

ANNUAL REPORT
OF THE
COMMISSIONER OF
INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1943



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1943

ANNUAL REPORT
 OF THE
 COMMISSIONER OF
 INTERNAL REVENUE

TREASURY DEPARTMENT
 Document No. 3125
Internal Revenue



CONTENTS

	Page
Introduction.....	1
Collections.....	1
Cost of administration.....	4
Personnel.....	5
Important legislation affecting the Bureau.....	5
Accounts and Collections Unit:	
Assessment of employment taxes.....	10
Taxes under Federal Insurance Contributions Act.....	10
Special refunds.....	11
Offers in compromise.....	12
Coordination with Social Security Board.....	12
Tax under the Federal Unemployment Tax Act.....	12
Offers in compromise.....	14
Carriers taxes (Chapter 9, Subchapter B, I. R. C.).....	15
Coordination with Railroad Retirement Board.....	15
Income Tax Unit:	
General functions.....	16
Income and excess profits taxes.....	16
Collections.....	16
Returns filed.....	17
Examination of income and excess profits tax returns upon receipt.....	17
Investigation of tax returns by field offices.....	18
Revenue results of investigation of income and excess profits tax returns.....	18
Stage at which additional tax was assessed.....	19
Refunds, abatements, and credits.....	20
Inventory of returns on hand in field offices.....	21
Miscellaneous Tax Unit:	
Estate Tax Division:	
Returns.....	23
Claims.....	23
Court decisions.....	24
Tobacco Division.....	25
Sales Tax Division:	
Assessments.....	27
Field reports and returns.....	27
Claims.....	27
Credit cases.....	28
Offers in compromise.....	28
Miscellaneous tax special squads.....	28
Court decisions.....	28
Capital Stock Tax Division.....	28
Miscellaneous Division:	
Admissions.....	30
Cabarets.....	30
Club dues and initiation fees.....	30
Telephone, telegraph, radio, leased wires, etc.....	30
Leases of safe deposit boxes.....	30
Transportation of oil by pipe line.....	30
Transportation of persons.....	30
Transportation of property.....	30
Use of motor vehicles and boats.....	31

Table	Page
22. Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1943, by collection districts.....	136
23. Withdrawal of manufactured tobacco, snuff, cigars, and cigarettes from factory in bond, for shipment or delivery as sea stores, fiscal year ended June 30, 1943.....	137
24. Withdrawal of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco sea stores warehouses, for shipment or delivery as sea stores, fiscal year ended June 30, 1943.....	137
25. Drawback of internal revenue taxes allowed on tobacco, snuff, cigars, and cigarettes exported, year ended June 30, 1943, by ports, and comparative totals for years ended June 30, 1938 to 1942.....	138
26. Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during fiscal years ended June 30, 1934 to 1943, inclusive.....	138
27. Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1943.....	139
28. Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1942, by collection districts and by States.....	140
29. Leaf tobacco imported by cigar manufacturers, tobacco manufacturers, and dealers in leaf tobacco, calendar year 1942, by collection districts and by States.....	142
30. Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1942.....	144
31. Tobacco material held or owned by dealers in leaf tobacco, cigar and tobacco manufacturers, on January 1, 1943, by collection districts and by States.....	145
OCCUPATIONS SUBJECT TO SPECIAL TAXES	
32. Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1943, or portion thereof, under the various annual rates, by collection districts and States.....	147
OLEOMARGARINE, RENOVATED BUTTER, MIXED FLOUR, ETC.	
33. Production and withdrawals of colored oleomargarine, year ended June 30, 1943, by collection districts.....	155
34. Production and withdrawals of uncolored oleomargarine, year ended June 30, 1943, by collection districts.....	155
35. Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1943, by months.....	156
36. Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1934 to 1943.....	156
37. Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1943.....	157
38. Production and withdrawals of renovated butter, year ended June 30, 1943, by collection districts.....	157
39. Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1934 to 1943.....	157
40. Production and withdrawals of mixed flour, July 1 to October 31, 1942, by collection districts.....	157
41. Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1943.....	158
ALCOHOL, DISTILLED SPIRITS, BEER, AND WINES	
42. Materials: Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by months, fiscal year 1943.....	159
43. Materials: Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1943.....	159
44. Materials: Used in the production of undenatured ethyl alcohol, by kinds, and quantities of undenatured ethyl alcohol produced therefrom, fiscal year 1943.....	159

Table	Page
45. Materials: Used at registered distilleries in production of spirits, unfinished spirits, etc., by kinds and by months, fiscal year 1943.....	159
46. Materials: Used at registered distilleries in production of spirits, unfinished spirits, etc., by kinds and by States, fiscal year 1943.....	159
47. Production: Undenatured ethyl alcohol, spirits, and unfinished spirits, by months, fiscal year 1943.....	159
48. Production: Undenatured ethyl alcohol, spirits, and unfinished spirits, by States, fiscal year 1943.....	159
49. Withdrawals: Undenatured ethyl alcohol and spirits, by months, fiscal year 1943.....	159
50. Withdrawals: Undenatured ethyl alcohol and spirits, by States, fiscal year 1943.....	159
51. Stocks: Undenatured ethyl alcohol, spirits, and unfinished spirits, by States, as of June 30, 1943.....	159
52. Stocks: Spirits and unfinished spirits in internal revenue bonded warehouses as of June 30, 1943, by years and seasons of production.....	159
53. Summary: Production, withdrawals, and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, by months, fiscal year 1943.....	159
54. Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, and premises operated, by States, fiscal year 1943.....	159
55. Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, fiscal years 1934-1943, inclusive.....	159
56. Production: Completely and specially denatured alcohol, by months, fiscal year 1943.....	159
57. Withdrawals: Completely denatured alcohol, by formulas and by months, fiscal year 1943.....	159
58. Withdrawals: Specially denatured alcohol, by formulas, fiscal year 1943.....	159
59. Withdrawals: Specially denatured alcohol, by leading formulas and by months, fiscal year 1943.....	159
60. Summary: Production, withdrawals, and stocks of denatured alcohol, and denaturing plants operated, by States, fiscal year 1943.....	159
61. Operations in specially denatured alcohol: By bonded dealers, by States, fiscal year 1943.....	159
62. Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1943.....	160
63. Summary: Production, withdrawals, and stocks of specially denatured rum at denaturing bonded warehouses, by months, fiscal year 1943.....	160
64. Summary: Production, withdrawals, losses, and stocks of specially denatured rum at denaturing bonded warehouses, by States, fiscal year 1943.....	160
65. Operations in specially denatured rum: By manufacturers, by States, fiscal year 1943.....	160
66. Materials: Used in production of brandy, by kinds and by States, fiscal year 1943.....	160
67. Production: Distilled spirits, by kinds and by months, fiscal year 1943.....	161
68. Production: Distilled spirits, by kinds and by States, fiscal year 1943.....	162
69. Production: Brandy, by kinds and by States, fiscal year 1943.....	162
70. Withdrawals: Distilled spirits, total tax-paid, by kinds and by months, fiscal year 1943.....	163
71. Withdrawals: Distilled spirits, total tax-paid, by kinds and by States, fiscal year 1943.....	163
72. Withdrawals: Bottled-in-bond distilled spirits, tax-paid, by kinds and by months, fiscal year 1943.....	164
73. Withdrawals: Bottled-in-bond distilled spirits, tax-paid, by kinds and by States, fiscal year 1943.....	164
74. Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by States, June 30, 1943.....	165
75. Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds, and by years and seasons of production, June 30, 1943.....	165
76. Losses: Distilled spirits in internal revenue bonded warehouses due to leakage and evaporation, by kinds and by States, and losses due to other causes, by kinds, fiscal year 1943.....	166

Table	Page
77. Summary: Production, withdrawals, and stocks of distilled spirits, by months, fiscal year 1943	166
78. Summary: Production, withdrawals, and stocks of distilled spirits, and premises operated, by States, fiscal year 1943	167
79. Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of whisky and of total distilled spirits, fiscal years 1934 to 1943, inclusive	167
80. Materials: Used in production of rectified spirits and wines, by kinds and by months, fiscal year 1943	168
81. Materials: Used in production of rectified spirits and wines, by kinds and by States, fiscal year 1943	168
82. Production: Rectified spirits and wines, by kinds and by months, fiscal year 1943	169
83. Production: Rectified spirits and wines, by kinds and by States, and premises operated, fiscal year 1943	169
84. Bottling: Distilled spirits (rectified and unrectified) bottled for consumption, fiscal year 1943	170
85. Materials: Used in production of fermented malt liquors, by kinds and by States, fiscal year 1943	170
86. Summary: Production, withdrawals, losses, and stocks of fermented malt liquors, by months, fiscal year 1943	171
87. Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, by States, fiscal year 1943	171
88. Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, fiscal years 1934-1943, inclusive	173
89. Summary: Production, withdrawals, and stocks of cereal beverages, by months, fiscal year 1943	173
90. Summary: Production, withdrawals, and stocks on hand June 30, of cereal beverages, and plants operated, by States, fiscal year 1943	173
91. Materials: Used in production of still wines, by kinds and by States, fiscal year 1943	174
92. Production: Still wines produced and treatment of wines after fermentation, by months, fiscal year 1943	175
93. Production: Still wines produced and treatment of wines after fermentation, by States, fiscal year 1943	176
94. Withdrawals: Still wines, by months, fiscal year 1943	177
95. Withdrawals: Still wines, by States, fiscal year 1943	178
96. Summary: Production, withdrawals, losses, and stocks of still wines, by months, fiscal year 1943	179
97. Summary: Production, withdrawals, losses, and stocks June 30, of still wines, and bonded wineries and bonded storerooms operated, by States, fiscal year 1943	180
98. Production, withdrawals, losses, and stocks of sparkling wines, by months, fiscal year 1943	182
99. Production, withdrawals, losses, and stocks of sparkling wines, and number of premises operating, by States, fiscal year 1943	182
100. Production, withdrawals, losses, and stocks of vermouth, by months, fiscal year 1943	183
101. Production, withdrawals, losses, and stocks on hand June 30, of vermouth, and number of premises operated, by States, fiscal year 1943	183
102. Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of still and sparkling wines, fiscal years 1934-1943, inclusive	184
103. Enforcement, Alcohol Tax Unit: Seizures and persons arrested, by months, fiscal year 1943	184
104. Enforcement, Alcohol Tax Unit: Seizures and persons arrested, by States, fiscal year 1943	185
TECHNICAL STAFF	
105. Analysis of the work of the Technical Staff during fiscal year 1943—Income, profits, estate, and gift tax cases	186
106. Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1943	187

Table	Page
107. Appeals Division: Cases appealed to The Tax Court of the United States, including those appealed from Tax Court decisions to appellate courts, fiscal year 1943	188
108. Appeals Division: Number, and amounts, of cases shown in table 107 for the fiscal year 1943 only, by class of tax and amounts involved	188
109. Appeals Division: Circuit and Supreme Court cases pending June 30, 1943	188
110. Appeals Division: Status of cases pending before The Tax Court of the United States June 30, 1943	188
111. Appeals Division: Progress of cases in appellate courts on appeals from decisions of The Tax Court of the United States, fiscal year 1943	189
112. Appeals Division: Results obtained in cases closed before The Tax Court of the United States during the fiscal year 1943	189
113. Appeals Division: Disposition of cases closed by The Tax Court of the United States during fiscal year 1943	189
114. Appeals Division: Number, and amounts, of cases pending in field divisions, by class of tax and amounts involved	189
115. Appeals Division: Disposition of cases by The Tax Court of the United States during fiscal year 1943	190
116. Claims Division: Cases appealed to United States Processing Tax Board of Review and The Tax Court of the United States, including those appealed to appellate courts, fiscal years 1939 to 1943, inclusive	190
117. Claims Division: Number, and amounts, of cases shown in table 116 for fiscal year 1943 only, by class of tax and amounts involved	190
118. Claims Division: Status of processing tax cases pending before The Tax Court of the United States, including those appealed to appellate courts, June 30, 1943	190
119. Claims Division: Results obtained in processing tax cases closed before the United States Processing Tax Board of Review and The Tax Court of the United States, including those appealed to appellate courts, fiscal year 1943	191
120. Claims Division: Civil cases received and disposed of by Processing Tax Section, and number decided by courts, fiscal year 1943	191
121. Claims Division: Interpretative, corporate reorganization, and bankruptcy and receivership cases received and disposed of by Processing Tax Section, fiscal year 1943	191
122. Claims Division: Review cases received and disposed of by Processing Tax Section, fiscal year 1943	191
123. Claims Division: Cases received and disposed of by Reorganization Section, fiscal year 1943	192
124. Claims Division: Cases received and disposed of by Bankruptcy and Receivership Section, fiscal year 1943	192
125. Claims Division: Cases received and disposed of by Compromise Section, fiscal year 1943	192
126. Claims Division: Liability involved in cases of Compromise Section pending June 30, 1943	192
127. Civil Division: Cases received and disposed of during the fiscal year 1943	192
128. Civil Division: Results obtained in cases closed during the fiscal year 1943	193
129. Civil Division: Results obtained in lien cases closed during the fiscal year 1943	193
130. Civil Division: Civil cases pending at the beginning and end of the fiscal year 1943	193
131. Civil Division: Number of Civil Division cases tried by the Department of Justice and number decided by the courts during the fiscal year 1943	193
132. Interpretative Division: Number of cases received and disposed of during the fiscal year 1943	194
133. Review Division: Number of cases received and disposed of during the fiscal year 1943	194
134. Review Division: Public decisions, promulgated under Treasury Decisions 4359 and 4583, during the fiscal year 1943, by months	194

Table	MISCELLANEOUS STATISTICS	Page
135.	Moneys paid to collectors as proceeds of In rem actions, judgments recovered in civil suits, fines and penalties imposed in criminal actions, and costs, as reported by clerks of United States courts (Form 158), year ended June 30, 1943.....	195
136.	Expenses of the Internal Revenue Service, fiscal year ended June 30, 1943.....	196
137.	Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1942 and 1943.....	202
138.	Cost of printing and binding for the Internal Revenue Service, fiscal years 1942 and 1943.....	202

ANNUAL REPORT OF THE COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 12, 1943.

The honorable the SECRETARY OF THE TREASURY.

SIR: I have the honor to submit the following report upon the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1943:

COLLECTIONS

Total collections of internal revenue taxes during the year amounted to \$22,371,386,497, compared with \$13,047,868,518 during the fiscal year 1942, an increase of \$9,323,517,978, or 71 per cent. The total collections again set a record in the history of the Bureau.

Income tax collections on 1941 earnings, received during the March and June quarterly payment periods in 1942, amounted to \$4,691,978,707, while the corresponding figures for the year of this report are \$7,112,073,094, an increase of \$2,420,094,387, or 52 per cent. These figures do not include any collections of victory taxes withheld on salaries and wages. The total amount of victory tax withheld on salaries and wages and collected from employers for the period ended June 30, 1943, was \$686,015,010. The Revenue Act of 1942 was enacted October 21, 1942, and the income tax rates levied by that Act were made applicable to earnings for the year 1942. The increase in rates was the principal factor contributing to the growth in collections.

The following table shows the increases or decreases in general sources of internal revenue for 1943 compared with 1942:

Summary of collections, fiscal years 1942 and 1943

General sources	Fiscal year		Increase or decrease (-)	
	1942	1943	Amount	Per cent
Income taxes:				
Corporation income tax.....	\$3,060,273,346.07	\$4,520,851,709.88	\$1,451,578,363.81	47.3
Individual income tax.....	3,262,860,389.86	5,943,916,978.69	2,681,116,588.73	82.2
Victory tax withheld.....		686,015,010.47	686,015,010.47	
Excess profits tax, declared value.....	51,237,371.60	82,011,996.02	30,774,624.42	60.0
Excess profits tax, Revenue Acts of 1940, 1941, and 1942.....	1,618,188,950.87	5,063,863,613.73	3,445,674,662.86	212.9
Excess profits, Vinson Act.....	981,717.42	420,488.82	-561,228.60	-57.1
Unjust enrichment.....	4,401,767.86	1,808,294.05	-2,593,473.81	-58.9
Total.....	8,006,883,543.68	16,298,888,091.56	8,292,004,547.88	103.5

Summary of collections, fiscal years 1942 and 1943—Continued

General sources	Fiscal year		Increase or decrease (—)	
	1942	1943	Amount	Per cent
Alcohol taxes:				
Distilled spirits, imported, excise	835,765,107.45	883,406,478.87	\$47,641,371.42	153.2
Distilled spirits, domestic, excise	538,832,969.63	698,466,342.75	159,633,373.12	29.6
Distilled spirits, rectification tax	17,226,467.90	18,830,378.48	1,603,910.58	9.3
Floor taxes (on stocks of Jan. 12, 1934, June 30, 1934, June 30, 1938, June 30, 1940, Oct. 1, 1941, and Nov. 1, 1942)	41,910,928.09	111,538,926.27	69,627,998.18	166.1
Bottle or container stamps	12,308,132.32	11,848,463.77	-459,668.55	-3.7
Wines, including fortifying brandy	25,235,944.90	33,669,479.66	\$8,433,534.76	33.4
Fermented malt liquors, excise tax	366,161,237.05	455,634,420.81	89,473,183.76	24.4
Special occupational taxes	11,075,919.22	10,245,965.83	-829,953.39	-7.5
Total	1,048,516,706.56	1,423,646,456.44	375,129,749.88	35.8
Miscellaneous taxes:				
Capital stock tax	281,900,134.80	328,794,970.85	46,894,835.96	16.6
Estate and gift tax	432,540,288.09	447,495,677.40	14,955,389.40	3.4
Tobacco taxes	780,982,215.72	923,857,283.63	142,875,067.91	18.3
Manufacturers' excise taxes	771,902,258.51	604,749,103.30	-167,153,155.21	-21.6
Retail excise taxes	80,167,124.46	165,265,869.35	85,098,744.89	106.1
Miscellaneous taxes (admissions, communications, oleomargarine, documentary stamps, motor vehicle stamps, coal, etc.)	301,384,599.06	726,432,233.62	335,047,634.56	85.6
Sugar tax	68,229,803.06	53,551,776.72	-14,678,026.34	-21.5
Total	2,807,106,423.79	3,150,146,914.96	343,040,491.17	12.2
Employment taxes:				
Federal Insurance Contributions Act	895,335,861.32	1,131,546,128.69	236,210,267.37	26.4
Federal Unemployment Tax Act	119,616,967.91	156,007,962.17	36,390,994.26	30.4
Carriers taxes	170,409,014.46	211,151,242.73	40,742,228.27	23.9
Total	1,185,361,843.69	1,498,705,333.59	313,343,489.90	26.4
Total, all collections	13,047,868,517.72	22,371,386,496.55	9,323,517,978.83	71.4

Comparative statement of tax collections by quarters, fiscal years 1942 and 1943

Quarter ended	Income taxes ¹	Miscellaneous internal revenue taxes	Employment taxes, including carriers taxes	Total collections
Sept. 30, 1941	\$824,913,092.46	\$908,877,507.88	\$255,354,864.30	\$1,989,125,374.14
Dec. 31, 1941	815,182,026.51	1,219,975,196.32	290,393,188.00	2,304,460,410.83
Mar. 31, 1942	2,776,840,852.75	1,828,906,882.18	356,383,501.84	4,962,131,236.77
June 30, 1942	1,915,137,854.21	1,572,673,352.22	304,340,289.55	3,792,151,496.98
Fiscal year 1942	6,332,073,735.93	5,530,432,938.10	1,185,361,843.69	13,047,868,517.72
Sept. 30, 1942	1,743,162,509.55	1,880,047,175.72	326,397,037.27	3,949,606,782.54
Dec. 31, 1942	1,609,533,024.96	2,118,616,899.22	342,376,851.76	4,070,526,775.94
Mar. 31, 1943	3,525,322,683.01	3,160,413,430.55	443,239,311.45	7,129,975,425.01
June 30, 1943	3,585,750,410.95	3,248,535,269.00	386,691,833.11	7,221,277,513.06
Fiscal year 1943	10,464,768,888.47	10,407,912,774.49	1,498,705,033.59	22,371,386,496.55

NOTE.—The capital stock tax is due to be paid in the September quarter and the gift tax in the March quarter. Other miscellaneous taxes are payable monthly. The March quarter includes full-paid calendar year income tax returns.

¹ Exclude excess profits taxes and unjust enrichment taxes for 1942 and 1943, and victory tax withheld for 1943.

In the appendix will be found tables showing the amount of internal revenue receipts in detail for the year, with statements of comparative collections by districts, States, and Territories, during the fiscal years 1942 and 1943. Tables are also presented showing the quantities of liquors, tobacco, oleomargarine, etc., tax-paid for consumption.

Additional assessments.—The additional assessments, including interest and penalties, resulting from office audits and field investigations made during the fiscal years 1942 and 1943, were as follows:

Class of tax	Fiscal year	
	1942	1943
Income	\$300,539,626.00	\$422,438,293.00
Miscellaneous internal revenue:		
Estate	71,390,182.91	64,516,795.73
Gift	5,990,702.88	7,790,308.76
Capital stock	1,177,930.86	804,500.44
Sales	4,491,257.97	3,747,350.11
Liquors	3,609,027.11	3,513,785.98
Miscellaneous	12,381,042.79	21,098,275.99
Miscellaneous excise	185,098.44	1,111,399.51
Tobacco	401,147.15	351,761.99
Coal	4.75	
Silver	1,208.52	7,811.38
Sugar		
Total miscellaneous	99,627,603.38	\$104,611,323.96
Employment and carriers taxes	38,273,869.01	\$39,068,864.50
Grand total	438,441,098.39	566,058,481.55

¹ Includes, for income taxes, \$392,833,677 from the Income Tax Unit and \$29,604,616 from the Accounts and Collections Unit. The assessments of the Income Tax Unit include \$15,990,136 made under the jeopardy provisions of section 279 of the Revenue Act of 1926 and section 273 of subsequent Revenue Acts.

² Includes, for miscellaneous internal revenue, \$81,326,930 from the Miscellaneous Tax Unit, \$19,770,588 from the Accounts and Collections Unit, and \$3,513,786 from the Alcohol Tax Unit.

³ Includes, for employment and carriers taxes, \$10,867,495 from employment tax activities of the Accounts and Collections Unit and \$28,141,370 from collectors' offices.

