruptcy proceedings and Federal or State receivership proceedings which involve tax claims of the United States.

<sup>3</sup> Proceedings relating to corporate dissolutions, insolvent banks, assignments for the benefit of creditors or administration of estates of decedents which involve tax claims of the United States.

<sup>4</sup> Reflects adjustments for proceedings shifted from reorganization to bankruptcy and receivership (227) from reorganization to miscellaneous proceedings (2), from bankruptcy and receivership to reorganization (13), and from miscellaneous to bankruptcy and receivership (12).

TABLE 37.—Results obtained in insolvency and other debtor proceedings closed, fiscal year 1953

Type of proceeding and character of closing	Number	Amount claimed	Amount collected	Percentage collected
Reorganization proceedings: <sup>1</sup>				
Payment.....	460	\$15,027,339	\$13,486,960	89.7
Uncollectible.....	19	59,109		
Abatement.....	1	180		
No amount due.....	77			
Other.....	69	61,300		
Total.....	626	15,147,928	13,486,960	89.0
Bankruptcy and receivership proceedings: <sup>2</sup>	5,904	19,834,921	5,893,001	29.7
Miscellaneous proceedings: <sup>3</sup>				
Payment.....	1,786	9,092,904	5,836,078	64.2
Compromise.....	142	3,882,368	1,066,806	27.5
Uncollectible.....	411	1,161,183		
Abatement.....	47	530,572		
Barred by limitations.....	4	46,629		
Other.....	44	472,832		
Total.....	2,434	15,156,488	6,902,884	45.5
Grand total.....	8,964	50,139,337	26,282,845	52.4

<sup>1</sup> See footnote 1, table 36.<sup>2</sup> See footnote 2, table 36.<sup>3</sup> See footnote 3, table 36.