Refunds, etc.—Payments for the refund of taxes illegally or erroneously collected and for redemption of stamps and drawbacks are made from sums appropriated for such purposes.

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1942 and 1943

Class of tax	Number of claims		Amounts refunded or repaid		Interest allowed (included in amount refunded)	
	1942	1943	1942	1943	1942	1943
Refund of internal revenue collections:						
Income taxes	196,969	158,519	\$30,304,239.18	\$38,618,140.64	\$5,461,131.50	\$6,930,110.44
Miscellaneous internal revenue taxes:						
Bituminous coal	79	71	5,238.46	11,545.39	198.28	35.55
Capital stock	2,803	1,958	498,135.80	943,265.80	43,156.61	114,411.33
Distilled spirits	8,439	10,923	404,153.83	742,946.44	6,615.25	7,296.04
Estate	3,565	1,939	13,144,514.25	6,320,792.37	1,284,575.73	800,549.35
Gift	432	523	595,539.75	530,368.45	86,592.46	41,691.87
Miscellaneous tax	1,452	2,841	595,971.67	976,956.45	37,283.97	78,722.88
Narcotics	150	117	237.33	214.18		
Sales	981	1,816	1,858,595.42	2,111,900.53	31,067.55	119,826.35
Sugar	525	348	938,729.92	811,873.72	278.64	418.82
Tobacco	117	180	2,060.12	6,648.79	73.57	104.92
Employment taxes:						
Carriers	61	43	22,035.24	5,096.00	2,698.60	292.09
Federal Insurance Contributions Act	41,253	44,572	1,262,411.01	1,372,856.97	50,543.54	50,477.00
Federal Unemployment Tax Act	16,392	12,260	2,190,546.14	1,448,249.95	76,892.26	61,373.64
Agricultural adjustment	1,458	229	22,073,066.12	6,752,955.09	2,234,535.71	691,662.70
Total	273,676	236,390	73,775,385.24	60,659,779.37	9,695,243.70	8,896,972.98

¹ This figure omitted in error from 1942 report.

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1942 and 1943—Continued

Class of tax	Number of claims		Amounts refunded or repaid		Interest allowed (included in amount refunded)	
	1942	1943	1942	1943	1942	1943
Repayments (not refund of taxes erroneously collected):						
Redemption of stamps:						
Distilled spirits.....	1,620	1,564	\$81,180.68	\$187,325.23	\$392.99	\$601.04
Miscellaneous.....	6,880	12,611	568,056.18	228,783.14	15,814.49	4,605.68
Narcotics.....	47	65	278.77	411.04		
Silver.....						
Tobacco.....	1,997	2,234	1,687,035.19	2,000,098.73		
Total.....	10,544	16,474	2,336,550.82	2,416,618.14	16,207.48	5,266.72
Drawbacks:						
Alcohol.....	992	1,237	413,075.80	613,238.33		
Tobacco.....	35	112	7,062.79	28,446.90		
Total.....	1,027	1,349	420,138.59	641,685.23		
Grand total.....	285,247	254,213	76,532,074.65	63,718,082.74	9,711,451.18	8,902,239.70

NOTE.—There were also refunded from Philippine coconut oil tax collections (trust fund) the amount of \$234,145, with no interest, covering 450 claims during the fiscal year 1942 and the amount of \$135,381, with no interest, covering 276 claims for the fiscal year 1943.

The figures in this table will not agree with those in later sections of this report for the reason that the amounts shown in the later sections relate to claims disposed of by the units, whereas this table shows the actual payments made.

COST OF ADMINISTRATION

The amount of \$103,109,680 was appropriated for the fiscal year 1943 for salaries and expenses in connection with the assessment and collection of internal revenue taxes and the administration of the internal revenue laws. The Bureau transferred the sum of \$525,000 to the Post Office Department for expenses in connection with the sale of the motor vehicle use stamps. The expenditures and obligations against the Bureau appropriation were \$98,568,512, leaving an unexpended balance of \$4,016,168. The expenditures do not include amounts expended for refunding taxes illegally or erroneously collected and for redeeming stamps. The cost of collecting \$22,227,341,482 (excluding \$144,045,015 collected by post offices) during the year was \$0.44 per \$100 compared with \$0.56 per \$100 of collections for 1942.

The amount of \$500,000 was appropriated for the fiscal year 1943 for salaries and administrative expenses in connection with making refunds authorized by Titles IV and VII of the Revenue Act of 1936. The amount expended and obligated from this fund amounted to \$300,426, leaving an unexpended balance of \$199,574.

During the fiscal year ended June 30, 1943, there were in the field and departmental service of the Bureau 16,576 appointments and 7,224 separations. The number of separations includes 2,096 employees who were granted military furloughs and 228 retirements, of which 75 were on account of disability. There were also 70 employees separated for disciplinary reasons. The distribution of personnel in the field and departmental service of the Bureau is shown in the following table:

Branch of service	June 30, 1942	June 30, 1943	Increase or decrease (-)
Employees in the departmental service.....	4,320	4,377	48
Office of collectors of internal revenue.....	13,694	12,263	6,569
Supervisors of accounts and collections.....	46	47	1
Internal revenue agents' forces:			
Income and estate taxes.....	5,424	5,815	391
Miscellaneous and sales taxes.....	62	67	5
Office of district supervisors.....	4,318	4,472	154
Miscellaneous field force (Alcohol Tax Unit).....	13	12	-1
Field force (Intelligence Unit).....	415	426	11
Field force (Technical Staff).....	531	498	-33
Field force (Assistant General Counsel's Office).....	233	331	98
Field force (Salary Stabilization Unit).....		130	130
Total.....	29,065	36,438	7,373

¹ Exclusive of 596 temporary employees on the internal revenue roll and 74 permanent employees on the refunding processing tax roll.

² Exclusive of 3,236 temporary employees on the internal revenue roll.

³ Exclusive of 31 temporary employees on the internal revenue roll.

⁴ Exclusive of 47 temporary employees on the internal revenue roll.

⁵ Salary Stabilization Unit established under the provisions of Executive Order No. 9250, dated Oct. 3, 1942, and under regulations by the Economic Stabilization Director which were approved Oct. 27, 1942, and Treasury Decision No. 6176, dated Oct. 29, 1942.

IMPORTANT LEGISLATION ENACTED DURING THE FISCAL YEAR 1943 AFFECTING THE BUREAU OF INTERNAL REVENUE

SEVENTY-SEVENTH CONGRESS, SECOND SESSION

Public Law 676, approved July 23, 1942, amends section 1700(a)(1) of the Internal Revenue Code so as to extend to members of the military or naval forces of the United Nations, when in uniform, the admissions tax benefits accorded to the members of the military or naval forces of the United States, when admitted free or at reduced rates, and conditionally to exempt from admissions tax amounts paid for admission to theaters and other activities operated by or under the control of the War or Navy Departments within posts, camps, reservations, and other areas maintained by the Military or Naval Establishment.

Public Law 706, approved August 24, 1942, suspends until June 30, 1945, or until such earlier time as the Congress by concurrent resolution, or the President, may designate, the running of statutes of limitations applicable to offenses involving the defrauding or attempts to defraud the United States and which are not barred by existing law at the time of the passage of the Act.

Public Law 711, approved September 16, 1942, and terminating June 30, 1944, suspends section 2470(a)(2) of the Internal Revenue Code, which imposes a differential tax of 2 cents per pound upon the first domestic processing of coconut oil not produced in, or from materials produced in, a possession of the United States, and certain mixtures thereof, unless the President finds and proclaims that adequate supplies of copra or coconut oil, the product of the Philippine Islands, are readily available for processing in the United States.

Public Law 720, approved September 29, 1942, amends section 1203(b)(2) of the Internal Revenue Code to permit the time for filing capital stock tax returns for the year ending June 30, 1942, to be extended for not more than 120 days.

Public Law 729, approved October 2, 1942, amended the Emergency Price Control Act of 1942 and, among other things, authorized and directed the President to issue an order stabilizing wages and salaries,

such stabilization to be, so far as practicable, on the basis of the levels which existed on September 15, 1942. Although the Act does not in terms affect the Bureau of Internal Revenue, the wages and salaries regulations of the Economic Stabilization Director, promulgated with the approval of the President October 27, 1942, under authority of the Act of October 2, 1942, conferred authority upon the Commissioner of Internal Revenue to administer the provisions thereof relating to the stabilization of certain salaries.

Public Law 732, approved October 6, 1942, permits a person in the military service to apply to a court to have enforcement of his tax liability postponed for the period of his military service and for an additional period equal to the period of military service.

Public Law 747, approved October 16, 1942, amends the Bankruptcy Act by adding thereto Chapter XV—Railroad Adjustments, which confers original jurisdiction on courts of bankruptcy with respect to any proceeding initiated by the filing of a petition on or before November 1, 1945, with respect to modifications of the securities or capital structures, etc., of railroads; provides that the provisions of sections 1801, 1802, 3481, and 3482 of the Internal Revenue Code shall not apply to the issuance, transfer, or exchange of securities or the making or delivery of conveyances to make effective any plan of adjustment confirmed under the chapter; gives the court power to determine the amount and legality of claims of the United States for taxes and to order payment thereof, the order of the court to have the effect of adjudication of bankruptcy of the petitioner for the purposes of section 274 of the Internal Revenue Code; and suspends the running of the statute of limitations on the assessment or collection of any internal revenue tax while a proceeding under Chapter XV is pending and until it is finally dismissed.

Public Law 753, Revenue Act of 1942, approved October 21, 1942, amends generally the income tax provisions of the Internal Revenue Code. It increases the normal tax and surtax on individuals and reduces personal exemptions and the credit for dependents; allows a deduction, within prescribed limits, for expenses for medical care of the taxpayer, his wife and dependents; in general, requires inclusion in the gross income of the wife of alimony payments; allows individual income tax returns to be filed under declaration (under the penalties of perjury) instead of under oath; imposes a victory tax of 5 per cent of wages and salaries to be withheld at the source upon the victory tax net income in excess of \$624 per annum and allows a portion of the victory tax to be used as a post-war refund to individuals; increases the corporate normal tax and surtax rates, the normal tax and surtax to apply only to that portion of the corporation income not subject to the excess profits tax; increases the rate of the excess profits tax; extends excess profits tax relief in many cases, especially with respect to income from excess output of mines and timber blocks, bonus income of mines, and income attributable to mining certain strategic materials, and in cases of abnormal base period experiences; provides a post-war refund of 10 per cent of the excess profits tax, the refund being, however, reduced by amounts credited against the tax on account of debt retirement; limits the combined corporation taxes to 80 per cent of corporation surtax net income; allows deduction of capital losses only to the extent of capital gains plus, in the case of a taxpayer other than a corporation, net income not in excess of

\$1,000 computed without regard to capital gains and losses; provides for a 5-year carry-over of capital losses, and the treatment of capital gains and losses on capital assets held for more than six months as long-term capital gains and losses; increases from 30 per cent to 50 per cent the alternative tax rate applicable to taxpayers other than corporations on net long-term capital gains; allows corporations an alternative rate of 25 per cent on their net long-term capital gains; provides for annual declarations of capital stock value for capital stock tax purposes; combines the estate tax specific exemption of \$40,000 and insurance exemption of \$40,000 into a single \$60,000 exemption, and reduces the gift tax specific exemption of \$40,000 and the \$4,000 exclusion to \$30,000 and \$3,000, respectively; increases existing excise taxes; imposes a tax on transportation of freight; amends the Federal Insurance Contributions Act to postpone to January 1, 1944, the increase of the tax from 1 per cent to 2 per cent; suspends the time limitations running against the Government, taxpayer, and others in certain cases where by reason of the war timely performance of acts affecting Federal tax liabilities and rights is impracticable; and deals with the renegotiating of war contracts.

The said Act also amended the provisions of the internal revenue laws to (1) increase the taxes in respect of wines, fermented malt liquors, distilled spirits, and imported perfumes containing alcohol; to impose upon tax-paid wines, fermented malt liquors, and distilled spirits floor stocks taxes equal to the difference between the taxes already paid and the rates of tax imposed by it; and to increase the rate of drawback on distilled spirits for export to keep pace with the tax increase on distilled spirits; (2) authorize the importation of alcohol, and the withdrawal of the same from customs custody without payment of the internal revenue tax, for transfer to alcohol plants and warehouses and denaturing plants for redistillation, denaturation, and withdrawal (with or without denaturation), as provided in the statute (section 602(e)(1), section 3125, I. R. C.); and (3) authorize a drawback (refund) of \$3.75 per proof gallon of distilled spirits used in the manufacture of medicines, medicinal preparations, food products, flavors, or flavoring extracts unfit for beverage purposes and sold or otherwise transferred for use for other than beverage purposes.

Public Law 809, approved December 17, 1942, amends section 403 (d)(3) and section 452(c) of the Revenue Act of 1942, to extend to July 1, 1943, the period within which powers of appointment may be made free of estate or gift tax.

SEVENTY-EIGHTH CONGRESS, FIRST SESSION

Public Law 14, approved March 23, 1943, amends section 2135(a)(1) of the Internal Revenue Code, to exempt from tax until termination of hostilities and in accordance with regulations, manufactured tobacco, snuff, cigars, or cigarettes removed for shipment to a Territory of the United States for the use of members of the military or naval forces of the United States.

Public Law 21, approved March 31, 1943, amends the Internal Revenue Code so as to extend the time within which application under section 722(d) may be made for relief from excessive and discriminatory excess profits taxes and certain excess profits tax bonds shall be issued under section 780(b).

Public Law 34, which was received by the President March 30, 1943, became a law without his approval. This Act makes ineffective certain regulations limiting salary payments.

Public Law 53, approved May 21, 1943, continued the applicability of the tax on bituminous coal to August 24, 1943.

Public Law 68, Current Tax Payment Act of 1943, approved June 9, 1943, provides as nearly as may be for the current payment of income tax by individuals in the same year in which the income is realized. It substitutes for the existing tax withheld at the source at the rate of 5 per cent on wages a tax of 20 per cent on wages in excess of exemptions; requires the filing early in the taxable year by individuals generally of declarations of estimated tax for such year and the payment during such year of the portion of the tax not fully satisfied by collection at the source upon wages, such requirement being limited in the case of wage earners to those receiving wages in excess of the approximate amount upon which the entire tax liability will be withheld at the source; cancels a percentage of the individual tax liability for the taxable year 1942 ranging from a minimum of 75 per cent to a maximum of 100 per cent when the tax liability is not more than \$50; increases the tax for 1943 by the excess, if any, of the tax for 1942 over that for 1943, and further increases the tax for 1943 in cases where the taxpayer derives in 1942 or 1943 more than \$20,000 in excess of his highest income for any of the years 1937 to 1940, both inclusive; discharges in the case of a member of the armed forces of the United States or any other of the United Nations who dies on or after December 7, 1941, and prior to termination of the present war while in active service in such forces, the entire income tax liability for the taxable year in which falls the date of death, and the income tax liability for prior years remaining unpaid at the time of death; exempts from tax in case of a member of the armed forces of the United States, or of a citizen or resident of the United States who is a member of the armed forces of any of the other United Nations, his compensation for active service during the present war received during a taxable year beginning after December 31, 1942, up to \$1,500; authorizes the Commissioner of Internal Revenue to delegate authority to collectors to make refunds when the amount involved does not exceed \$1,000; authorizes the appointment of two Assistant Commissioners of the Bureau of Internal Revenue; and extends to March 1, 1944, the period within which powers of appointment may be made free of estate or gift tax.

ACCOUNTS AND COLLECTIONS UNIT

The Accounts and Collections Unit is the central administrative organization for the 64 internal revenue collection districts and makes the administrative audit of all expenditures for the Internal Revenue Service. The Unit also administers the employment taxes imposed under Chapter 9 of the Internal Revenue Code, the taxes under Subchapter A (Federal Insurance Contributions Act) being with respect to employment by others than carriers, Subchapter B with respect to employment by carriers, and Subchapter C (Federal Unemployment Tax Act) with respect to the tax on employers of eight or more.

There were 57,298,994 tax returns filed in collectors' offices during the fiscal year 1943, an increase of 12,547,248 over the previous year. Of the total returns filed, 40,507,314 were income tax returns, an in-

crease of 12,734,235 during the year. The increase in the number of returns filed may be attributed largely to the reduced exemptions on income taxes and to greater employment throughout the country.

A total of 16,529,206,905 revenue stamps, valued at \$3,122,024,388, was issued to collectors of internal revenue and the Postmaster General during the year, compared with 15,642,869,033 stamps, valued at \$3,107,143,869, issued during 1942.

Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited to their accounts, amounted to \$757,855,562. There were 191 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed, compared with 231 applications in the preceding year.

During the year 209,846 income tax, 145,447 miscellaneous tax, and 684,715 employment tax returns were investigated by field deputy collectors, and 5,224,500 information returns were verified. At the close of business June 30, 1943, there were outstanding in the 64 collection districts, for field investigation, 60,284 income tax returns, compared with 12,190 as of June 30, 1942. The number of information returns on hand June 30, 1943, was 6,313,407, compared with 1,231,400 as of June 30, 1942. On June 30, 1943, there were 250,477 warrants for distraint in the custody of the collectors' field forces for collection, compared with 174,840 as of June 30, 1942.

Collectors of internal revenue, after having taken the necessary administrative action, transmitted to the Bureau or otherwise disposed of 358,841 claims, as compared with 303,259 claims in 1942, an increase of 55,582. The number of claims on hand in collectors' offices at the end of the fiscal year was 29,730, compared with 15,687 at the close of the previous fiscal year.

Field deputy collectors of internal revenue served 618,759 warrants for distraint, which resulted in the collection of \$73,127,375. An average of 6,395 producing field deputy collectors made a total of 3,301,745 revenue-producing investigations, including the serving of warrants for distraint, compared with 2,873,404 revenue-producing investigations made by an average of 4,720 producing field deputy collectors in the preceding year. The total amount collected and reported for assessment by field deputy collectors was \$150,643,949, as compared with \$113,794,106 in the previous year. The average number of investigations made per field deputy and the average amount of tax collected and reported for assessment were 516 and \$23,557, respectively, as compared with 609 and \$24,109 in 1942.

The supervisors of accounts and collections submitted 81 reports covering their examination of the accounts of collectors of internal revenue during the year, compared with 98 reports submitted during the year ended June 30, 1942. Every collector's office was examined at least once during the year. Six new collectors and five acting collectors were installed by the supervisors during the fiscal year. Seven collectors' offices were transferred under renewal bonds.

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

view to maintaining the usual high standard of requirement for employment.

The Disbursement Accounting Division administratively examined and recorded 1,548 monthly accounts of collectors of internal revenue, internal revenue agents in charge, Technical Staff and district supervisors, including the San Juan (P. R.) branch of the district of Maryland and the Honolulu (T. H.) branch of the San Francisco Alcohol Tax District No. 14, comprising a total of 154,691 vouchers, in addition to which 4,932 expense vouchers of employees and 25,412 vouchers covering passenger and freight transportation and miscellaneous expenses were audited and passed to the chief disbursing officer, Treasury Department, or the General Accounting Office for payment.

Assessments of employment taxes.—During the year, 4,896 assessment lists, consisting of 9,580,778 items totaling \$1,456,982,182—an increase of \$278,557,275 over the previous year—were approved by the Commissioner. These lists included original and additional assessments of taxes under Chapter 9 of the Internal Revenue Code, formerly Titles VIII and IX of the Social Security Act and Carriers Taxing Act of 1937. Included in this total were 1,809 lists prepared by the collectors' offices and adjusted by the Bureau, consisting of 9,506,602 items totaling \$1,446,114,688, and 3,087 lists prepared in the Bureau, consisting of 74,176 items totaling \$10,867,494, as further analyzed in the following tabulations:

Analysis of employment tax assessments appearing on collectors' lists

Sources	Items	Tax and penalty	Interest	Total
Federal Insurance Contributions Act...	9,017,191	\$1,087,397,742.89	\$943,963.03	\$1,088,251,695.92
Federal Unemployment Tax Act.....	456,951	154,788,726.31	600,206.92	155,388,933.23
Carriers taxes.....	32,460	202,419,937.50	54,120.88	202,474,058.38
Total.....	9,506,602	1,444,516,406.70	1,598,280.83	1,446,114,687.53

Analysis of employment tax assessments appearing on Commissioner's lists

Sources	Items	Tax	Penalty	Interest	Total
Federal Insurance Contributions Act.	27,704	\$1,117,151.97	\$129,960.82	\$139,188.77	\$1,386,301.56
Federal Unemployment Tax Act.....	46,427	7,724,160.67	652,337.63	885,821.76	9,262,320.06
Carriers taxes.....	45	208,099.60	.....	9,773.37	218,872.97
Total.....	74,176	9,050,412.24	782,298.45	1,034,783.90	10,867,494.59

Taxes under the Federal Insurance Contributions Act.—Collections of taxes imposed under the Federal Insurance Contributions Act amounted to \$1,131,546,129 for the year, as compared with \$895,335,861 for 1942, an increase of \$236,210,268. These amounts include both the employees' tax and the employers' tax, each of which was imposed at the rate of 1 per cent of taxable wages paid. Returns under the Act are required on a quarterly basis, 8,939,225 being filed during the fiscal year, as compared with 9,470,856 filed in the preceding year. The complete and final audit of returns under the Act is conducted in the offices of collectors of internal revenue.

The following table sets forth information relative to claims disposed of under the Federal Insurance Contributions Act and/or Title VIII of the Social Security Act:

Claims under the Federal Insurance Contributions Act and/or Title VIII of the Social Security Act, except special refunds under section 1401(d) of the former Act, received and disposed of during the fiscal year 1943

Claims:	Number
Pending at beginning of year.....	4,159
Filed during year (new claims).....	14,234
Received from other sources.....	211
Total to be disposed of.....	18,604
Allowed in full or in part.....	11,479
Rejected.....	2,775
Canceled.....	152
Total disposed of.....	14,406
Pending at end of year.....	4,198
Certificates of allowance issued when no claims were filed....	1,316
Overassessments settled by:	Amount
Abatement.....	\$1,070,938.90
Credit.....	492,519.86
Refund.....	493,132.62
Total.....	2,056,591.38
Interest.....	48,308.42
Grand total.....	2,104,899.80

NOTE.—The amount involved in claims filed during the year 1943 was \$2,402,037. Included in the allowed claims shown in the above tabulation were 4,596 collectors' claims for abatement, of which 198 were multiple-item claims involving 3,062 items. There were also allowed 1,062 collectors' claims recommending refunds of \$20,998, plus interest of \$218. The amount involved in the claims rejected during the year totaled \$591,429.

Special refunds.—Under the provisions of section 1401(d) of the Federal Insurance Contributions Act, effective with the calendar year 1940, an employee, performing services for more than one employer during a calendar year, may obtain a refund of the amount of employee's tax deducted from his wages and paid to the collector which is in excess of the tax on the first \$3,000 of such wages. To obtain such a refund the employee must file a claim after the calendar year in which the services were performed and within two years after the calendar year in which the wages involved are paid.

Claims for special refund, under section 1401(d) of the Federal Insurance Contributions Act, received and disposed of during the fiscal year 1943

Claims:	Number
Pending at beginning of year.....	6,463
Filed during year (new claims).....	50,688
Received from other sources.....	70
Total to be disposed of.....	57,221
Allowed in full or in part.....	39,291
Rejected.....	487
Canceled.....	32
Total disposed of.....	39,810
Pending at end of year.....	17,411

NOTE.—The amount involved in claims filed during the year 1943 was \$1,082,835. In connection with the claims allowed, \$863,505 was recommended for refund, and the amount involved in the claims rejected was \$9,238.

Offers in compromise.—On July 1, 1942, there were on hand 664 offers in compromise, aggregating \$113,194, which had been submitted in settlement of an aggregate liability of \$329,822, incurred under Title VIII of the Social Security Act and/or the Federal Insurance Contributions Act. There were 1,235 offers received, in the total amount of \$214,135, involving an aggregate liability of \$568,662; 926 offers in the amount of \$132,081 were accepted in settlement of liability of \$285,187; 208 offers, amounting to \$32,895 and involving liability of \$150,311, were rejected; 46 offers totaling \$6,079 for liability of \$21,702 were withdrawn; and 25 offers amounting to \$1,349 payable on the installment basis, covering liability of \$13,350, were terminated by default, leaving on hand at the close of the year 694 offers totaling \$154,925 and involving liability of \$427,934.

Coordination with the Social Security Board.—The Bureau and the Social Security Board continued to coordinate their decisions on questions involving provisions common to Title II of the Social Security Act and the Federal Insurance Contributions Act. At the beginning of the fiscal year 369 inquiries from the Board relating to such provisions were pending before the Bureau. During the fiscal year 717 similar inquiries were received from the Board, and 972 were disposed of, leaving 114 pending at the close of the fiscal year. Copies of 79 opinions of the General Counsel of the Federal Security Agency were furnished to the Bureau, and copies of 40 opinions of, or rulings approved by, the Chief Counsel for the Bureau were transmitted to the Federal Security Agency.

Tax under the Federal Unemployment Tax Act.—The tax under the Federal Unemployment Tax Act is imposed on employers of eight or more. The rate is 3 per cent on taxable wages paid during 1942 with respect to employment. Collections amounted to \$156,007,662, as compared with \$119,616,968 for the fiscal year 1942, an increase of \$36,390,694. Returns, on Form 940, are required on an annual basis, 397,595 being filed during the fiscal year, as compared with 417,647 filed during the preceding fiscal year.

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

A taxpayer is entitled to a credit against the tax imposed by the Act for contributions paid into unemployment funds under a State unemployment compensation law which is approved and certified by the Social Security Board to the Secretary of the Treasury. For the calendar year 1942, unemployment compensation laws of the 48 States, the District of Columbia, and the Territories of Alaska and Hawaii were so approved and certified. The maximum credit allowable is 90 per cent of the tax and, with certain exceptions, to be allowable to that extent the contributions must be paid into the State funds on or before the date the Federal return is required to be filed. Contributions paid after that date but before July 1 next following are allowable as a credit against the tax, but credit with respect to such contributions is limited to 90 per cent of the amount which would have been allowable had such contributions been paid on or before the due date of the Federal return.

Section 701 of the Revenue Act of 1941 extended the time within which contributions for the years 1936 to 1940, inclusive, could be

paid into a State fund in order to be allowable as credit against the Federal tax. Under section 701, subject to various specified conditions and limitations, contributions with respect to those years paid into a State fund before November 19, 1941, may be credited against the Federal tax for such years.

For the purpose of enabling the Bureau to determine whether the credit claimed by a taxpayer for contributions to a State fund is correct, each State furnishes the Bureau with a statement for each employer, showing the amount of contributions paid by the employer on or before the date the Federal return is required to be filed and the amounts and dates of payments made thereafter. During the fiscal year 1943 there were received from the States 718,516 such statements for the years 1936 to 1942, inclusive.

In addition to the credit against the Federal tax for contributions actually paid into State funds, the taxpayer may be entitled to an additional credit under section 1601(b) of the Act. This additional credit is allowable to an employer if, by reason of having stabilized the employment of his employees in a State for some other reason, he is granted an "experience rate" under the laws of the State and is thereby permitted to pay contributions at a lower rate than that paid generally by other employers. Certain conditions with respect to a State law are imposed by the Act that must be met before an employer is entitled to the additional credit. For the calendar years 1938 and 1939, the State of Wisconsin was the only State having a law that complied with the conditions imposed by the Act. For the year 1940, four States granted "experience rates." The number increased to 16 States and the Territory of Hawaii for 1941, and to 33 States and the Territory of Hawaii for 1942.

Field investigations conducted by the States in connection with the administration of State unemployment compensation laws result in numerous correction statements being submitted to the Bureau, showing changes in the amounts standing to the employers' credit in the State funds. This causes a considerable number of cases to be reopened for audit by the Bureau.

Number of Federal unemployment tax returns (annual) received, reopened, and closed by the Bureau during the fiscal year 1943 and the number pending at the beginning and close of the year, by tax years

Tax year	On hand July 1, 1942	Received during year	Reopened during year	Total	Disposed of during year	On hand June 30, 1943
1936	615	1,288	695	2,598	2,310	288
1937	1,291	2,079	4,713	5,083	4,519	564
1938	2,279	2,783	4,094	9,156	8,406	750
1939	13,964	4,140	5,661	23,765	21,822	1,943
1940	27,951	7,205	8,230	43,386	37,078	6,308
1941	365,043	17,928	5,573	388,544	341,659	46,885
1942		362,192		362,192		362,192
Total	411,133	397,595	25,066	834,694	415,694	419,000

The Bureau submitted 56 returns to the field for investigation during the fiscal year. Independent of these cases, the field force submitted reports, prepared in connection with income tax investigations, for

the years 1936 to 1941, inclusive, which are included in the following table:

Revenue agents' reports received and closed by the Bureau during the fiscal year 1943 and the number pending at the beginning and close of the year, by tax years

Tax year	On hand July 1, 1942	Received during year	Total	Disposed of during year	On hand June 30, 1943
1936	26	17	43	22	21
1937	113	38	151	124	27
1938	192	178	370	343	27
1939	207	479	686	672	114
1940	157	1,282	1,439	1,411	28
1941		1,433	1,433	1,365	68
Total	595	3,427	4,122	3,837	285

Analysis of revenue agents' reports closed during each of the fiscal years 1939 to 1943, inclusive

Fiscal year	Total number	Additional tax		Overassessment		No change
		Number	Amount	Number	Amount	
1939	11,635	8,533	\$1,218,630.33	1,064	\$160,988.87	2,038
1940	10,838	7,777	1,168,859.36	1,212	216,204.90	1,904
1941	9,538	7,119	1,428,412.75	926	344,221.86	1,493
1942	5,922	4,301	643,797.43	758	161,440.19	863
1943	3,837	2,521	453,950.61	523	121,809.31	793
Total	41,825	30,251	4,903,650.48	4,483	1,004,665.13	7,091

The following table sets forth information relative to claims adjusted and certificates of overassessment or of allowance issued under the Federal Unemployment Tax Act and/or Title IX of the Social Security Act:

Claims under the Federal Unemployment Tax Act and/or Title IX of the Social Security Act received and disposed of during the fiscal year 1943

Claims:	Number
Pending at beginning of year	10,191
Filed during year (new claims)	17,792
Received from other sources	61
Total to be disposed of	28,044
Allowed in full or in part	15,820
Rejected	5,428
Canceled	115
Total disposed of	21,363
Pending at end of year	6,681
Certificates of overassessment and certificates of allowance issued when no claims were filed	4,304
Overassessments settled by:	Amount
Abatement	\$3,215,118.52
Credit	73,748.76
Refund	1,434,933.24
Total	4,723,800.52
Interest	57,988.80
Grand total	4,781,789.32

NOTE.—The amount involved in claims filed during the year 1943 was \$4,882,910. Included in the allowed claims shown in the above tabulation were 3,350 collectors' claims for abatement, of which 18 were multiple-item claims involving 307 items. There were also allowed 4,514 collectors' claims recommending refunds of \$156,663, plus interest of \$828. The amount involved in the claims rejected during the year totaled \$1,447,027.

Offers in compromise.—On July 1, 1942, there were on hand 498 offers in compromise, aggregating \$72,382, which had been submitted in settlement of an aggregate liability of \$576,951, incurred under

Title IX of the Social Security Act and/or the Federal Unemployment Tax Act. There were 1,352 offers received, in the total amount of \$94,367, involving an aggregate liability of \$1,235,872; 731 offers in the amount of \$83,319 were accepted in settlement of liability of \$539,491; 373 offers, amounting to \$72,571 and involving liability of \$430,858, were rejected; 34 offers amounting to \$5,057 and involving liability of \$19,903 were withdrawn; and 9 offers totaling \$269 payable on the installment basis, covering liability of \$4,545, were terminated by default, leaving on hand at the close of the year 703 offers totaling \$105,533 and involving liability of \$818,026.

Carriers taxes (Chapter 9, Subchapter B, I. R. C.).—Collections of employers' tax and employees' tax under Chapter 9, Subchapter B, of the Internal Revenue Code (employment by carriers) aggregated \$211,103,522, as compared with \$170,395,247 for the previous year, an increase of \$40,708,275. Each tax was imposed at the rate of 3 per cent of the taxable compensation earned during 1942, and at the rate of 3½ per cent for 1943. Collections of employee representatives' tax, which was imposed at the rate of 6 per cent of the taxable compensation earned during 1942, and at the rate of 6½ per cent for 1943, amounted to \$47,721, as compared with \$13,767 for the previous year, an increase of \$33,954. Returns are required on a quarterly basis, 31,261 being filed by employers, an increase of 307; 1,773 returns were filed by employee representatives, an increase of 190 over the previous year. The complete and final audit of these returns is conducted in the offices of collectors of internal revenue.

The following table sets forth information relative to claims disposed of under Chapter 9, Subchapter B, Internal Revenue Code, and/or the Carriers Taxing Act of 1937:

Claims under Chapter 9, Subchapter B, Internal Revenue Code, and/or the Carriers Taxing Act of 1937 received and disposed of during the fiscal year 1943

Claims:	Number
Pending at beginning of year	49
Filed during year (new claims)	234
Received from other sources	1
Total to be disposed of	284
Allowed in full or in part	92
Rejected	72
Canceled	26
Total disposed of	190
Pending at end of year	94
Certificates of allowance issued when no claims were filed	2
Overassessments settled by:	Amount
Abatement	\$546,892.88
Credit	26,454.44
Refund	4,803.91
Total	578,151.23
Interest	92.70
Grand total	578,243.93

NOTE.—The amount involved in claims filed during the year 1943 was \$2,329,315. Included in the allowed claims shown in the above tabulation were 17 collectors' claims for abatement. There were also allowed two collectors' claims recommending refunds of \$33.80. The amount involved in the claims rejected during the year totaled \$730,507.

Coordination with Railroad Retirement Board.—The Bureau and the Railroad Retirement Board continued to coordinate their decisions on questions involving provisions common to the Railroad Retirement Act of 1937, the Railroad Unemployment Insurance Act, and

Subchapters B and C of Chapter 9 of the Internal Revenue Code, as amended. At the beginning of the fiscal year, 2 inquiries from the Board relating to such provisions were pending before the Bureau; during the fiscal year 11 similar inquiries were received, and 12 were disposed of, leaving 1 pending at the close of the year. Copies of 300 opinions of the General Counsel of the Railroad Retirement Board were furnished to the Bureau and copies of 6 opinions of, or rulings approved by, the Chief Counsel for the Bureau were transmitted to the Board.

INCOME TAX UNIT

General functions.—The Income Tax Unit is charged with the administration of the internal revenue laws with reference to taxes on income, excess profits of corporations, and refunds of certain processing taxes, and the laws limiting profits on certain Army and Navy contracts. The administration includes the preparation of regulations and interpretative and procedural rulings and instructions regarding such laws and the examination and adjustment of returns filed thereunder, through office audits and field investigations, for the purpose of determining the correct tax liability as required by law.

INCOME AND EXCESS PROFITS TAXES

Collections.—During the fiscal year 1943, collections of income and excess profits taxes amounted to \$16,297,079,798. This is more than double the amount collected in the fiscal year 1942, which totaled \$8,002,481,776. The comparison in detail is as follows:

Collections during the fiscal years 1942 and 1943

Source	Fiscal year		Increase or decrease (-)
	1942	1943	
Corporation income tax: ¹			
Current collections ²	\$2,763,981,270	\$4,136,966,549	\$1,372,985,279
Back collections ²	305,292,076	383,885,161	78,593,085
Total ¹	3,069,273,346	4,520,851,710	1,451,578,364
Declared value excess-profits tax: ²			
Current collections ²	40,117,025	61,506,751	21,389,726
Back collections ²	12,102,064	20,925,734	8,823,670
Total	52,219,089	82,432,485	30,213,396
Excess profits tax:			
Current collections ²	1,595,400,071	4,843,968,211	3,248,568,140
Back collections ²	22,788,880	219,895,408	197,106,528
Total	1,618,188,951	5,063,863,619	3,445,674,668
Individual income tax:			
Current collections ²	3,108,005,194	5,771,000,640	2,662,995,446
Back collections ²	154,795,196	172,916,339	18,121,143
Total	3,262,800,390	5,943,916,979	2,681,116,589
Victory tax withheld		686,015,010	686,015,010
Total income and excess profits tax	8,002,481,776	16,297,079,798	8,294,598,022
Unjust enrichment taxes	4,401,768	1,808,294	-2,593,474
Grand total	8,006,883,544	16,298,888,092	8,292,004,548

¹ The corporation income tax collections for the fiscal year 1942 include \$2,805 and for the fiscal year 1943 include \$12,426 paid by the Alaska Railways under sections 1300 and 1301 of the Internal Revenue Code. In addition, these collections also include tax withheld at source under sections 143 and 144 of the Internal Revenue Code, and reported by withholding agents, although much of this tax was withheld from taxpayers other than corporations. The exact amount of these collections cannot be stated as it has not been tabulated separately.

² The term "current collections" means, in general, taxes paid within 12 months after the close of the taxable year for which the return was filed. The term "back collections" means, in general, taxes paid more than 12 months after the close of the taxable year for which the return was filed.

³ Includes collections of excess profits (Vinson Act) of \$981,717 for the fiscal year 1942 and \$420,489 for the fiscal year 1943.

Returns filed.—The number of all types of income and excess profits returns filed during the past fiscal year on which tax was reported and assessed was 30,439,764, as compared with 18,164,900 returns in the fiscal year 1942, an increase of 12,274,864. In addition, 10,067,550 returns were filed during the fiscal year 1943 showing no income subject to tax, compared with 9,608,179 such returns for the preceding fiscal year. The total number of income tax returns filed by individuals was 37,075,649, which represents an increase of 40.6 per cent over the number received in the preceding year. The number of returns shown for each fiscal year includes the delinquent returns filed during that year relating to prior years.

The increase in number of returns filed during 1943 is due principally to (1) the reduction in the filing requirements from \$750 to \$500 for single persons and from \$1,500 to \$1,200 for married persons, and (2) the wartime expansion of employment and incomes. Included in the returns filed in 1943 are 2,007,452 quarterly returns of victory tax withheld, filed by employers to cover the quarter ended March 31, 1943, the first quarter in which such withholding was required. Details as to the number of returns filed are as follows:

Type of return	Fiscal year					
	1942			1943		
	Taxable	Nontaxable	Total	Taxable	Nontaxable	Total
Individuals:						
Citizens and resident aliens ¹	17,753,970	8,581,104	26,335,074	28,012,748	9,034,199	37,046,947
Nonresident aliens	33,970	(²)	33,970	28,702	(²)	28,702
Fiduciaries	84,322	198,331	282,653	80,121	223,350	303,471
Partnerships		445,707	445,707		482,731	482,731
Employers—Victory tax withheld				2,007,452	(²)	2,007,452
Withholding agents	11,501	(²)	11,501	15,538	(²)	15,538
Corporations:						
Income tax	239,783	292,235	532,018	242,068	254,515	496,583
Personal holding company surtax	541	5,388	5,929	521	4,206	4,727
Excess profits tax	40,813	81,450	122,263	52,614	65,066	117,700
All other		3,964	3,964		3,463	3,463
Total	18,164,900	9,608,179	27,773,079	30,439,764	10,067,550	40,507,314

¹ Includes 8,343,305 taxable and 4,165,974 nontaxable Forms 1040-A filed during the fiscal year 1942 and 11,817,538 taxable and 4,799,428 nontaxable Forms 1040-A filed during the fiscal year 1943.

² Reported with the taxable returns.

Examination of income and excess profits tax returns upon receipt by the Income Tax Unit.—Of the returns filed during the fiscal year 1943, as shown in the preceding table, those forwarded to the Income Tax Unit at Washington numbered 2,223,172, consisting of income tax returns of individuals reporting incomes of substantial amounts or involving complex transactions,¹ taxable returns of fiduciaries, returns of withholding agents, corporation income tax and excess profits tax returns, and personal holding company returns.

Upon initial review of the returns forwarded to Washington (including those on hand in Washington on July 1, 1942, relating to previous

¹ As in preceding years, all returns on Form 1040A were retained by the collectors for audit. In addition, the collectors were authorized to retain for audit in their districts Forms 1040 which reported net incomes of under \$4,000 for the tax year 1942 (provided total receipts from business or profession were not in excess of \$25,000). During the fiscal year 1943, the number of Forms 1040 filed equaled 20,929,981, of which 19,436,846 were retained by collectors under this rule.

taxable years), 1,263,817 were closed and 1,119,139 were found to require further consideration and investigation by the field offices of the Income Tax Unit.

Investigation of tax returns by the field offices.—The number of income and excess profits tax returns investigated during the fiscal year 1943 was 585,243, as compared with 551,861 for the previous fiscal year, an increase of 6 per cent. These figures include all returns for which the examiners' reports have been submitted, whether or not the cases have been finally released by reviewing officers.

Estate and gift tax returns investigated by the field offices during the fiscal year numbered 18,101, as compared with 18,044 for the previous fiscal year.

The total number of income and excess profits tax returns on which action was completed by the field offices during the fiscal year 1943 was 1,644,647, consisting of 1,577,509 income tax returns and 67,138 excess profits tax returns. In addition, the field offices completed their work on 22,255 estate and gift tax returns. The results shown include returns which required investigation as well as returns for which investigations were deemed unnecessary. The following table shows the number of returns on which action was completed during the fiscal year 1943, compared with the number completed during the preceding year:

Number of tax returns on which action has been completed by field offices during fiscal years 1942 and 1943

Type of return	Fiscal year	
	1942	1943
INCOME TAX		
Corporation, individuals and taxable fiduciaries:		
No change.....	608,858	835,780
Deficiency adjustments.....	272,265	278,106
Overassessment adjustments.....	58,235	68,739
Total.....	939,398	1,182,695
Partnerships and nontaxable fiduciaries.....	432,329	394,914
Total income tax returns.....	1,371,727	1,577,609
EXCESS PROFITS TAX		
No change.....	30,751	48,688
Deficiency adjustments.....	4,016	14,019
Overassessment adjustments.....	1,693	4,431
Total excess profits tax returns.....	36,460	67,138
ESTATE AND GIFT TAX		
No change.....	9,092	9,470
Deficiency adjustments.....	11,415	11,622
Overassessment adjustments.....	1,194	1,163
Total estate and gift tax returns.....	21,701	22,255

Petitions to The Tax Court of the United States filed during 1943 involved 5,283 returns and proposed tax deficiencies of \$92,887,169. This compares with 5,159 returns and tax deficiencies of \$79,435,744 for the fiscal year 1942. For a statement showing the number of returns, amounts of proposed tax, and penalties in cases petitioned, classified by tax years, see page 119.

Revenue results of investigation of income and excess profits tax returns.—The total amount of additional tax, interest, and penalty

assessed during 1943 was \$392,832,986, the largest amount of any fiscal year on record, of which \$311,932,601 applied to income tax returns and \$80,900,385 to excess profits tax returns. Excluding jeopardy and duplicate items, the amounts for these two classes of taxes were \$293,795,476 and \$78,722,864, respectively. In relation to the total technical personnel assigned to the field offices, the amount of additional tax, interest, and penalty assessed in 1943 represented an average of \$95,738 for each agent, as against \$65,650 for 1942. An analysis of the assessments for the fiscal year 1943 as compared with the fiscal year 1942 follows:

Additional income and excess profits tax assessments made during the fiscal years 1943 and 1942, by nature of assessment

Nature of assessment	Number of returns	Additional tax	Interest	Penalty	Total
FISCAL YEAR 1943					
Regular.....	296,485	\$321,972,462	\$46,362,187	\$4,183,701	\$372,518,340
Jeopardy ¹	1,487	11,167,459	2,445,851	2,385,826	15,999,136
Duplicate.....	503	3,709,449	533,525	72,536	4,315,510
Total.....	298,475	336,849,360	49,341,563	6,642,063	392,832,986
FISCAL YEAR 1942					
Regular.....	274,722	215,001,749	35,178,748	4,393,222	255,573,719
Jeopardy ¹	1,570	20,429,416	4,343,107	7,085,235	31,858,758
Duplicate.....	279	834,733	253,873	44,945	1,133,551
Total.....	276,571	236,265,898	40,775,728	11,524,402	288,566,028

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

Stage at which additional tax was assessed.—The settlement authority vested in the field agents was employed even more effectively in 1943 than in the preceding year, as evidenced by a further increase in the proportion of cases closed by agreements with taxpayers without the issuance of formal deficiency notices which are otherwise required by law and from which taxpayers may appeal to The Tax Court. Of the total number of 296,988 income and excess profits tax returns on which regular additional assessments (including duplicate-regular) were made, 284,036 additional assessments, or 95.6 per cent, were made by agreement with the taxpayers without the necessity of a statutory notice, as compared with 95.3 per cent in the fiscal year 1942. Of the total regular additional tax assessed (including duplicate-regular), aggregating \$325,681,901, the amount assessed by agreement was \$280,919,066, or 86.3 per cent, as compared with 81.6 per cent for last year.

There follows a table showing, by stage at which additional assessment was made, the number and amount of additional income and excess profits tax assessments made during the fiscal years 1942 and 1943.

Number and amount of additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1943 and 1942, by stage at which assessment was made

Stage at which additional assessment was made	Returns		Additional tax		Interest	Penalty	Total
	Number	Per cent of total	Amount	Per cent of total			
FISCAL YEAR 1943							
On agreements executed prior to issuance of statutory notice	284,036	95.6	\$280,919,066	86.3	\$33,103,778	\$2,893,132	\$316,915,976
Default or agreement after issuance of statutory notice	9,149	3.1	13,248,433	4.1	2,645,920	770,310	16,664,663
In appealed cases, after trial on the merits and decisions by The Tax Court, or upon stipulation before The Tax Court of cases settled by Technical Staff and/or Chief Counsel	3,803	1.3	31,514,402	9.7	11,146,014	592,795	43,253,211
Total	296,988	100.0	325,681,901	100.0	46,895,712	4,256,237	376,833,850
Jeopardy provisions of the Code	1,487		11,167,459		2,445,851	2,385,826	15,999,136
Grand total	298,475		336,849,360		49,341,563	6,642,063	392,832,986
FISCAL YEAR 1942							
On agreements executed prior to issuance of statutory notice	262,017	95.3	176,229,032	81.6	24,949,927	2,260,253	203,439,212
Default or agreement after issuance of statutory notice	8,965	3.3	12,623,356	5.8	2,337,053	1,514,544	16,474,953
In appealed cases, after trial on the merits and decision by The Tax Court, or upon stipulation before The Tax Court of cases settled by Technical Staff and/or Chief Counsel	4,019	1.5	26,964,094	12.5	9,145,641	663,370	36,793,106
Total	275,001	100.0	215,816,482	100.0	36,432,621	4,438,167	256,707,270
Jeopardy provisions of the Code	1,570		20,429,416		4,343,107	7,086,235	31,858,758
Grand total	276,571		236,245,898		40,775,728	11,524,402	288,566,028

For a distribution of the additional assessments made during the fiscal year 1943 by tax years for each stage at which assessment was made, see pages 115-118.

Refunds, abatements, and credits.—The number of income and excess profits tax cases involving refunds or credits of tax or interest to taxpayers or abatement of tax audited and closed by the Income Tax Unit during the fiscal year 1943 was 93,093, as compared with 77,405 such cases closed during the fiscal year 1942, an increase of 15,688, or 20.3 per cent. Of the total of 93,093 overassessments for 1943, 49,195 were made to taxpayers without the necessity for filing claims. This compares with 42,361 in the previous year.

Of the overassessments settled in 1943 by the Income Tax Unit, 64,297 represented refunds or credits of tax or interest involving \$49,511,101, as compared with 60,149 involving \$37,907,010 in 1942.

The amount involved in overassessments of all types for 1943 represented by refunds, credits, interest, and abatements for income and excess profits tax cases audited in the collectors' offices as well as by the Income Tax Unit was \$113,777,043, as compared with \$99,526,248 the previous year.

There follows a table showing a comparison of claims acted upon and certificates of overassessment issued during the fiscal years 1942 and 1943 by the Income Tax Unit:

Number of certificates of overassessment issued and claims disposed of during the fiscal years 1942 and 1943

	Fiscal year	
	1942	1943
Allowances:		
Certificates of overassessment issued when no claims had been filed	42,361	49,195
Claims allowed in full or in part	35,044	43,898
Total allowances	77,405	93,093
Status of claims:		
Pending at beginning of year	32,819	29,476
Filed during year (new claims)	44,405	73,867
Total to be disposed of	77,224	103,343
Allowed in full or in part	35,044	43,898
Rejected	12,704	10,186
Total disposed of	47,748	54,084
Pending at end of year	29,476	49,269

There were also allowed 41,078 collectors' claims, of which 18,522 recommended abatements or credits and 22,556 recommended refunds. These claims were largely multiple-item claims, i. e., claims in behalf of a number of taxpayers, and involved 46,240 items for abatement or credit and 102,724 items for refund.

There follows a table showing the amount involved in tax overassessments scheduled during the years 1942 and 1943 resulting from audit of income and excess profits tax returns, including cases settled by the collectors' offices as well as the Income Tax Unit:

Amounts of overassessments, by method of settlement, and interest allowed on all income and excess profits tax cases closed during the fiscal years 1942 and 1943

	Fiscal year	
	1942	1943
Overassessment settled by—		
Abatement:		
Regular	\$17,422,871	\$36,635,793
Duplicate	41,822,967	25,304,953
Credit	9,745,625	13,121,884
Refund	25,087,380	31,790,502
Total	94,078,843	106,853,132
Interest	5,447,405	6,928,911
Grand total	99,526,248	113,777,043

NOTE.—The amount involved in claims filed during the year 1943 was \$214,616,110, compared with \$95,254,994 the preceding year. Of the claims disposed of during the year, the amount rejected totaled \$78,321,257, compared with \$47,462,184 the preceding year.

Inventory of returns on hand in the field offices.—The total number of open income and excess profits tax returns on hand in the field offices at the close of the year was 538,982, compared with 442,057 on June

30, 1942 (excluding in each year returns tentatively accepted without investigation). The net increase between the two dates was 96,925, or 21.9 per cent. Returns for 1940 and prior tax years on hand as of June 30, 1943, numbered 102,010, as compared with 61,766 returns for 1939 and prior tax years on hand a year ago; thus the prior year returns constituted 19 per cent of the total number on hand at the close of the fiscal year 1943, as compared with 14 per cent for 1942.

Number of income and excess profits tax returns on hand in the field offices for investigation and in process of settlement, by tax years, as of June 30, 1942 and 1943

Tax years	Number of income and excess profits tax returns on hand as of June 30—		Tax years	Number of income and excess profits tax returns on hand as of June 30—	
	1942	1943		1942	1943
1920 and prior.....	182	134	1935.....	1,659	1,194
1921.....	40	35	1936.....	3,392	2,375
1922.....	42	41	1937.....	5,963	3,833
1923.....	46	41	1938.....	13,042	6,070
1924.....	51	52	1939.....	34,758	15,930
1925.....	65	64	1940.....	241,715	70,038
1926.....	75	74	1941.....	137,995	386,118
1927.....	80	85	1942.....	581	50,654
1928.....	111	104	1943.....		200
1929.....	185	155	Total.....	442,957	538,982
1930.....	244	196	Total prior year returns.....	61,766	102,010
1931.....	248	220	Total current year returns.....	380,291	436,972
1932.....	322	357			
1933.....	396	386			
1934.....	865	726			

The income and excess profits tax returns on hand in the field offices as of June 30, 1942 and 1943, are classified according to pending status in the table which follows:

Number of income and excess profits tax returns on hand in field offices for investigation, and in process of settlement, by pending status as of June 30, 1942 and 1943

Pending status	Number of income and excess profits tax returns on hand as of June 30—	
	1942	1943
Returns on which agents' reports have not been completed:		
Awaiting classification.....	34,064	2,691
In process of verification.....	316,093	427,671
In review or typing.....	54,594	59,264
Total.....	404,751	489,626
Returns on which agents' reports have been completed:		
In 30-day file.....	10,862	14,270
Awaiting action after protest or preliminary notice default.....	22,948	31,073
In 90-day file.....	3,496	4,013
Total.....	37,306	49,356
Grand total.....	442,057	538,982

Included above under "returns on which agents' reports have been completed" as of June 30, 1943, are 49,356 income and excess profits tax returns involving adjustments not agreed to by the taxpayers, as

compared with 37,306 income and excess profits tax returns in such status at the close of the previous year.

MISCELLANEOUS TAX UNIT

The Miscellaneous Tax Unit is concerned with the administration of all internal revenue taxes except the income and excess profits taxes, the taxes applicable to alcoholic beverages, and those relating to employment. Detailed statements concerning the particular taxes administered in each of the five divisions of the Miscellaneous Tax Unit are set forth in the paragraphs which follow.

Collections of miscellaneous taxes for the fiscal year 1943 were \$3,150,146,915, an increase of \$343,040,491 compared with collections for the preceding year.

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

Collections of estate tax for the year amounted to \$414,530,599, an increase of \$74,207,694 over the collections for the preceding year.

Collections of gift tax amounted to \$32,965,079, which represents a decrease of \$59,252,304 as compared with the collections for the preceding year.

Assessment and collection of proposed deficiencies in estate and gift taxes aggregating \$70,537,026, asserted in 349 cases, were withheld pending the adjudication of appeals filed with The Tax Court of the United States.

Returns.—There were 18,430 estate tax returns and 23,872 gift tax returns received during the year. Estate tax returns are referred to the internal revenue agents in charge for investigation and determination of the tax, and later these returns receive a post-audit review in the Bureau at Washington. Field investigations in connection with gift tax returns are conducted only in designated cases, which are likewise subjected to a post-audit review. All other gift tax returns are audited in the Bureau in Washington without reference to the field.

Number of estate tax and gift tax returns on hand, received, and audited during the fiscal years 1942 and 1943

	Estate tax		Gift tax	
	1942	1943	1942	1943
On hand at beginning of year.....	13,861	13,112	6,793	13,716
Received.....	19,633	13,430	30,048	23,872
Total to be disposed of.....	33,494	31,542	36,841	37,587
Disposed of.....	20,382	20,027	23,126	29,642
On hand at end of year.....	13,112	11,515	13,715	7,945

¹ During the year, 1,930 out of 1,975 gift tax cases requiring post-audit review were disposed of, leaving on hand only 45 cases requiring similar disposition.

As a result of field investigations and Bureau audits, assessments of \$58,813,947 were made in estate tax cases and \$6,707,629 in gift tax cases.

Claims.—There were 975 claims for refund of estate tax and gift tax received during the year, as compared with 1,468 claims received

during the preceding year. Refunds of estate and gift taxes, with interest thereon, were allowed in the total amount of \$6,855,228, representing 2,462 cases. Included in this amount were refunds of \$383,218 authorized as a result of court decisions in 21 cases.

Estate tax and gift tax claims received and disposed of during the fiscal year 1943

	Estate tax claims				Gift tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1942	568	\$20,579,883.95	8	\$1,244,339.35	155	\$820,608.79	4	\$2,225.04
Received	800	21,715,847.09	316	3,318,356.41	175	952,778.77	104	234,056.10
Reopened	50	691,455.59			4	25,131.99		
Total to be disposed of	1,418	42,987,186.63	324	4,562,695.76	334	1,798,519.55	108	236,281.14
Allowed	727	3,806,432.68	299	2,752,322.33	124	297,087.72	101	189,976.52
Rejected	240	12,373,951.09	18	1,316,346.71	98	502,162.13	5	50,082.79
Total disposed of	967	16,180,383.72	317	4,068,669.04	222	799,249.85	106	231,059.31
On hand June 30, 1943	451	26,806,802.91	7	494,026.72	112	999,259.70	2	5,221.83
No claims filed, overassessments allowed	1,212	1,717,877.70	172	3,217,821.99	399	191,588.86	3	8,867.55
Interest allowed		800,549.35				41,691.87		
Total allowed, including interest	1,939	6,324,859.68	471	5,070,144.32	523	530,368.45	104	189,844.07

Court decisions.—Among the more important decisions affecting the estate and gift taxes are the following:

The decision of the Supreme Court of the United States, dated January 4, 1943, in the case of *Detroit Bank v. United States* (63 Sup. Ct., 297), involved the scope and superiority of the estate tax lien under section 315(a) of the Revenue Act of 1926. The Court held that the lien attaches to every interest of decedent, including property held by the entirety, is separate and distinct from the general lien under section 3186 of the Revised Statutes as amended, and need not be recorded to give it superiority to liens of mortgagees executed subsequent to the date of death, and to local, State, and county liens accrued after death.

The decision of the Supreme Court of the United States, dated January 11, 1943, in the case of *Harrison v. Northern Trust Co.* (63 Sup. Ct., 361), involved the deduction of a residuary estate to charitable organizations subject to payment of the estate tax. The Court held that only the amount actually passing to the charitable beneficiaries, after provision is made for the payment of the estate tax, is deductible.

The decisions of the Supreme Court of the United States, dated February 15, 1943, in the cases of *Smith v. Shaughnessy* (63 Sup. Ct., 545) and *Robinette v. Helvering* (63 Sup. Ct., 540), involved the application of the gift tax to remainders in trust in which the donors had retained contingent reversionary interests. In the first case the Court held that even though the remainder would be subject to the estate tax, the gift was complete except for the value of the retained

reversionary interest which was capable of actuarial calculation. In the second case, the Court held that the full value of the remainder was subject to the tax, since the value of the contingent reservation retained was incapable of actuarial calculation.

TOBACCO DIVISION.—The Tobacco Division is concerned with the administration of the laws relating to the taxes on the manufacture, sale, or removal of tobacco, snuff, cigars, cigarettes, cigarette papers and tubes, the purchase and sale of leaf tobacco, and the removal of tobacco products without the payment of tax.

The collections of tobacco taxes for the year amounted to \$923,857,284, an increase of 18.3 per cent over collections from similar sources during the preceding year.

A comparison of the collections of tobacco taxes for the fiscal years 1942 and 1943

Source	1942	1943	Increase or decrease (-)	
			Amount	Per cent
Cigars (large):				
Class A	\$10,884,329.09	\$4,286,995.54	-\$6,597,333.55	-60.6
Class B	142,981.76	2,299,016.86	2,156,035.10	1,507.9
Class C	2,820,657.49	9,484,622.84	6,663,965.35	235.2
Class D	449,951.17	732,756.12	302,804.95	67.3
Class E	70,908.62	5,112,823.14	5,041,914.52	7,110.4
Class F		1,011,040.87	1,011,040.87	
Class G		127,821.86	127,821.86	
Total	14,377,828.13	23,075,077.23	8,697,249.10	60.5
Cigars (small)	104,051.62	97,317.38	-6,734.24	-6.5
Cigarettes (large)	15,981.44	29,600.19	13,618.75	85.2
Cigarettes (small)	704,933,504.61	835,230,743.85	130,297,238.74	18.5
Tobacco, manufactured	52,138,924.73	47,849,119.88	-4,289,804.85	-8.2
Snuff	7,440,212.25	7,543,283.33	103,071.08	1.4
Total	59,579,136.98	55,392,403.21	-4,186,733.77	-7.0
Leaf tobacco sold	6,049.82	3,566.21	-2,483.61	-41.1
Cigarette papers	1,942,043.87	1,453,762.12	-488,281.75	-25.1
Cigarette tubes	18,513.90	18,563.80	49.90	.3
Cigar floor stocks tax		1,541,590.96	1,541,590.96	
Cigarette floor stocks tax	5,105.35	7,014,669.18	7,009,563.83	137,298.4
Grand total	780,982,215.72	923,857,283.63	142,875,067.91	18.3

The tax on small cigarettes, not including floor stocks tax, amounted to \$835,230,743, an increase of \$130,297,238, or 18.5 per cent, over collections for the preceding year.

The tax on large cigars, not including floor stocks tax, amounted to \$23,075,077, an increase of \$8,697,249, or 60.5 per cent compared with the preceding year.

The increases in collections of taxes on small cigarettes and large cigars may be attributed partly to certain increases in the rates of tax and partly to the general increase in the consumption of small cigarettes and large cigars.

Section 605(c) of the Revenue Act of 1942 imposed floor stocks taxes on large and small cigarettes and large cigars held by any person for sale at the first moment of November 1, 1942, and each person subject to the tax was required to make a return and pay the tax on or before December 31, 1942. A total of 380,740 floor stocks tax returns aggregating \$8,528,418, and 214 claims for refund of floor stocks tax aggregating \$13,144, were filed during the year.

Number of claims for the refund and abatement of tobacco taxes, for the redemption of tobacco stamps, and for drawback, received and disposed of during the fiscal year 1943

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1942	3	\$171.42	234	\$141,227.06	13	\$147,259.27	1	\$1,710.00	6	\$172.02
Received	77	21,676.05	2,213	2,102,402.54	1,176	952,528.15	7	7,361.29	128	29,296.34
Reopened			4	8.93						
Allowed	68	13,098.30	2,232	1,999,899.13	68	145,926.21	7	9,068.77	134	29,468.28
Rejected	5	7,277.56	15	5,452.35	4	3,787.97	1	2.52		.08
On hand June 30, 1943	7	1,471.61	204	238,267.07	117	950,073.24				

¹ Includes three claims reopened.

² In addition, interest in the amount of \$392.80 was allowed. The sum of \$1,999,899.13, representing claims allowed for the redemption of stamps, includes the following: Stamps which were rendered useless, \$1,328,561.83; stamps for which the owner alleged he had no further use, \$168,396.59; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer, \$502,940.71.

The withdrawals of tobacco products tax-free for the use of the United States, under authority of section 3331 of the Internal Revenue Code, amounted to 5,689,874,014 cigarettes and 1,978,161 pounds of manufactured tobacco, such withdrawals being effected under 8,266 permits.

Under the provisions of section 2197 of the Internal Revenue Code, manufacturers are authorized to withdraw tobacco products from their factories without the payment of tax, for use as sea stores. These products may be delivered directly to vessels or to bonded tobacco sea stores warehouses for subsequent delivery to vessels. There are 34 such warehouses now in operation.

Detailed statistics covering the manufacture and removal of manufactured tobacco, snuff, cigars, and cigarettes, the receipt and shipment of leaf tobacco, and the removal of cigarette papers and tubes, will be found in tables which appear in the appendix.

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

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

Collections during the fiscal years 1942 and 1943

Source	1942	1943	Increase or decrease (—)
Manufacturers' excise taxes:			
Lubricating oils	\$46,432,267.73	\$43,318,312.71	-\$3,113,955.02
Matches	6,929,995.79	9,372,261.29	2,442,265.50
Gasoline	269,557,150.81	288,785,826.00	-80,801,324.81
Gasoline	49,977,681.17	48,705,138.94	-1,272,442.28
Electrical energy	64,811,000.24	18,345,386.92	-46,465,613.32
Tires and inner tubes	21,545,389.16	14,885,182.88	-6,660,226.28
Rubber articles	2,968,390.47	1,616,124.32	848,135.20
Phonograph records	2,325,320.90	1,280,124.37	-1,045,196.67
Musical instruments	2,833,995.54	5,681,525.65	2,847,530.11
Luggage	17,701,608.69	6,912,969.83	-10,788,638.86
Electric, gas, and oil appliances	778,790.62	613,973.01	-164,817.61
Electric signs	6,971,676.81	6,461,448.00	-510,227.81
Brushing and store machines	165,558.16	37,223.54	-128,334.62
Washing machines	6,478,427.73	11,457,314.61	4,980,886.88
Optical equipment and photographic apparatus	3,101,846.59	3,657,242.89	555,396.30
Electric light bulbs and tubes	18,361,144.43	4,229,689.98	-14,131,454.45
Automobile trucks	77,171,920.04	1,424,230.26	-75,747,689.78
Other automobiles and motorcycles			

Collections during the fiscal years 1942 and 1943—Continued

Source	1942	1943	Increase or decrease (—)
Manufacturers' excise taxes—Continued.			
Parts and accessories for automobiles	\$28,087,714.42	\$20,478,407.66	-\$7,609,306.76
Radio sets, phonographs, components, etc.	19,144,408.18	5,590,589.48	-13,553,818.70
Refrigerators, air-conditioners, etc.	16,245,869.54	5,965,909.34	-10,279,960.20
Sporting goods	3,487,269.21	4,067,598.02	580,328.81
Firearms, shells, and cartridges	5,072,587.60	1,149,332.58	-3,923,255.02
Pistols and revolvers	84,494.05	61,513.26	-22,980.79
Repealed manufacturers' excise taxes	1,3,639,853.54	1,481,396.46	-3,158,457.08
Total	771,902,258.51	504,749,103.30	-267,153,155.21
Retailers' excise taxes:			
Jewelry	41,500,948.74	88,365,799.04	46,864,850.30
Furs	19,743,894.96	44,222,755.27	24,478,860.31
Toilet preparations	18,922,310.76	32,677,315.04	13,755,004.28
Total	80,167,124.46	165,265,869.35	85,098,744.89
Grand total	852,069,382.97	670,014,972.65	-182,054,410.32

¹ Includes taxes of \$3,551,037.44 on toilet preparations, \$45,977.52 on furs, \$37,957.32 on jewelry, \$3,936.86 on soft drinks, and \$944.40 on toothpastes and toilet soaps.

² Includes taxes of \$425,050.86 on toilet preparations, \$12,619.51 on toothpastes and toilet soaps, \$37,215.36 on furs, \$3,840.61 on jewelry, and \$2,670.12 on soft drinks.

Assessments.—A total of \$2,039,774,485, representing 5,498,964 items, was assessed on 2,772 miscellaneous tax assessment lists, which included original and additional assessments of all miscellaneous internal revenue taxes.¹ Included in the lists were 67,244 additional assessments, resulting from office audits and field investigations, representing taxes of \$81,326,950. The interest assessed and paid amounted to \$8,421,799.

Field reports and returns.—At the beginning of the year there were on hand 36 field reports, covering additional taxes in the amount of \$192,841, in connection with various sales taxes. During the year, 4,609 field reports were received, representing \$1,755,512 in additional taxes, and 4,624 were examined and closed, representing taxes amounting to \$1,814,367. On June 30, 1943, there were 21 reports in the amount of \$133,986 awaiting additional evidence. There were no reports on hand which had not been reached for consideration. In addition to the foregoing, 4,609,361 sales and miscellaneous tax returns, in the amount of \$1,074,142,721, were received and examined during the year.

Claims.—The number of claims received and disposed of by the Sales Tax Division during the fiscal year ended June 30, 1943, is shown in the following table:

Number of claims received and disposed of by the Sales Tax Division during the fiscal year 1943

Claims	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1942	1,044	\$4,678,336.52	374	\$927,867.76	9	\$59,436.18	1,427	\$5,675,640.46
Received	1,990	3,186,698.78	1,526	2,238,085.50	216	292,060.51	3,732	6,716,844.79
Reopened	80	90,093.27	17	136,293.29	1	9.00	98	226,395.56
Allowed	1,523	2,211,978.19	1,236	782,350.25	223	357,556.82	2,982	3,351,885.26
Rejected	562	2,767,008.19	157	1,012,972.38		107.24	719	3,780,087.81
On hand June 30, 1943	1,029	2,976,142.19	524	1,506,923.92	3	3,841.63	1,556	4,486,907.74

¹ As a matter of administrative convenience, the Sales Tax Division completes assessments, schedules claims and certificates of overassessment, and passes on offers in compromise for the Estate Tax Division, the Tobacco Division, the Capital Stock Tax Division, and the Miscellaneous Division.

In connection with the claims in the foregoing table, interest was allowed in the amount of \$119,047, compared with \$326,487 for the preceding year.

Credit cases.—At the beginning of the year there were on hand 8,307 sales tax credit cases, involving \$6,150,622. During the fiscal year, 42,481 cases, involving \$29,433,538, were received, and 48,359 cases, involving \$31,008,478, were disposed of. Of this number, 46,740 cases, involving \$30,714,991, were allowed, while 1,619 cases in the amount of \$293,487 were rejected. At the close of the fiscal year there were on hand 2,429 sales tax credit cases, involving \$4,575,682.

Offers in compromise.—On July 1, 1942, there were on hand 878 offers in compromise, aggregating \$456,678, which had been submitted in settlement of civil and criminal liabilities incurred in connection with various excise and other miscellaneous taxes. There were 15,030 offers, aggregating \$543,191, received; 14,876 offers, aggregating \$516,185, accepted; 321 offers, in the amount of \$120,618, rejected; and 28 offers, amounting to \$3,255, withdrawn during the fiscal year. On June 30, 1943, there were on hand 683 offers, aggregating \$359,811, under consideration or awaiting additional evidence.

Miscellaneous tax special squads.—The small group of internal revenue agents and general deputy collectors assigned to duty under the direction of the Miscellaneous Tax Unit, which operates chiefly as a mobile force investigating various miscellaneous delinquent taxes, continued to obtain excellent results. During the year these field officers reported a total of 2,903 cases, involving \$6,528,204 in additional taxes, penalties, and interest.

Court decisions.—A number of decisions were rendered by the various Federal courts during the year with respect to the laws imposing the miscellaneous taxes, which in most cases were favorable to the Government.

CAPITAL STOCK TAX DIVISION.—The capital stock tax is imposed upon corporations carrying on or doing business during any part of the taxable year and is measured by the declared value of the capital stock of domestic corporations, or in the case of foreign corporations by the declared value of the capital employed in the United States.

The collections of capital stock tax during the year amounted to \$328,794,971, compared with \$281,900,135 for the preceding year, an increase of \$46,894,836, or 16.66 per cent, and the greatest yield from this source since the capital stock tax was first imposed.

Domestic and foreign corporations filed a total of 517,045 returns, of which 21,546 were submitted by corporations organized since June 30, 1941. There were 40,919 delinquent returns filed for the years 1933 to 1941, inclusive.

As a result of the review and audit of returns, 12,046 assessments were made, involving tax, penalty, and interest in the amount of \$804,500, compared with 17,874 assessments totaling \$1,177,931 made during the previous year.

Number of capital stock tax claims received and disposed of during the fiscal year 1943

	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1942	643	\$808,070.28	214	\$128,050.58	104	\$8,096.36	961	\$942,217.22
Received	2,065	1,626,140.19	526	147,754.79	1,286	109,960.56	3,867	1,883,855.54
Reopened	85	34,776.38	5	499.14		90	35,276.03	
Allowed	1,315	779,735.11	555	174,145.18	1,345	114,446.47	3,715	1,068,326.76
Rejected	526	816,424.15	117	31,432.06	5	1,005.51	648	948,861.72
On hand June 30, 1943	442	772,328.10	73	68,727.27	40	2,604.94	555	844,180.31

Claims for refund of capital stock tax, with interest thereon, were allowed in 1,988 cases involving \$949,264. This amount includes \$348,942, with interest of \$72,887, the refund of which was authorized as the result of court decisions.

MISCELLANEOUS DIVISION.—The Miscellaneous Division is concerned with the administration of the taxes on admissions, dues, telephone, telegraph and cable facilities, safe deposit boxes, transportation of oil by pipe line, transportation of persons, transportation of property, the use of motor vehicles and boats, the processing of coconut and other vegetable oils, manufactured sugar, bituminous coal, silver, hydraulic mining; the special taxes on the maintenance of coin-operated amusement and gaming devices for use, and on the operation of bowling alleys and billiard and pool tables; documentary stamp taxes; the taxes on oleomargarine, etc., narcotics, marihuana; the administration of the National Firearms Act and the Federal Firearms Act; and the adjustment of claims for refund of taxes paid under the Agricultural Adjustment Act and related legislation.

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

Collections during the fiscal years 1942 and 1943

Source	1942	1943	Increase or decrease (—)
Documentary stamps:			
Bonds of indebtedness, capital stock issues, etc.	\$22,875,490.24	\$21,765,731.77	—\$1,109,758.47
Capital stock sales or transfers	13,029,316.93	15,584,590.89	2,555,273.96
Playing cards	5,757,957.58	7,693,909.12	1,935,951.54
Silver bullion, sales or transfers	40,402.25	111,053.59	70,651.64
Total	41,702,167.00	45,155,285.67	3,453,118.67
Oleomargarine:			
Colored	87,106.73	237,569.47	150,462.74
Uncolored	888,755.49	1,088,155.57	199,400.08
Special taxes	1,268,339.84	1,294,918.76	26,578.92
Total	2,244,202.06	2,620,643.80	376,441.74
Adulterated butter	7,499.32	40,635.50	33,136.18
Renovated butter	9,566.56	8,725.75	—840.81
Mixed flour	3,168.00	4,278.00	—1,110.00
Filled cheese	5,552.77	5,267.58	—285.19
Total	31,586.65	58,906.83	27,320.18
Transportation of oil by pipe line	13,474,822.61	13,672,086.89	197,264.19
Telegraph, telephone, cable and radio messages, etc.	45,141,027.85	85,647,483.29	40,506,455.44
Leased wires, etc. (telegraph and telephone)	3,080,310.78	5,527,012.98	2,446,702.20
Local telephone service	26,791,432.86	66,986,794.12	40,195,361.17
Safe deposit boxes	3,662,535.73	6,070,096.06	2,407,560.33
Total	92,160,129.92	177,908,473.27	85,748,343.35

Collections during the fiscal years 1942 and 1943—Continued

Source	1942	1943	Increase or decrease (-)
Admissions	\$107,632,726.22	\$138,053,893.36	\$30,421,167.14
Cabaret	7,399,542.53	16,396,829.44	8,997,286.91
Dues and initiation fees	6,791,899.71	6,519,891.02	-272,008.69
Total	121,824,168.46	160,970,613.82	39,146,445.36
Narcotics	681,047.12	718,591.51	37,544.39
Marihuana	63,995.62	69,502.63	5,507.01
Total	745,042.74	788,094.14	43,051.40
Coconut oils, etc., processed	24,572,187.79	4,435,464.24	-20,136,723.55
National Firearms Act	19,502.45	20,190.79	688.34
Total	24,591,690.24	4,455,655.03	-20,136,035.21
Hydraulic mining	18,006.72	23,319.90	5,314.18
Bituminous coal	5,478,908.89	5,626,478.51	147,569.62
Total	5,496,914.61	5,649,798.41	152,883.80
Use of motor vehicles	72,625,488.49	146,280,284.48	73,654,795.99
Use of boats	226,337.41	377,017.04	149,679.63
Bowling alleys, pool tables	1,698,394.37	1,852,664.62	154,270.25
Coin-operated devices	6,434,999.54	10,487,104.00	4,052,104.46
Transportation of persons	21,378,895.32	87,131,734.00	65,752,838.68
Transportation of property		82,556,148.08	82,556,148.08
Total	102,416,165.13	328,694,852.22	226,278,687.09
Sugar	68,229,803.06	53,551,776.72	-14,678,026.34
Other miscellaneous receipts	170,379.54	135,010.43	-35,369.11
Grand total	459,612,290.41	779,984,010.34	320,371,719.93

Admissions.—Collections of taxes on admissions during the current fiscal year amounted to \$138,053,893, compared with collections for the preceding year of \$107,632,726.

Cabarets.—Collections from this source more than doubled, \$16,396,829 having been collected for the fiscal year 1943 compared with \$7,399,543 for the previous year.

Club dues and initiation fees.—The collections from this source amounted to \$6,519,891, compared with \$6,791,900 for the preceding year.

Telephone, telegraph, radio, leased wires, etc.—The collections of tax on telephone, telegraph, radio and cable facilities, leased wires, and local telephone service amounted to \$158,161,290, compared with \$75,022,772 for the preceding year. The increase in revenue from these sources is due to the changes in rates under the amendments to the statute effective November 1, 1942.

Leases of safe deposit boxes.—Collections from the tax on safe deposit boxes during the year amounted to \$6,070,096, compared with \$3,662,536 for the preceding year.

Transportation of oil by pipe line.—The collections of tax on the transportation of oil by pipe line amounted to \$13,672,087, compared with \$13,474,823 for the preceding year.

Transportation of persons.—Collections of tax imposed on the amount paid for the transportation of persons, and seating and sleeping accommodations furnished in connection therewith, amounted to \$87,131,734.

Transportation of property.—The tax imposed by the Revenue Act of 1942 on the amount paid for the transportation of property became

effective December 1, 1942. Total collections for the period amounted to \$82,556,148.

Use of motor vehicles and boats.—The collections of tax on the use of motor vehicles and boats amounted to \$146,289,284 on the use of motor vehicles and \$377,917 on the use of boats.

Coconut oils, etc., processed.—The collections from the processing of coconut and other vegetable oils amounted to \$4,435,464, compared with \$24,572,188 for the preceding year. The drop in collections is due largely to the decrease in the supply of copra and crude coconut oil from the Philippine Islands and of palm oil from the South Pacific islands.

Sugar.—Tax on the manufacture of manufactured sugar amounted to \$53,551,777, compared with \$68,229,803 for the preceding year.

Documentary stamp taxes.—The collections of documentary stamp taxes applicable to the issue and transfer of corporate bonds, the issue and transfer of shares of stock, deeds of conveyance, passage tickets, and foreign insurance policies amounted to \$37,350,322, compared with \$35,903,807 for the preceding year.

Playing cards.—Collections of the stamp tax on playing cards amounted to \$7,693,909, compared with \$5,757,958 for the preceding year. There were 56 manufacturers, repackers, or importers of playing cards registered during the year, whose production amounted to 67,415,988 packs of playing cards, compared with 56,070,834 packs for the preceding year.

Oleomargarine; adulterated, process, or renovated butter.—At the beginning of the year there were 38 manufacturers of uncolored oleomargarine and 29 manufacturers of colored oleomargarine engaged in business. At the close of the year there were 43 manufacturers of uncolored oleomargarine and 32 manufacturers of colored oleomargarine engaged in business. The manufacturers produced 116,969,840 pounds of colored oleomargarine and 431,498,452 pounds of uncolored oleomargarine, compared with 14,827,836 pounds of colored oleomargarine and 353,976,883 pounds of uncolored oleomargarine during the previous year. There were 17,649 returns filed during the year by manufacturers and wholesale dealers in oleomargarine.

Colored oleomargarine withdrawn without the payment of tax for export amounted to 1,558,097 pounds, compared with 2,938,898 pounds during the preceding year. There were withdrawn, tax-free, for the use of the United States, 106,635,214 pounds of colored oleomargarine, compared with 10,954,725 pounds for the preceding year.

Four manufacturers of adulterated butter and five manufacturers of process or renovated butter registered during the fiscal year. Adulterated butter produced amounted to 31,592,056 pounds, compared with 889,090 pounds for the preceding year. Process or renovated butter produced amounted to 3,442,368 pounds, compared with 3,480,555 pounds for the preceding year.

Mixed flour.—These taxes were repealed by section 619 of the Revenue Act of 1942, effective November 1, 1942. There were 24 makers, packers, or repackers of mixed flour engaged in business during the period from July 1 to October 31, 1942. Mixed flour produced during that period amounted to 16,581,944 pounds.

Firearms, under the National Firearms Act and the Federal Firearms Act.—The collections of taxes during the year under the National Firearms Act, including special taxes, amounted to \$20,191.

The total number of licenses issued during the current year to manufacturers and dealers in firearms, in accordance with the provisions of the Federal Firearms Act, was 15,080.

Narcotics and marihuana.—The collections of taxes on narcotics, including special taxes, amounted to \$718,592, compared with \$681,047 for the preceding year. The collections of taxes on marihuana, including special taxes, amounted to \$69,503, compared with \$63,996 for the preceding year.

Amusement and gaming devices.—Section 3267 of the Internal Revenue Code, as added by section 555 of the Revenue Act of 1941, imposed special taxes upon operators of places or premises who maintain for use or permit the use of coin-operated amusement and gaming devices as defined in the Act. Collections of these taxes during the year amounted to \$10,487,104.

Bowling alleys and billiard and pool tables.—Section 3268 of the Internal Revenue Code, as added by section 556 of the Revenue Act of 1941, imposed special taxes on every person who operates a bowling alley or a billiard or pool room. Collections of these taxes during the year amounted to \$1,852,665.

Bituminous coal.—Chapter 33 of the Internal Revenue Code imposes two taxes with respect to the sale or other disposal of bituminous coal by the producer, (1) a tax of 1 cent per ton on all coal sold or otherwise disposed of, and (2) a tax equal to 19½ per cent of the selling price or fair market value of the coal if the producer is not a member of the Bituminous Coal Code and the transaction is one subject to the provisions and conditions of the code. Producers of bituminous coal filed 73,372 monthly returns during the year, and the collections of taxes amounted to \$5,626,479, compared with 80,815 returns and collections of \$5,478,909 for the preceding year. These taxes will expire by limitation of law on August 23, 1943.

Included in the above are collections of \$42,353 as penalty tax from 29 producers, whose membership in the code was revoked by the Bituminous Coal Division, Department of the Interior, as a result of violations of the code, payment being required as a condition precedent to restoration of code membership.

Silver.—Section 1805 of the Internal Revenue Code imposes a tax equal to 50 per cent of the net profit realized on the transfer of an interest in silver bullion, subject to certain exemptions and abatements to registered dealers and producers. The collections of silver tax amounted to \$111,054, compared with \$40,402 for the preceding year.

Hydraulic mining.—The Act of March 1, 1893 (as amended by an Act of June 19, 1934), known as the California Debris Control Act, imposes a tax with respect to certain hydraulic mining, the debris from which flows into or is in whole or in part restrained by dams or other works erected for the detention of debris by the California Debris Commission. The rate of tax is determined by the California Debris Commission and is payable annually in September. The collection of taxes for the year amounted to \$23,320, compared with \$18,006 for the preceding year.

Field and special squad reports.—There were 225 reports covering additional taxes in the amount of \$301,588 on hand July 1, 1942. There were received during the year 17,682 reports, involving taxes amounting to \$4,090,140; 17,660 reports were examined and closed

covering taxes amounting to \$3,920,613. At the close of the year 247 reports, representing taxes of \$471,115, remained for adjustment.

Miscellaneous claims.—The claims involving miscellaneous taxes received and disposed of during the fiscal year ended June 30, 1943, are shown in the following table:

Number of claims received and disposed of by the Miscellaneous Division during the fiscal year 1943

Claims	Refund		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Miscellaneous excise:								
On hand July 1, 1942.....	574	\$1,539,765.12	232	\$441,637.42			97	\$9,373.37
Received.....	2,217	862,179.47	1,842	639,408.21			639	198,112.07
Reopened.....	68	251,935.98	7	4,238.96				
Allowed.....	1,611	870,016.66	1,384	235,825.79			662	200,641.71
Rejected.....	435	629,291.66	344	178,442.16			6	2,269.50
On hand June 30, 1943.....	813	1,254,672.35	353	671,011.64			87	4,574.23
Miscellaneous stamps:								
On hand July 1, 1942.....	335	52,865.97	110	51,149.27	907	\$220,386.20	52	25,211.64
Received.....	1,450	320,113.30	936	188,588.66	12,319	486,686.16	365	91,929.77
Reopened.....	12	66,190.81	6	3,868.54	24	1,553.76	1	4.70
Allowed.....	1,385	128,713.30	768	114,853.26	11,968	212,542.23	365	71,139.79
Rejected.....	97	219,223.81	105	40,998.94	693	226,209.57	5	21,942.72
On hand June 30, 1943.....	315	81,232.98	178	97,752.27	559	270,374.32	48	24,063.69
Narcotics:								
On hand July 1, 1942.....	14	24.80	1	1.00	4	4.75	2	66,798.24
Received.....	117	223.18	10	1,428.52	44	381.24	38	70,413.69
Reopened.....								
Allowed.....	118	215.18	7	63.10	44	353.79	34	120,390.70
Rejected.....	3	3.10			2	2.73		
On hand June 30, 1943.....	10	29.70	4	1,366.42	2	29.47	6	16,831.23
Marihuana:								
On hand July 1, 1942.....					1	24.00	10	47,384.63
Received.....	2	14.13	9	5,517.60	21	36.25	76	278,442.29
Reopened.....								
Allowed.....	1	4.00	4	3,807.56	21	59.25	71	231,612.57
Rejected.....	1	10.13	4	710.94	1	1.00		
On hand June 30, 1943.....			1	1,000.00			15	94,214.65
Silver:								
On hand July 1, 1942.....			4	860.56				
Received.....			47	7,361.52	3	11,686.28		
Reopened.....								
Allowed.....			49	7,906.17	1	12.70		
Rejected.....								
On hand June 30, 1943.....			2	315.91	2	11,573.58		
Coal:								
On hand July 1, 1942.....	17	7,986.81	308	106,751.53			79	13,854.21
Received.....	79	15,526.20	921	451,063.00			430	100,676.45
Reopened.....			4	4,603.79				
Allowed.....	75	12,682.94	883	412,112.69			478	110,692.62
Rejected.....	9	2,010.75	234	90,380.03			1	121.07
On hand June 30, 1943.....	12	8,319.32	116	59,925.60			30	3,615.97
Sugar:								
On hand July 1, 1942.....	48	141,147.87	1	21.18				
Received.....	397	13,515,968.23	5	19,907.32				
Reopened.....	2	94.18						
Allowed.....	370	889,113.15	5	391.08				
Rejected.....	14	12,771,804.80	1	19,537.42				
On hand June 30, 1943.....	68	96,292.31						
Total claims:								
On hand July 1, 1942.....	988	1,741,790.57	656	610,420.96	912	220,914.95	240	182,622.39
Received.....	4,262	14,314,025.07	3,769	1,313,269.83	12,387	498,789.93	1,547	739,474.27
Reopened.....	82	308,220.95	17	12,709.29	24	1,553.76	1	4.70
Allowed.....	3,560	1,900,745.83	3,100	774,959.65	12,034	212,967.07	1,610	734,467.39
Rejected.....	599	12,822,344.15	688	330,068.59	696	226,213.30	121	24,333.29
On hand June 30, 1943.....	1,218	1,440,946.61	654	831,371.84	593	282,077.37	166	143,300.69

Credit cases.—There were 1,552 credit cases, involving \$554,745, on hand July 1, 1942; 8,334 cases, involving taxes of \$2,903,082, were received during the year. A total of 9,046 cases, involving \$2,972,676, was disposed of. At the close of the year, 840 cases, involving \$485,151, remained for adjustment.

Claims; processing and related taxes.—The claims for refund of processing and other taxes imposed under the Agricultural Adjustment Act, and related Acts, received and disposed of, are shown in the following table:

Claims for refund or payment with respect to processing and related taxes received and disposed of during the fiscal year 1943

	Revenue Act of 1936				Cotton Ginning Act		Grand total	
	Section 002		Title VII		Number	Amount	Number	Amount
	Number	Amount	Number	Amount				
On hand July 1, 1942	2	\$23,275.65	17	\$1,879,529.59	2	\$238.58	21	\$1,894,043.85
Received	4	176,803.28	5	31,188.03			9	207,991.31
Reopened	46	142,796.77	73	1,072,749.50	1	9.00	120	1,215,555.27
Total	52	342,875.73	95	2,974,437.12	3	247.58	150	3,317,550.43
Allowed	50	259,876.75	90	1,141,028.21	3	123.56	143	1,401,028.52
Rejected	1	62,998.98	2	108,195.61		124.02	3	171,318.61
Transferred to Income Tax Unit								
On hand July 1, 1943	1	20,000.00	3	1,725,213.30			4	1,745,213.30
Total	52	342,875.73	95	2,974,437.12	3	247.58	150	3,317,550.43

ALCOHOL TAX UNIT

Collections of liquor taxes, representing receipts from excise taxes, rectification tax, floor stocks taxes, bottle or container stamps, and special or occupational taxes, amounted to \$1,423,646,456 during the fiscal year 1943, compared with \$1,048,516,707 in the preceding year, an increase of \$375,129,749, or 35.8 per cent. This increase was principally due to the higher tax rates imposed as of November 1, 1942, by the Revenue Act of 1942.

The collections from all liquor tax sources consisted of \$923,640,313 from distilled spirits (an increase of 42 per cent), \$37,395,947 from wine (an increase of 32.8 per cent), and \$462,610,196 from fermented malt liquor (an increase of 25.1 per cent). Taxes collected from distilled spirits were 64.9 per cent of the total liquor tax receipts in the fiscal year 1943, 62.1 per cent in 1942, and 59 per cent in 1941. Details on collections from specified sources are shown in table 1 in the appendix to this report.

Collections from the excise tax on distilled spirits amounted to \$781,872,822, an increase of 36.1 per cent. The rate per tax gallon on distilled spirits was increased from \$4 to \$6, effective November 1, 1942. Collections from the excise tax on wines, cordials, etc., for the fiscal year were \$33,663,337, an increase of 40.3 per cent. The increases in rates on all still and sparkling wines, etc., effective November 1, 1942, included increases on still wines from 8, 30, and 65 cents a wine gallon, depending on alcoholic content, to 10 cents, 40 cents, and \$1 a wine gallon, respectively, and increases on sparkling wines from 3½ and 7 cents per half-pint unit, depending on whether artificially or naturally carbonated, to 5 and 10 cents, respectively. Collections from the excise tax on fermented malt liquors for the fiscal year were \$455,634,421, an increase of 24.4 per cent. The tax rate was increased from \$6 to \$7 a barrel, effective November 1, 1942.

Because of war requirements, the demand for industrial alcohol continued to increase during the year. Under statutory amendments accomplished by the Acts of January 24, 1942, and March 27, 1942, beverage distillers engaged in the production of high-proof spirits for industrial purposes and where necessary transferred spirits of low proof to other plants equipped to raise the spirits to the necessary degree of proof. The Alcohol Tax Unit operated in close coordination with the various war agencies in bringing about the production of increased supplies of alcohol.

On June 30, 1943, the following premises and proprietors were qualified to engage in the production, distribution, or use of alcohol and alcoholic liquors:

	Number
Industrial alcohol:	
Industrial alcohol plants	67
Industrial alcohol denaturing plants ¹	84
Industrial alcohol bonded warehouses	107
Bonded dealers in specially denatured alcohol	44
Bonded manufacturers using specially denatured alcohol	4,047
Hospitals, laboratories, and educational institutions using tax-free alcohol	6,737
Distilled spirits:²	
Registered distilleries	131
Fruit distilleries	106
Internal revenue bonded warehouses	265
Distillery denaturing bonded warehouses	2
Rectifying plants	212
Tax-paid bottling houses	101
Wines:	
Wineries	893
Bonded wine storerooms	74
Bonded field warehouses	28
Fermented malt liquors: Breweries	467
Beverage dealers:	
Retail malt liquor dealers	122,880
Retail liquor dealers	233,712
Wholesale malt liquor dealers	8,533
Wholesale liquor dealers	5,161
Importers	967
Others:	
Users of distilled spirits in the manufacture of nonbeverage products	869
Bottle manufacturers	61
Vinegar plants using vaporizing process	14
Carriers	426

¹ Includes 15 denaturing plants established in connection with registered distilleries.

² Licenses were as follows: Registered distilleries, 3; tax-paid bottling houses, 5; rectifying plants, 7.

PROCEDURE DIVISION.—This division is responsible for planning and developing procedure for the headquarters and field offices of the Alcohol Tax Unit; assists in drafting regulations, Treasury decisions, mimeographs, and circulars; reviews for revision all forms prescribed by the Alcohol Tax Unit; and is charged with the administration of regulations relating to traffic in containers of distilled spirits, and with the supervision of the Statistical Section. In addition to the preparation of procedure and statistics concerned directly with the Alcohol Tax Unit, the Unit furnishes war agencies current statistical data concerning industrial alcohol and other liquors. Special reports covering such items were also prepared for the information of such agencies.

Statistics.—Regular monthly and annual statistical reports and releases concerning the activities of the Alcohol Tax Unit were

prepared. Special statistical research work was performed in connection with the consideration of new legislation. Considerable work was devoted to the preparation of statistical reports for war agencies. Statistical tables covering the operations relating to distilled spirits, fermented malt liquors, and wines, and enforcement activities are contained in the appendix. The distribution of statistical information relating to industrial alcohol and high-proof spirits, excepting information on tax-paid withdrawals, has been discontinued until the termination of the unlimited national emergency proclaimed by the President on May 27, 1941.

The following data summarize operations of the legitimate liquor industry under the supervision of the Alcohol Tax Unit:

Distilled spirits.—Distilled spirits, excepting brandy and rum, were not produced for beverage purposes on or after October 8, 1942. The total production of whisky, rum, gin, and brandy in the fiscal year 1943 was 39,916,974 tax gallons, a decrease of 118,064,824 tax gallons, or 74.7 per cent, from the fiscal year 1942. Compared with the fiscal year 1942, whisky production decreased by 100,727,726 tax gallons, or 83.8 per cent, while brandy production decreased by 12,649,390 tax gallons, or 43.2 per cent.

Tax-paid withdrawals of domestic distilled spirits, including alcohol, decreased from a total of 144,207,510 tax gallons in the fiscal year 1942, to 136,836,551 tax gallons in the fiscal year 1943, or 5.1 per cent. Tax-paid withdrawals of whisky amounted to 87,913,792 tax gallons, an increase of 3.8 per cent. The withdrawals of bottled-in-bond whisky amounted to 16,577,520 tax gallons, or 18.9 per cent of total tax-paid withdrawals of whisky.

Withdrawals of distilled spirits for tax-payment are permitted in packages and tank cars direct from distillery cistern rooms. During the fiscal year, tax-paid withdrawals direct from distilleries were as follows: In packages, 463,505 tax gallons; in tank cars, 2,289,157 tax gallons. A total of 131,161,210 tax gallons was withdrawn on payment of tax during the fiscal year (see table 70), of which 128,406,995 tax gallons were withdrawn from internal revenue bonded warehouses and 1,553 tax gallons from export storage warehouses. Withdrawals from internal revenue bonded warehouses consisted of 15,197 tax gallons from tanks, 14,698,220 tax gallons in cases, and 113,693,578 tax gallons (including 2,099,790 tax gallons for bottling in bond after tax-payment) in packages.

Total stocks of whisky, rum, gin, and brandy in internal revenue bonded warehouses at the close of the fiscal year aggregated 439,508,771 tax gallons, of which 424,824,966 tax gallons were whisky.

Rectified spirits.—The production of rectified distilled spirits and wines increased from 67,770,903 proof gallons in the fiscal year 1942 to 70,124,821 proof gallons in the fiscal year 1943, or an increase of 3.5 per cent. The quantity of rectified whisky produced increased from 55,961,730 proof gallons to 60,794,623 proof gallons, or an increase of 8.6 per cent. The production of cordials and liqueurs increased from 3,228,135 proof gallons to 3,965,502 proof gallons or 22.8 per cent. The production of gin decreased from 7,597,941 proof gallons to 2,965,280 proof gallons or 61 per cent. The production of brandy increased from 366,321 proof gallons to 1,361,541 proof gallons, or 271.7 per cent.

Fermented malt liquors.—Tax-paid withdrawals of fermented malt liquors increased from 60,856,219 barrels in the fiscal year 1942 to 68,636,434 barrels in the fiscal year 1943, or 12.8 per cent. The percentage of beer withdrawn by pipe line for bottling increased from 57.9 per cent of the total in 1942 to 59.9 per cent during the current fiscal year.

Wines.—Production of still wine (total removals from fermenters) decreased from 313,706,263 gallons in the fiscal year 1942 to 195,224,785 gallons in the fiscal year 1943. Tax-paid withdrawals of still wine aggregated 108,426,467 gallons, or an increase of 6.3 per cent over the previous year. The withdrawals of domestic sparkling wines increased by 25.7 per cent, and tax-paid withdrawals of domestic vermouth produced at wineries increased from 1,474,105 gallons to 2,210,457 gallons, or 50 per cent.

FIELD INSPECTION DIVISION.—The Field Inspection Division was organized to coordinate and supervise the various permissive and administrative activities in the 15 supervisory districts. A group of specially trained field inspectors, operating directly from the Washington office, make frequent inspections of the field offices for the purpose of improving efficiency in the determination and collection of the liquor taxes.

Field inspectors, in their inspection of field offices, review reports, documents, functions, and duties of personnel for the purpose of reporting to the Commissioner compliance with law, regulations, and policy. These officers, as a result of their personal relationship with supervisory and other field employees, obtain their particular views and recommend helpful suggestions for the improvement of the Service.

The division devises and recommends plans and methods for increased efficiency and economy; supervises the installation of new procedures and the conduct of educational programs; determines the adequacy and suitability of office space and equipment; makes recommendations relative to the judicious expenditure of public funds; and assists district supervisors in problems of organization, management, and proper utilization of the services of personnel. The inspection divisions of the various field offices have been reorganized. As a consequence, their efficiency has been considerably increased notwithstanding the importance and addition of duties resulting from the emergency laws and regulations which were adopted to provide sufficient production and storage of alcohol for the successful prosecution of the war. During the past fiscal year a total of 269,017 inspections were made by field offices.

The division is responsible for approval or disapproval of applications, notices, bonds, and other qualifying documents filed in connection with the establishment and operation of industrial alcohol plants, bonded warehouses and denaturing plants, distilleries, fruit distilleries, distillery denaturing bonded warehouses, internal revenue bonded warehouses, rectifying plants, tax-paid bottling houses, and vinegar factories using the vaporizing process. Final review and acceptance are made of qualifying documents submitted in connection with the establishment and operation of bonded field warehouses, bonded storerooms, bonded wineries, and breweries.

Administrative examination of applications, notices, bonds, consents of surety, plats, plans, and other documents required by law

and regulations filed in connection with new establishments, changes in premises and equipment, and discontinuances totaled 22,045. During the year, 264 new establishments were approved and 300 were discontinued.

LABORATORY DIVISION.—The Laboratory Division comprises a central laboratory in Washington, D. C., with 13 branch laboratories located throughout the country and 1 in San Juan, P. R.

The Laboratory Division performs all the chemical work for the Bureau of Internal Revenue and analyzes samples of narcotics submitted by officers of the Bureau of Narcotics. The Washington laboratory also assists State alcoholic beverage control boards, police departments, and occasionally the Post Office Department, Bureau of Prisons, and the Veterans' Bureau. During the past year the Laboratory Division has been closely associated with the Defense Supplies Corporation, War Production Board, and the War Department relative to the specifications for alcohol used in war materials, especially synthetic rubber. The chemists of all laboratories frequently appear in court and at Bureau hearings as expert witnesses.

The Washington laboratory is primarily concerned with basic problems, such as the development and modification of methods for analysis of the great variety of products submitted and the formulation of denatured alcohol.

The activities of the Washington laboratory include the examination of formulae, samples, and processes in which denatured alcohol is used before permits are issued for the purchase of alcohol. Processes used in distilleries, industrial alcohol plants, wineries, breweries, and rectifying plants are reviewed in the laboratory. The laboratory examines samples of oleomargarine, mixed flour, filled cheese, butter, rubber articles, lubricating oils, soap, and cosmetics for the Miscellaneous Tax Unit. During the past year the laboratory has received samples submitted with claims for drawback of tax on distilled spirits used in the manufacture of nonbeverage products, as provided in the Revenue Act of 1942. Methods for detection of rectification of wine by mixing different kinds, especially blackberry and grape, have been greatly improved and many assessments have been made. The photographic equipment of the laboratory has been used largely to develop, print, and enlarge pictures of documents for the Intelligence Unit.

During the year a shortage of denaturants for completely denatured alcohol was threatened because some of the compounds used are critical war materials. However, the War Production Board appreciated the necessity for protecting industrial alcohol from diversion to beverage purposes and made allocations which assure a sufficient supply of denaturants. One new denaturant, a by-product from the manufacture of synthetic rubber, has been authorized.

Pursuant to a request from the Defense Supplies Corporation, monthly samples are taken from all tanks in which alcohol for the manufacture of synthetic rubber, explosives, etc., is stored and are submitted to the nearest field laboratory for analysis. The reports of analyses are sent to the Washington laboratory, where a record of every tank is kept. After review, copies of the reports are sent to the Defense Supplies Corporation and the War Production Board. The information thus obtained is yielding valuable data concerning the quality of alcohol produced by different processes and the effects of storage.

The field chemists act as technical advisors to the district supervisors; they inspect breweries, wineries, distilleries, rectifying plants, and places seized by enforcement officers.

The branch laboratories received 62,726 samples, which is a decrease of 16,123 from the preceding year. The field chemists spent 863 days in court and 307 days in inspections, making a total of 1,170 days outside work, which is a decrease of 311 days. Of the samples examined in the field, 23.4 per cent were narcotics.

The laboratory in Washington, D. C., received 5,890 samples, which is 470 less than the preceding year. There were 62 days spent in court and inspections, a decrease of 18 days.

AUDIT DIVISION.—The Audit Division has general supervision over the work relating to the operation of registered distilleries, internal revenue bonded warehouses, rectifying plants, industrial alcohol plants, industrial alcohol bonded warehouses, denaturing plants, breweries, wineries, bonded wine storerooms, dealers in specially denatured alcohol, and users of tax-free alcohol. It also conducts the tax accounting, assessment, claim, and compromise functions of the Unit.

The division examines formulae and processes of rectification and determines the rate of tax applicable to such products; reviews applications for the remission of tax on losses of distilled spirits and wines, and recommends the action to be taken thereon; acts on claims for drawback (refund) of internal revenue taxes paid on distilled spirits used in the production of certain nonbeverage products, and on alcohol used in the manufacture of flavoring extracts and medicinal preparations, stills, distilled spirits, and wines exported to foreign countries; and issues permits authorizing the withdrawal of distilled spirits and alcohol for use of the United States.

This division also determines and lists assessments against persons engaging in illicit liquor traffic. It examines for allowance or rejection all claims for abatement or refund of taxes, and for the redemption of tax stamps and strip stamps, and recommends acceptance or rejection of offers in compromise of tax, forfeiture of seized property, or criminal liability.

Assessments.—During the fiscal year, there were certified to the Commissioner 924 assessment lists, consisting of 30,798 items, totaling \$3,513,786, entered by the Alcohol Tax Unit, and 439,473 items, aggregating \$234,555,777, entered by the collectors, as follows:

Assessments

	Tax	Interest	Penalties	Total
Listed by collectors.....	\$233,149,370.58	\$23,641.77	\$1,382,764.56	\$234,555,776.91
Advance payments.....	136,671,742.15	23,641.77	1,168,656.62	137,864,040.54
Balance to be collected.....	96,477,628.43	.....	214,107.94	96,691,736.37
Listed by Alcohol Tax Unit.....	3,332,920.24	.....	180,865.74	3,513,786.98
Total available for collection.....	99,810,548.67	.....	394,973.68	100,205,522.35

Reports received and reviewed for tax liability

Kind	Number of reports	Number reports tax found to be due	Amount
Qualified dealers.....	21,258	21,120	\$1,592,184.12
Illicit dealers.....	10,693	4,206	1,064,671.73
Total.....	31,951	25,326	2,656,855.85

Claims—Number received and disposed of during year

	Redemption of stamps	Refund	Abatement	Un-collectible	Total	Amount
On hand July 1, 1942.....	60	2,316	92	547	3,015	\$5,505,116.95
Received during year.....	1,954	12,741	3,149	4,715	22,559	14,341,796.93
Total.....	2,014	15,057	3,241	5,262	25,574	19,846,913.88
Allowed.....	1,637	10,902	2,024	5,176	19,739	4,534,888.96
Rejected.....	207	487	322	24	1,040	5,302,057.90
On hand June 30, 1943.....	170	3,668	895	62	4,795	10,009,967.02
Total.....	2,014	15,057	3,241	5,262	25,574	19,846,913.88

Claims for drawback of tax on products exported allowed during year

Kind	Number received	Amount allowed
Alcohol used in flavoring extracts, toilet and medicinal preparations exported.....	462	\$283,564.67
Distilled spirits and wines bottled for export.....	785	313,252.61
Stills exported.....	10	286.00
Total.....	1,257	597,103.28

Claims for drawback of tax on distilled spirits used in nonbeverage products received and disposed of during year

	Number	Amount
On hand July 1, 1942.....		
Received during year.....	399	\$438,657.80
Total.....	399	438,657.80
Allowed.....	179	209,888.68
Rejected.....	51	60,825.96
On hand June 30, 1943.....	169	167,943.16
Total.....	399	438,657.80

Claims for remission of tax on distilled spirits and wines received and disposed of during year

Kind	Number	Tax gallons
Distilled spirits:		
Allowed.....	1,092	447,501.4
Rejected.....	17	8,189.8
Total.....	1,109	455,691.2
Wines:		
Allowed.....	213	305,912.8
Rejected.....	98	61,983.5
Total.....	311	367,896.3

Offers in compromise—Internal revenue laws.—On hand at the beginning of the fiscal year were 265 offers, in the amount of \$6,492. During the year 5,573 offers, aggregating \$351,613, were received, and 4,351 offers, totaling \$196,759, were allowed; 363 offers, totaling \$42,389, were rejected; 336 offers were returned to the district supervisors for further investigation; 103 were forwarded to the Department of Justice; leaving 685 offers, aggregating \$73,205, on hand at the end of the fiscal year.

Offers in compromise—Federal Alcohol Administration Act.—There were no offers on hand at the beginning of the year. During the year, 97 offers, amounting to \$34,751, were received; 72 offers, totaling \$12,371, were accepted; and 11 offers, aggregating \$5,830, were rejected; leaving 14 offers, in the amount of \$16,550, on hand at the end of the fiscal year.

BASIC PERMIT AND TRADE PRACTICE DIVISION.—This division is charged with administering the provisions of the Federal Alcohol Administration Act and regulations which have been issued thereunder. The broad purpose of the statute is the regulation of the conduct of the legitimate liquor industry.

Permits.—The number of outstanding basic permits of all classes has continued to decrease, dropping from 14,796, the number in effect on July 1, 1942, to 13,547 on June 30, 1943.

Three offers in compromise were received from persons found to be engaged in wholesaling operations without requisite permits, in violation of section 3(c) of the Act. One case, involving a violation of terms and conditions of a permit through the violation of other Federal laws relating to liquor, was closed upon acceptance of an appropriate offer in compromise. In keeping with its policy of reviewing action previously taken on permit applications, for the purpose of determining whether permits had been secured through concealment of principals whose records are such as not to entitle them to permits, the Bureau has undertaken numerous investigations, and has caused the annulment, after hearing, of one permit. The effect of the annulment order has been stayed, pending judicial review, as provided by the statute. Action in a number of similar cases is being withheld pending the final adjudication of this case. One permit was revoked under section 4(e)(2) of the Act.

The following table reflects permit activity under the Federal Alcohol Administration Act during the year and the number of permits of each class in effect on June 30, 1943:

Basic permits under the Federal Alcohol Administration Act amended, issued, terminated, and in effect for fiscal year ending June 30, 1943

	Wholesalers	Wine producers and blenders	Wine blenders	Dis-tillers	Recti-fiers	Ware-housing and bottling	Im-porters	Total
In effect, June 30, 1942.....	11,461	1,085	101	334	281	539	995	14,796
Amended.....	913	24	2	7	29	34	83	1,092
Issued.....	1,083	89	13	65	54	93	194	1,591
Terminations.....	2,297	121	17	54	58	113	180	2,840
(a) Canceled.....	2,000	103	15	41	44	86	147	2,436
(b) Automatically terminated.....	296	17	2	13	13	27	33	401
(c) Revoked.....	1	1			1			3
(d) Annulled.....								
In effect June 30, 1943.....	10,247	1,053	97	345	277	519	1,000	13,547

¹ This figure was reported last year as 14,695, which did not include 101 blender's permits.

Labels.—Because of war conditions and general merchandise shortages, the volume of label applications received during the year declined to 76 per cent of the volume received during the preceding year.

During the year 63 offers in compromise were received from permittees in cases involving violations of section 5(e) of the Act through the misbranding of alcoholic beverages. Following hearings held in a number of more flagrant cases of misbranding, two permits were revoked and one permit was suspended for a period of 90 days.

Because of the lack of alcohol and neutral spirits available for the domestic production of gin, domestic bottlers of gin have been importing increasingly large amounts of that product from Cuba and Mexico.

The following table reflects the activity during the fiscal year 1943 with respect to applications for label approval or exemption:

Label activity

	Applications incoming		Certificates outgoing			
	Approval	Exemption	Approvals	Exemptions	Disapprovals	Total
DISTILLED SPIRITS						
Domestic	11,433	527	10,144	617	1,174	11,935
Imported	635		454		87	511
Total	11,968	527	10,598	617	1,261	12,446
WINES						
Domestic	27,037	2,205	23,339	1,629	1,739	26,707
Imported	347		285		35	320
Total	27,384	2,205	23,624	1,629	1,774	27,027
MALT BEVERAGES						
Domestic	591		452		43	496
Imported	66		35		4	39
Total	657		487		47	534
Grand total	40,009	2,732	34,809	2,246	2,952	40,007

Applications on hand at end of fiscal year..... 226
 Applications returned without action..... 3,805

Advertising.—In the enforcement of the advertising regulations promulgated under the Federal Alcohol Administration Act, the division reviewed 94,928 advertisements appearing in 21,091 periodicals, representing an increase over similar activities for the preceding year, and took appropriate regulatory action in 1,849 cases involving various types of irregularities. Four cases involving violations of the advertising provisions of the statute were closed upon the acceptance of appropriate offers in compromise. Radio continuities numbering 21,150, and 3,162 pieces of point-of-sale advertising material, were also reviewed.

Trade practice.—Because merchandise shortages and increased consumer demand have created a seller's market in the alcoholic beverage field, illegal sales inducements and unfair competitive practices, formerly employed by some firms in the promotion of sales, have

tended to disappear and relatively few reports of violations of the trade practice provisions of the Federal Alcohol Administration Act were received during the year. There are, however, some 128 cases of alleged violations under investigation which involve the furnishing of dispensing equipment, exclusive sales agreements, and sales on consignment or with the privilege of return. One case involving violations of this section of the statute was closed through the acceptance of an offer in compromise.

Interlocking directorates.—Applications for the approval of interlocking directorates and officers under section 8 of the Federal Alcohol Administration Act are dealt with directly by the Unit's Washington office. During the year, 51 applications were reviewed and acted upon, as compared with 72 during the previous year.

ENFORCEMENT DIVISION.—The primary function of the Enforcement Division is the protection of the revenue. Its activities include the investigation, detection, and prevention of willful and fraudulent violations of the internal revenue laws relating to distilled spirits, wines, and fermented malt liquors.

During the fiscal year, 5,654 illicit stills, having an aggregate cubic capacity of 753,714 gallons,¹ were seized, and in connection therewith, 1,700,406 gallons of mash were seized and destroyed. A total of 10,061 persons were arrested for Federal liquor law violations. Investigators also seized 46,380 gallons of illicit spirits and 1,086 automobiles and trucks. The total appraised value of the property seized was \$922,303. In addition, 261,590 gallons of liquors valued at \$2,190,961 were seized for evasion of the floor stocks tax under the Revenue Act of 1942. There were 3,436 floor stocks tax cases perfected and the sum of \$2,589,757 in taxes and penalties was recommended for assessment in these cases.

In the enforcement of the Liquor Enforcement Act of 1936, relating to the introduction of tax-paid spirits into dry States, 153 vehicles and 5,619 gallons of tax-paid liquor were seized, and 234 persons were arrested. During the year, 197 persons were indicted and 193 defendants were convicted in cases under the Act.

During the fiscal year, 10,148 persons were recommended for prosecution in Federal courts in Alcohol Tax Unit cases, a decrease of 10,071 as compared with the fiscal year 1942; 8,161 persons were indicted, 7,734 defendants were convicted, and on June 30, 1943, there were 6,402 persons awaiting grand jury or trial action for liquor violations, a decrease of 3,375 from June 30, 1942.

There were fewer seizures and arrests during the current fiscal year than during the previous year. The decrease can be attributed largely to wartime restrictions, including rationing of sugar, gasoline, tires, and other strategic materials.

During the past fiscal year, 156 applications for pardon and 1,709 applications for parole were examined and reports submitted.

TECHNICAL STAFF

The Technical Staff is the appellate agency within the Bureau of Internal Revenue for the administrative determination of Federal

¹ Represents the cubic capacity of still pots and cookers. Column stills which operate without a still pot or cooker are not reflected in this total. The size of illicit stills is reflected more properly by the mash facilities. The cubic measurement of the mash fermenters of all the illicit stills seized during the fiscal year was 2,949,000 gallons.

income, profits, estate, and gift tax liability. It is an independent agency in the Commissioner's office and performs its duties under the Commissioner's supervision. In general, its work relates to those classes of taxation over which The Tax Court of the United States (formerly the Board of Tax Appeals) has jurisdiction. The Staff organization is made up of an administrative office in Washington and 10 field divisions with 36 local offices. The principal functions of these field divisions are (1) to determine for the Commissioner the liability of taxpayers who have protested the findings of the internal revenue agents in charge prior to the filing of any petition with The Tax Court of the United States and (2) to consider proposals submitted by taxpayers for the settlement of cases docketed by The Tax Court. In the exercise of these functions the heads of the field divisions have exclusive authority to act as the representatives of the Commissioner in cases coming within their territorial jurisdiction, except that stipulated settlements in docketed cases must be concurred in by representatives of the Chief Counsel for the Bureau, acting as division counsel.

Field operations.—The work of the Staff field divisions is divided into two main classifications: (1) contested income, profits, estate, and gift tax cases not before The Tax Court of the United States, including cases in the pre-90-day status, cases in the 90-day status, and cases involving overassessments and claims; and (2) cases docketed by The Tax Court.

At the beginning of the fiscal year 1943, there were on hand 2,600 cases not docketed before The Tax Court awaiting Staff action and 620 cases awaiting action by taxpayers on statutory deficiency notices directed or sustained by the Staff, or a total of 3,220 nondocketed cases. During the year the net receipts of such cases, after eliminating transfers and cases returned without action to the agents in charge, were 6,730 cases. Of these nondocketed cases, 3,661 were settled by agreement; 630 were closed and the deficiency assessed in full after issuance of a statutory notice, the taxpayer having filed no petition with The Tax Court; 249 overassessment and claims cases were disposed of without agreement; and petitions in 1,390 cases were filed with The Tax Court. The total dispositions by the Staff of nondocketed cases during the fiscal year were 5,930, and the number remaining on hand June 30, 1943, was 4,020, including 3,432 awaiting Staff action and 588 awaiting taxpayers' action on statutory notices. Most of the increase in the nondocketed inventory is ascribable to an unusual number of cases received during the last four months of the fiscal year. The amounts of taxes and penalties involved in these cases are shown in table 105 on page 186.

The number of docketed cases on hand July 1, 1942, was 4,128, and the receipts during the year were 3,432 dockets. There were 2,780 dockets disposed of by stipulated agreement, 163 were dismissed by The Tax Court, and 1,138 were submitted to The Tax Court on their merits, leaving a balance of 3,479 on hand June 30, 1943. The inventory of docketed cases has dropped to an all-time low since the creation of The Tax Court in 1924. Amounts of taxes and penalties involved in the docketed cases handled by the Staff are set out in table 105 on page 187.

During the fiscal year 1943, according to Staff records, the Staff field divisions directed the issuance of 1,906 statutory deficiency notices,

and of the cases in which the Staff directed or sustained the statutory notice, 33 per cent were not petitioned to The Tax Court.

The decentralized procedure governing the disposition of income, profits, estate, and gift tax cases has been in full force and effect throughout the entire country during the four fiscal years ended June 30, 1943. The large majority of the cases disposed of by the Staff field divisions during this period may be referred to as pre-war cases since for the most part they involve taxes for years prior to 1941. It is deemed appropriate at this time to summarize briefly the work of the Staff during the 4-year period ending June 30, 1943, as representing the results accomplished under the decentralized procedure administered on a peace-time basis, with respect to cases and taxable years relatively free from the impact of war-time taxation.

During the period from July 1, 1939, to June 30, 1943, the Staff field divisions disposed of 29,329 income, profits, estate, and gift tax cases in the *nondocketed* status. Of this total, 17,703 were closed by agreement, 2,971 were closed and the deficiency assessed after the statutory notice was issued without the filing of a petition to The Tax Court, and 1,953 overassessment and claims cases were closed without agreement, aggregating 22,627 cases. Petitions in 6,702 cases handled by the Staff were filed with The Tax Court. The 22,627 cases closed in the manner described above involved proposed deficiencies in tax of \$245,970,000 and final deficiencies of \$100,740,000, or a percentage of deficiency in tax sustained of approximately 41 per cent.

The Staff records show that during the same 4-year period the 10 field divisions disposed of 17,715 *docketed* cases. Of this total, 11,641 dockets were closed by stipulated settlements, 844 dockets were dismissed or defaulted, and 5,230 dockets were tried before The Tax Court. The stipulated settlements involved asserted deficiencies in tax of \$328,750,000 and agreed deficiencies of \$105,235,000, or a percentage of deficiency in tax sustained in docketed cases stipulated of 32 per cent. The total deficiency asserted in the cases tried was \$126,540,000. The litigating results before The Tax Court have consistently sustained nearly one-half of the deficiencies submitted on the merits, not including dismissals and defaults. The number of dockets pending in the Staff field divisions on July 1, 1939, was 4,982, and the number on hand June 30, 1943, was 3,479, or a reduction of more than 30 per cent.

Staff operations as affected by recent legislation.—From the inception of the decentralized program one of its main objectives has been the accomplishment of prompt and final administrative decisions. The appellate work of the Staff field divisions during the 4-year period ended June 30, 1943, has been directed to that end, and the volume of income, profits, estate, and gift tax disputes and pending litigation has been declining in the face of increases in tax rates and in the number of income-tax payers. However, recent tax legislation contained in the Revenue Act of 1942, approved October 21, 1942, has presented questions affecting the prompt and final disposition of tax controversies. The numerous retroactive provisions of that Act have necessarily delayed the closing of cases during the past fiscal year. More important, however, are those provisions in the 1942 Act which will make it practically impossible for some years to come for the Staff to close certain classes of cases expeditiously and completely. For example, the "carry-back" provisions of sections 153 and 204

of the 1942 Act, relating to net operating losses and unused excess profits credits, can control the determination of tax for two previous taxable years as well as for two succeeding taxable years. As a result, there will be an unavoidable tendency to suspend administrative action and to group several years together. The provisions of section 722 of the Internal Revenue Code, as amended by the 1942 Act, relating to claims for general relief from excessive and discriminatory excess-profits taxes, present an administrative problem of the first magnitude. This is a period of war-time taxation.

Coordination of field activities.—The Washington headquarters office of the Staff examines and analyzes the work of the 10 field divisions in order to maintain uniformity in procedure and consistency in treatment of taxpayers by all field divisions. This central group, comprised of three coordinators, each with one technical advisor as chief assistant and other technical employees as general assistants, operates under the direction of the Commissioner, through the head of the Staff. All action taken by the field divisions in specific cases is post-reviewed by the headquarters office, including not only cases settled but also decisions in unagreed cases. In this way field operations are scrutinized and changes and corrections suggested for the future guidance of field offices. The post-review operations are current.

The Washington headquarters office is responsible for establishing and improving the procedure governing the handling and control of cases, for coordinating the work of the Staff with that of the other units and offices of the Bureau, and for formulating Staff policies and clarifying questions not clearly covered by Bureau regulations and rulings or court decisions.

Reports of field operations are reviewed and consolidated and records are maintained for reference purposes in the Washington office. Details and transfers of personnel are arranged by the Staff headquarters office.

As of the close of business December 31, 1942, The Tax Court, under the provisions of the Revenue Act of 1942, took jurisdiction of proceedings then pending before the Board of Review relating to claims for refund of processing tax paid under the Agricultural Adjustment Act. Final authority to settle docketed cases of this class was delegated by the Commissioner to a senior technical advisor in the Washington office of the Staff, subject to the concurrence of the Chief Counsel for the Bureau. Four such cases were closed by stipulated agreement during the period January 1, 1943, to June 30, 1943, leaving 28 dockets on hand for consideration at the close of the fiscal year.

Compromises, extensions of time, and closing agreements.—The Staff field divisions consider offers in compromise of liability in income and profits tax and certain other classes of cases, except where criminal prosecution, court proceedings, or delinquency penalties only may be involved. The head of each division has final authority to reject any such offer or to recommend its acceptance by the Commissioner. A central compromise group located in Washington post-reviews all rejections, and assists in the coordination of field procedure and the determination of operating policy in compromise matters. The Washington office of the Staff also considers applications for extensions of time within which to pay income taxes, and reviews for the Com-

missioner final closing agreements executed under the provisions of section 3760 of the Internal Revenue Code.

There were 568 compromise cases on hand July 1, 1942; during the year, 947 cases were received, and 1,062 cases were disposed of, leaving 453 cases on hand June 30, 1943. There were 3 extension of time cases on hand at the beginning of the year; 98 were received and 95 disposed of, leaving 6 cases on hand June 30, 1943. With respect to closing agreement cases, the number on hand for review July 1, 1942, was 26; 280 were received and 301 disposed of, leaving a balance on hand June 30, 1943, of 5 such cases. A summary of work done on compromise, extension of time, and final closing agreement cases is shown in table 106, on page 187.

OFFICE OF THE CHIEF COUNSEL

The activities of the office of the Chief Counsel for the Bureau of Internal Revenue include the defense of all Federal tax cases appealed to The Tax Court of the United States; the review of refunds, credits, and abatements in excess of \$20,000; consideration of various administrative and internal revenue tax matters referred to that office by the Secretary of the Treasury, the Commissioner of Internal Revenue, and other officials of the Treasury Department and the Bureau of Internal Revenue in Washington and in the field. They include also the preparation, at the request of the Department of Justice or of the United States attorneys, of data for use in the prosecution or defense of tax cases (civil and criminal) in suit, and compliance with requests for assistance in such cases; and the preparation, revision, and review of regulations, Treasury decisions, mimeographs, and rulings for the guidance of the officers and employees of the Bureau of Internal Revenue and others concerned. The office is made up of the Chief Counsel's Committee, the Engineers and Auditors Section, and eight divisions, viz, Alcohol Tax, Appeals, Civil, Claims, Interpretative, Legislation and Regulations, Penal, and Review. A detailed statement, in statistical form, of the work handled by certain of the divisions will be found in the statistical tables in the appendix under the heading "Office of Chief Counsel."

CHIEF COUNSEL'S COMMITTEE.—The committee, consisting of three members, serves in an advisory capacity to the Chief Counsel, and to members of his immediate staff, who refer to the committee cases from all divisions of the office. The committee considers these cases and makes written recommendations as to their proper disposition. The committee is also charged with the final review of cases involving compromises and closing agreements, previous to their being sent to the Secretary of the Treasury for his approval, and with the consideration of claims for reward under section 3463 of the Revised Statutes and section 3792 of the Internal Revenue Code. The reward claims work and personnel were transferred from the Penal Division to the Chief Counsel's Committee on July 1, 1942. At the beginning of the fiscal year 1943 the committee had on hand (exclusive of reward claims) 16 cases; during the year it received 3,379 and closed 3,354, leaving 41 cases pending at the close of the year. Claims for reward for information relative to violations of internal revenue laws were filed and disposed of during the year as follows: Pending July 1, 1942, 547; presented or reopened during year, 219;

disposed of during year, 233; pending June 30, 1943, 533. Of the claims disposed of, 72 were allowed in a total sum of \$78,012 and paid during the fiscal year. The claims pending at the end of the year are awaiting the closing of the tax cases to which they relate, the receipt of recommendations of the field officers of the Bureau, or administrative action in Washington.

ALCOHOL TAX DIVISION.—This division handles the legal work arising in connection with the administration and enforcement of the internal revenue liquor laws and the Federal Alcohol Administration Act. The work includes the preparation of opinions and briefs relating to assessment, collection, abatement, and refund of liquor taxes and penalties; compromise of civil and criminal liabilities; and the remission or mitigation of forfeitures. This division prepares citations to revoke industrial and denatured alcohol permits, conducts permit hearings, reviews revocation records, and performs similar work in connection with the issuance, suspension, and revocation of permits under the Federal Alcohol Administration Act. It assists the Department of Justice in connection with civil and criminal cases arising under the internal revenue liquor laws and the Federal Alcohol Administration Act; gives legal advice to the Deputy Commissioner of the Alcohol Tax Unit, district supervisors, and other officials on questions involving interpretation or construction of these laws; and reviews all correspondence prepared in the Alcohol Tax Unit involving legal questions.

Work performed by this division, in Washington and in the field, during the fiscal year included preparation of 5,911 memoranda, 262 briefs, 5,335 opinions, 98 libels, and 21 indictments. Review work included 2,923 case reports, 84 claims of over \$5,000 each, and 5,025 compromise cases. In addition, 211 petitions for remission or mitigation of forfeiture were examined and finally passed upon.

APPEALS DIVISION.—This division has charge of all cases involving income, excess profits, unjust enrichment, estate, and gift taxes pending before The Tax Court of the United States. Counsel assigned to the various field offices, which were created under the decentralization program of the Bureau of Internal Revenue, prepare answers to petitions filed with The Tax Court, and advise the various Staff divisions upon legal questions arising in the determination of income, profits, estate, and gift tax liability. All proposed settlements are concurred in by counsel. Counsel also have exclusive authority to represent the Commissioner of Internal Revenue in the defense of all cases set for hearing before The Tax Court. This division also has a general supervision of the preparation of the contents of the records on review in all cases wherein are filed petitions for review by the United States circuit courts of appeals. In such proceedings where the Commissioner of Internal Revenue is petitioner, this duty is performed in the division subject to approval by the Department of Justice; in cases where a taxpayer is petitioner, the division has sole charge of the preparation of the record.

CIVIL DIVISION.—The work of the Civil Division includes the preparation of statements of fact for the Department of Justice in all actions brought by taxpayers to recover taxes and for injunctions in the Federal courts, which statements set forth the position of the Bureau on the issues involved and contain references to applicable sections of the Revenue Acts, regulations, and decisions of the courts.

The division also assembles the evidence, obtains witnesses, and assists at the trial of cases when requested by the Department of Justice; prepares recommendations for or against the institution of suits in connection with claims of the Government against taxpayers, transferees, bonding companies, and others; and, when suits are recommended, prepares statements for the Department of Justice similar to those in actions brought by taxpayers. Stipulations of facts for the use of the Department of Justice and for submission to the courts in actions in the district courts and in the Court of Claims are examined and approved, modified, disapproved, or new stipulations prepared; and the division makes recommendations for or against an appeal from adverse judgments of district courts and for or against applications to the Supreme Court for writs of certiorari in cases of adverse decisions rendered by the circuit courts of appeals and the Court of Claims. The division makes recommendations for or against acceptance of offers submitted for settlement or compromise of cases pending in court.

It also handles all cases in which liens for taxes are involved in mortgage foreclosure actions pending in Federal and State courts, and considers all applications for the release of Federal tax liens and the discharge of property from such liens which is permissible under sections 3673, 3674, 3675, 3676, and 3677 of the Internal Revenue Code.

CLAIMS DIVISION.—The Claims Division is comprised of four sections: Processing Tax, Reorganization, Bankruptcy and Receivership, and Compromise.

The Processing Tax Section has jurisdiction over all matters involving processing, floor stocks, compensating, and customs processing taxes as well as over unjust enrichment tax matters not within the jurisdiction of any decentralized office. It represented the Commissioner of Internal Revenue in all cases before the United States Processing Tax Board of Review involving refunds of amounts collected under the Agricultural Adjustment Act, as amended, until December 31, 1942, when the board was abolished and its jurisdiction and functions were transferred to The Tax Court of the United States, in accordance with the provisions of section 510 of the Revenue Act of 1942. Since the board's abolition, the Processing Tax Section represents the Commissioner in all cases before The Tax Court of the United States involving refunds of amounts collected under the Agricultural Adjustment Act, as amended. The section has the same jurisdiction and duties in matters involving Titles III, IV, and VII of the Revenue Act of 1936 as have the Civil, Interpretative, Legislation and Regulations, and Review Divisions, and the Reorganization Section and Bankruptcy and Receivership Section of the Claims Division with respect to questions involving income, excess profits, capital stock, estate, and miscellaneous taxes. The section prepares records on review in all cases wherein the Commissioner files petitions for review by the United States circuit courts of appeals of final decisions of The Tax Court of the United States involving refunds of amounts collected under the Agricultural Adjustment Act, as amended. In cases involving such refunds, in which petitions for review are filed by taxpayers, the records are subject to the approval of this section.

In addition to the 279 civil cases involving \$28,639,636 which were pending in the Processing Tax Section at the beginning of the fiscal

year 1943, 48 cases involving \$303,819 were received during the year. As 127 cases involving \$20,626,291 were closed, there were 200 cases involving \$8,317,164 pending at the end of the fiscal year.

At the close of the fiscal year 1942, petitions involving the amount of \$9,014,267 were pending before the United States Processing Tax Board of Review. As petitions involving \$4,316,766 were filed, and cases involving \$3,782,081 were closed during the fiscal year 1943, claims in the amount of \$9,548,952 were pending before The Tax Court of the United States on June 30, 1943. The amount of \$369,814, which was refunded to taxpayers, constituted 9.78 per cent of the amount in dispute.

At the beginning of the fiscal year 1943, cases involving the amount of \$5,367,463 were pending in the Processing Tax Section for review of the action proposed by the Bureau. Since claims in the amount of \$70,763,206 were received and claims involving \$55,019,847 were reviewed during the fiscal year 1943, those under consideration at the end of the fiscal year involved \$21,110,822.

The Reorganization Section is charged with the duty of protecting the interests and claims of the United States in proceedings instituted under sections 77, 77B, Chapters X and XV of the National Bankruptcy Act, as amended, and arrangement proceedings under Chapters XI, XII, and XIII of the Act. The section had 1,902 cases pending at the beginning of the fiscal year 1943, 438 cases were received, and 1,117 were closed, leaving 1,223 cases pending at the end of the year. In the corporate reorganization and arrangement cases closed during the year, claims in the amount of \$5,252,673 were filed and were settled for \$1,436,338.

The Bankruptcy and Receivership Section handles all legal work incident to the protection of the interests and claims of the United States in bankruptcy and receivership proceedings. The section had 4,835 cases pending on July 1, 1942, 3,512 cases were received, and 4,367 were disposed of, leaving 3,980 cases pending at the close of the fiscal year. The cases closed during the year involved claims of \$5,592,099, of which amount \$1,779,715 was collected.

The Compromise Section is charged with the prosecution of claims filed by collectors against the estates of deceased taxpayers, against insolvent banks, and in liquidation proceedings, including assignments for the benefit of creditors. At the request of the Department of Justice, the section assists in trials involving the aforementioned types of claims. During the fiscal year the section disposed of 2,558 cases and collected the amount of \$3,772,072.

INTERPRETATIVE DIVISION.—The functions of this division consist of the preparation of letters and memoranda for the signature of the head of the division, the Chief Counsel, the Commissioner, or the Secretary, interpreting internal revenue statutes; the review of all correspondence, for the signature of the Commissioner or of the Secretary or of an official of his office, containing a ruling or opinion regarding internal revenue laws prepared in the administrative units of the Bureau and routed through the Chief Counsel's office for approval; assisting in the preparation and review of briefs to be filed with The Tax Court of the United States in key cases; reviewing actions on decisions in special cases; reviewing closing agreements covering proposed transactions; editing the material submitted for publication in the Internal Revenue Bulletin; and the preparation of

opinions and rulings in special cases assigned by the Chief Counsel. Members of this division also participate in conferences with taxpayers when so requested by the administrative branches and units of the Bureau of Internal Revenue or by other divisions of the Chief Counsel's office.

Included in this division is the Digest Section, the functions of which are to preserve, digest, and make readily available to the members of the Chief Counsel's staff all opinions, rulings, and other documents which have been prepared or reviewed by the Chief Counsel's office.

LEGISLATION AND REGULATIONS DIVISION.—The regulations issued under the internal revenue laws, including tax conventions with foreign countries, and the reports on legislation introduced in the Congress affecting the internal revenue, except such as relate to taxes on alcoholic beverages, are prepared or reviewed in this division. In addition, the division assisted in the preparation of regulations relating to the stabilization and limitation of salaries, authority over which was lodged in the Commissioner of Internal Revenue by the Economic Stabilization Director under the general regulations relating to wages and salaries promulgated on October 27, 1942, by the Director with the approval of the President. The division also considers suggestions for amendments of and additions to the various internal revenue laws, and prepares reports thereon for the consideration of the Commissioner and the General Counsel. It participates in the preparation of income tax forms and assists in the drafting of tax conventions.

PENAL DIVISION.—The Penal Division deals with practically all classes of internal revenue tax cases when criminal liability is alleged, including among others income and profits tax cases, miscellaneous tax cases, and employment tax cases; considers offers in compromise of liability where criminal proceedings have been instituted or recommendations for prosecution have been made to the Bureau or by the Bureau to the Department of Justice, and prepares opinions construing the criminal and percentage penalty statutes. It also prepares opinions as to whether cases closed by agreement under section 606 of the Revenue Act of 1928, and similar provisions of other Revenue Acts and the Internal Revenue Code, should be reopened because of "fraud or malfeasance, or misrepresentation of a material fact." Whenever requested by the Department of Justice, assistance is rendered by this division in the prosecution of criminal cases.

At the beginning of the fiscal year, 1,484 cases were pending in the Penal Division. New cases in the number of 535 were received, 859 cases were closed, 545 claims for reward were transferred to the Chief Counsel's Committee on July 1, 1942, making the total number disposed of 1,404, and leaving 615 cases pending on June 30, 1943, a net decrease of 869.

REVIEW DIVISION.—This division reviews overassessments of income, excess profits, war profits, estate, gift, and miscellaneous taxes proposed for allowance (also deficiencies when coupled with overassessments) where the amount of the overassessments in any case exceeds \$20,000, and proposed refunds or credits of any tax in excess of \$20,000. It prepares the reports to the Joint Committee on Internal Revenue Taxation required by section 3777 of the Internal Revenue Code, where the overpayments of income, excess profits, war profits, estate, or gift taxes exceed \$75,000, and prepares public

decisions where the overassessments exceed \$20,000. It also examines and reviews special cases referred to it by the Chief Counsel for the Bureau.

ENGINEERS AND AUDITORS SECTION.—The Engineers and Auditors Section, consisting of a group of engineers, accountants, and auditors, operating directly under the Chief Counsel, furnishes technical advice and assistance to the respective divisions, particularly in litigated cases, and to the Department of Justice, in connection with cases involving engineering and auditing problems principally in the field of valuation. During the year the section rendered such assistance in 173 cases.

In addition to the above work handled by the respective divisions of the office, legal advice and assistance was rendered to the Deputy Commissioner of the Salary Stabilization Unit, regional office heads, and other officials on questions involving the interpretation and construction of the Act of October 2, 1942 (Public Law No. 729, Seventy-seventh Congress, second session), as amended, and the Wages and Salaries Regulations of the Economic Stabilization Director, promulgated with the approval of the President October 27, 1942, which regulations conferred authority upon the Commissioner of Internal Revenue to administer the provisions thereof relating to the stabilization of certain salaries. The legal work performed in connection with the administration and enforcement of the Act and regulations included the preparation of memoranda and opinions relating to the Act, the review of letters involving legal questions, and the preparation of letters for the signature of the Deputy Commissioner and the Commissioner. Of the 4,669 cases received since adoption of the Act, 4,225 were disposed of, leaving 444 cases pending at the close of the year.

INTELLIGENCE UNIT

The Intelligence Unit is principally concerned with the investigation, in cooperation with revenue agents and deputy collectors, of cases involving alleged evasion of taxes; charges of a serious nature against employees in the Internal Revenue Service; and applications of attorneys and agents to practice before the Treasury Department.

During the fiscal year, 984 investigations were made of alleged evasion of income and miscellaneous taxes, resulting in the recommendation for prosecution in 255 cases involving 446 individuals. There were 95 individuals tried, of whom 92 were convicted and 3 acquitted. These investigations resulted in recommendation for assessment of additional taxes and penalties totaling \$56,444,955.

There were 2,404 investigations of applications of attorneys and agents to practice before the Treasury Department, and 75 investigations of charges against enrolled agents and attorneys. These investigations resulted in the disbarment of 9, the reprimand of 1, and the rejection of applications of 5.

During the fiscal year, 95 cases of charges against employees of the Bureau of Internal Revenue were investigated, resulting in the separation from the Service of 70 employees and the prosecution of 23, of whom 17 have been tried and 15 convicted. There were 5,688 cases of a miscellaneous nature investigated.

SALARY STABILIZATION UNIT

General functions.—The Salary Stabilization Unit, under the supervision of a deputy commissioner, was created by Treasury Decision 5176, dated October 29, 1942, to administer the provisions of the regulations prescribed by the Economic Stabilization Director under the Act of October 2, 1942 (Public Law 729, Seventy-seventh Congress, second session), and Executive Order 9250, designating the Commissioner as his agent to stabilize all salaries in excess of \$5,000 per annum, and of executive, administrative, and professional salaries where the rates were in excess of \$30 a week and \$200 a month, respectively, and the positions were not represented by a certified labor organization. The administration includes rulings with respect to changes in rates of salary and bonus payments from those prevailing on September 15, 1942. The Act and the regulations provide that salary rates may not be increased above the September 15, 1942, level unless necessary to correct maladjustments or inequalities, or to aid in the prosecution of the war. Exceptions were made in the cases of individual merit increases under established salary rate schedule plans. Executive Order 9328, and the supplement of May 12, 1943, further limited the authority of the Commissioner to approval of salary adjustments involving gross inequities, or to aid in the effective prosecution of the war, and then only to the minimum of the going rates for similar work in the same area.

Procedure.—The United States is divided into 13 regional districts, each in charge of a regional head with authority to make rulings (by direction of the Commissioner) subject to modification upon review by the Office of the Commissioner.

The compensation for positions is generally of two kinds or a combination of the two—basic salaries and bonus or commission payments. Since the Act and the regulations provided that approval was not required for adjustments where the employer maintained a salary policy as exemplified by a salary rate schedule or a provable plan, the rulings fell into the following classifications: salary adjustments, bonus payments, and salary rate schedules. The following table shows the status of cases on June 30, 1943.

	Received	Rulings issued	On hand June 30, 1943
Salary adjustments.....	72,526	56,045	16,481
Bonus payments.....	17,985	15,579	1,416
Salary rate schedules.....	5,384	4,459	925

Personnel.—As a nucleus for the Unit, experienced personnel was transferred from other Units of the Bureau, augmented by the employment of specially trained personnel from other branches of the Government service and from private industry. Legal advisors are detailed from the Office of the Chief Counsel.

Important phases of the salary stabilization work.—The most important phases of the salary stabilization policy under the jurisdiction of the Commissioner are those having to do with determining the amount of salary increase necessary to compensate a salaried position, the duties and responsibilities of which changed and increased due to the shifting of the Nation's output from a non-war to

a total war basis. With the advent of the Fair Labor Standards Act, following the depression years, industry generally operated on a work week of 40 hours or less. The Fair Labor Standards Act provided that the wage workers and those salaried workers who were not employed in an executive or administrative capacity should be paid at time and one-half their regular rate for each hour worked in excess of 40 during the week. Executive and administrative salaried employees generally enjoyed substantially the same hours, although those in the higher paid management groups were naturally required to work somewhat longer hours. Wages in the then free labor market were generally measured by an amount sufficient for a bare living for the lowest paid groups, with correspondingly higher rates for the more skilled laborers and supervisory and management groups. The limited number of skilled employees available for those industries engaged in the production of war materials created the necessity for longer hours, with the result that not only were the more highly paid wage workers, on account of hours in excess of 40, taking home more money than the supervisors, but the supervisors were being required to work for an amount of money originally contemplated for 40 hours per week. Many firms and industries prior to October 3, 1942, began operating on a work week of more than 40 hours and had in effect overtime payment plans for their salaried workers varying from a few dollars per week to time and one-half to employees receiving as much as \$1,000 per month. The regulations provided that approval for payment for overtime work was required where an employer did not have a definite plan in effect on October 3, 1942.

The War Manpower Commission, in February, 1943, ordered all industries in certain critical labor shortage areas to extend their work week to 48 hours. This naturally resulted in longer hours and additional duties and responsibilities for the salaried personnel, and employers requested appropriate salary adjustment. Accordingly, almost all of the salary adjustments requested arose from the additional responsibilities and longer hours required of the incumbents of salaried positions.

Under the rule laid down by the National War Labor Board in the Little Steel case, wage workers were permitted increases to compensate for the advanced cost of living to the extent of 15 per cent above the January 1, 1941, wage. In order to maintain the proper relationship between various groups this was extended to other groups receiving less than \$7,500 per year, so that approximately the same number of additional dollars could be paid to each position. Generally this was applied by allowing 15 per cent to the salaried workers whose salaries were not more than \$200 per month, 10 per cent to those between approximately \$200 and \$333 per month, and 5 per cent to those receiving between \$333 and \$600 per month.

A large percentage of the wage workers had received cost of living increases prior to October 3, 1942, because of the contracts between the labor unions and the employers, while compensating adjustments had not been made to the noncontract employees. This fact, together with the pressing demands for the production of critical war materials, brought requests for adjustments to the salaried groups out of proportion to their number relation to the wage groups. This was further accentuated by the fact that there are only a limited number of skilled foremen, engineers, supervisors, etc., whose services were

greatly in demand, creating keen competition among companies. Of the approximately 100,000 requests for salary adjustments, approval of bonus payments and establishment of salary rate schedules to provide compensation for positions, it is estimated that 75 per cent arose as the result of the conditions just enumerated.

CONCLUSION

In submitting this report of the results accomplished in the fiscal year ended June 30, 1943, I am pleased to state that the wholehearted cooperation of every branch of the Internal Revenue Service made possible the administration of the tax laws and the collection of unprecedented revenue.

GUY T. HELVERING,
Commissioner of Internal Revenue.

APPENDIX

STATISTICAL TABLES

RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories

Collection districts	Income taxes			Excess profits			Vinson Act (Acts of Mar. 27, 1934, and June 28, 1940) as amended. Navy vessels—Army and Navy aircraft	Unjust enrichment (Title III, Revenue Act of 1935)
	Corporation	Individual	Victory tax—Withholding ¹	Total income taxes	Declared value excess profits	Revenue Acts of 1940-1941 as amended		
Alabama	\$25,487,308.16	\$49,614,338.59	\$5,543,523.83	\$79,655,170.52	\$1,562,675.50	\$35,805,080.06		\$52,547.72
Arizona	3,217,664.64	18,455,578.82	1,519,412.21	23,192,655.67	96,373.02	3,054,604.34		6,400.11
Arkansas	7,176,617.56	23,486,593.18	1,681,251.82	37,294,462.56	170,047.96	5,198,920.41		10,453.90
First California	133,074,132.62	203,977,304.11	28,683,446.55	365,734,867.18	1,607,046.09	97,358,846.98	\$208,282.56	1,136.10
Sixth California	82,097,569.98	276,403,950.73	29,596,121.11	388,096,632.82	1,870,923.07	161,170,823.25		1,934.69
Colorado	21,180,690.03	41,873,429.40	3,461,366.64	66,435,486.07	264,819.15	13,682,330.34		900.73
Connecticut	92,335,881.95	135,847,432.18	16,348,649.75	244,531,712.98	1,424,219.97	207,842,654.35		26,080.63
Delaware	107,977,874.84	39,250,684.62	6,225,665.25	153,453,924.21	330,997.28	134,073,295.56		1,129.22
Florida	18,588,998.06	72,695,325.46	6,252,239.40	96,536,562.92	1,095,215.02	12,439,085.99		14,907.83
Georgia	35,989,971.60	71,018,788.24	6,574,099.83	113,582,859.67	396,789.13	37,304,956.53		120.85
Hawaii	13,203,257.41	32,161,161.06	3,410,941.60	48,775,360.07	17,645.68	4,796,419.94		198,578.31
Idaho	4,942,134.19	14,468,811.92	993,904.60	20,404,850.71	146,211.96	4,796,419.94		28,862.97
First Illinois	358,506,920.70	423,908,280.45	47,658,119.12	830,073,320.27	11,773,099.95	402,532,085.19		6,723.16
Eighth Illinois	28,923,680.96	72,386,898.73	4,900,172.22	101,219,751.93	425,760.95	59,032,837.37		294,778.37
Indiana	62,781,890.06	142,404,427.08	11,021,997.60	216,208,314.14	1,374,895.53	85,004,797.54		1,720.02
Iowa	22,570,932.57	66,432,128.52	3,780,436.57	92,783,497.66	415,879.21	13,453,518.30		37,961.87
Kansas	48,077,914.57	52,742,753.76	4,974,603.96	105,795,273.33	644,789.70	22,230,676.48		371.34
Kentucky	42,301,896.37	42,119,495.70	4,424,997.68	88,846,389.75	580,640.70	35,462,770.60		103.78
Louisiana	27,415,745.12	60,075,041.56	5,160,701.50	92,651,488.18	309,029.76	18,477,904.47		23,063.10
Maine	18,901,086.09	25,177,349.98	3,601,062.64	42,079,948.71	261,355.85	13,789,872.01		12,963.63
Maryland, including District of Columbia	90,156,313.12	209,766,535.59	23,805,943.21	323,728,791.92	1,490,377.03	50,771,113.52		51,986.18
Massachusetts	206,811,731.88	216,643,365.91	28,423,212.53	449,878,310.32	3,527,234.10	177,183,083.86		13,616.19
Michigan	283,103,962.54	321,370,148.43	49,433,264.38	653,907,375.35	2,962,356.85	314,183,923.21		818.15
Minnesota	66,162,384.20	94,539,874.43	9,543,017.49	170,245,076.12	395,092.12	56,473,993.47		371,992.46
Mississippi	6,644,196.76	24,787,056.78	1,429,829.92	32,861,083.46	170,905.19	82,904,811.40		7,390.30
First Missouri	89,794,025.23	60,540,484.61	10,343,780.58	160,678,290.43	2,138,544.95	82,904,811.40		2,598.72
Sixth Missouri	22,345,701.57	47,245,086.84	4,458,650.91	74,049,439.32	486,132.91	35,007,902.71		3,380.83
Montana	6,006,887.98	18,693,233.54	835,677.94	25,535,299.41	142,637.36	2,349,137.13		206.07
Nebraska	11,977,898.21	41,080,489.02	4,210,657.06	57,268,844.29	319,654.64	10,584,786.52		1,288.43
Nevada	3,409,502.97	12,646,674.23	565,801.43	18,561,978.63	19,885.14	858,425.71		30,787.56
New Hampshire	6,245,461.21	16,893,451.07	1,829,601.81	24,968,714.09	79,423.16	8,444,225.95		4,284.47
First New Jersey	21,384,059.17	54,561,347.36	4,973,877.58	80,919,284.11	295,430.68	28,284,250.98		22,896.37
Fifth New Jersey	109,248,965.06	184,865,170.86	20,904,695.35	200,904,695.35	814,118,881.27	143,108,380.17		
New Mexico	1,691,875.68	12,098,264.92	694,303.34	14,483,883.94	64,090.82	794,430.76		
First New York	64,951,683.75	156,592,326.30	15,559,636.45	241,108,646.50	314,378.67	73,722,253.30		
Second New York	521,798,987.82	291,066,372.64	35,074,502.34	847,929,832.80	4,632,322.06	442,178,715.28	145,915.81	28,862.22
Third New York	356,403,353.93	240,311,807.80	49,788,648.75	646,503,805.57	7,304,531.51	462,800,137.66		123,588.15
Fourteenth New York	66,877,134.90	168,611,765.90	11,645,182.34	177,134,072.24	4,104,577.57	144,015,803.78		7,857.94
Twenty-first New York	23,356,476.54	47,619,274.33	5,427,535.81	76,413,286.13	437,776.66	51,138,066.24		1,364.81
Twenty-eighth New York	61,406,706.62	92,634,698.64	9,965,972.54	164,039,377.10	3,491,289.22	124,138,726.72	20,035.77	8,840.75
North Carolina	64,736,608.09	60,621,232.98	8,798,963.07	132,144,804.14	664,486.36	75,039,455.23		15,849.49
North Dakota	1,324,557.32	10,421,350.82	366,978.01	12,112,886.15	87,068.53	408,866.68		4,950.06
First Ohio	90,524,827.61	94,273,653.45	10,177,132.80	194,975,513.26	1,426,868.70	114,254,359.31	587.54	179.68
Tenth Ohio	63,516,394.94	47,177,172.93	5,054,648.86	115,748,216.23	2,588,645.92	39,480,965.87		4,253.04
Eleventh Ohio	16,675,650.81	36,079,669.96	3,884,264.54	56,639,495.31	487,345.18	29,297,395.47		26,758.25
Eighteenth Ohio	368,601,189.70	164,668,129.52	26,381,116.34	559,450,435.65	2,677,804.20	175,615,800.05		20,547.04
Oklahoma	37,096,964.45	42,090,811.32	4,788,997.59	83,968,763.36	6,220.00	14,828,531.22		20,643.57
Oregon	15,308,665.49	57,667,733.94	6,143,104.73	79,114,504.21	561,342.53	24,963,911.81		552.60
First Pennsylvania	175,766,147.96	272,915,786.27	31,684,716.21	480,366,650.41	2,799,817.43	180,381,725.28	45,687.15	70,776.30
Twelfth Pennsylvania	37,049,396.64	34,804,711.31	11,276,453.47	83,189,563.42	1,113,391.66	102,906,570.54		3,333.30
Twenty-third Pennsylvania	118,853,804.77	268,568,567.56	24,647,247.21	401,689,619.84	2,157,277.55	204,024,394.70		22,461.70
Rhode Island	27,572,319.20	38,895,411.52	4,448,333.71	70,918,064.43	1,300,849.31	45,056,542.18		1,047.85
South Carolina	18,314,274.60	25,118,979.64	3,120,779.58	46,554,033.82	388,635.12	44,766,273.97		76,738.88
South Dakota	1,893,287.89	8,997,561.77	571,556.13	11,462,395.72	122,614.82	939,091.96		1,074.02
Tennessee	28,376,432.12	60,571,971.83	5,319,522.42	94,266,926.37	601,148.32	31,865,007.98		49,054.69
First Texas	51,930,611.71	123,740,580.07	8,716,225.13	189,381,816.81	565,463.45	23,553,130.95		35,489.24
Second Texas	43,876,796.89	98,639,603.73	7,180,995.64	149,677,396.26	1,837,214.22	18,542,431.13		203.80
Utah	9,187,199.74	15,926,004.52	2,211,621.84	27,324,826.10	145,240.92	4,765,113.76		5,843.49
Vermont	5,036,569.67	8,540,689.53	922,651.22	14,499,910.42	111,912.21	11,894,630.73		20.00
Virginia	66,722,986.94	73,973,658.31	9,076,812.54	149,772,457.79	775,952.12	57,899,308.57		321.55
Washington, including Alaska	40,981,952.73	196,045,078.76	12,231,780.06	159,257,891.52	705,047.65	76,591,355.31		29.69
West Virginia	20,037,041.86	32,579,859.23	3,919,903.56	56,536,804.65	278,166.72	19,446,699.09		28,593.86
Wisconsin	72,814,791.31	102,390,526.98	11,508,099.07	186,713,417.31	1,738,894.95	156,704,477.40		1,677.31
Wyoming	1,758,621.15	16,041,910.01	470,434.60	12,265,065.76	40,162.63	938,573.97		14,797.95
Total	4,520,851,709.88	5,943,916,978.59	686,915,610.47	11,156,788,696.94	82,011,996.02	5,063,868,613.73	420,488.82	1,908,294.05

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT								
Alaska	\$227,312.21	\$2,943,572.03	\$326,896.83	\$3,497,871.07	\$8,935.44	\$264,046.18		\$11,590.60
California	215,171,653.50	480,331,254.84	58,276,561.66	753,831,500.00	3,477,069.16	258,529,670.23	\$208,282.56	3,334.74
District of Columbia	25,843,037.80	60,405,699.93	14,261,412.15	121,519,149.81	269,652.26	9,352,989.31		226,941.28
Illinois	382,430,901.68	406,296,179.13	52,558,281.34	961,284,072.20	12,197,860.90	461,564,922.56		19,728.36
Maryland	63,825,375.32	129,818,450.70	18,736,611.45	14,802,430.57	207,186,257.15	41,418,124.21		379,382.76
Missouri	115,139,726.83	187,785,371.45	24,978,572.96	309,035,115.38	2,064,667.13	171,392,630.25		30,767.66
New Jersey	130,633,024.23	239,426,618.22	24,978,572.96	394,038,215.41	2,153,124,020.99	1,297,963,702.98	165,951.58	198,410.24
New York	1,084,796,313.56	940,826,234.70	127,501,472.78	2,153,124,020.99	6,968,416.89	1,084,796,313.56	567.54	61,738.01
Ohio	539,218,952.55	342,086,425.89	45,487,182.04	926,812,650.45	7,186,664.66	358,648,520.70	46,687.15	57,593.56
Pennsylvania	331,159,851.84	565,408,064.44	67,608,416.89	965,176,833.67	5,069,894.64	487,182,690.52		35,693.13
Texas	95,897,308.60	297,380,183.60	15,371,220.77	339,058,713.17	2,342,877.67	42,095,562.08		29.69
Washington	46,758,740.52	103,101,806.73	11,904,778.20	155,760,920.45	696,112.21	76,327,309.13		
Puerto Rico		29,384.84						

¹ New tax levied by Revenue Act of 1942, effective Jan. 1, 1943.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	Capital stock, \$1.25 per \$1,000	Estate tax— Transfer of estates of decedents	Gift tax— Transfer of any property by gift	Distilled Spirits				
				Excise taxes		Seizures, penal- ties, etc., in con- nection with at- tempted evasions of distilled spirits production laws	Floor tax (tax- paid stocks on hand Nov. 1, 1942), additional, \$2 per gallon	Floor taxes levied by Acts prior to Nov. 1, 1942
				Imported (col- lected by cus- toms), \$6 per gallon ¹	Domestic, \$6 per gallon ¹			
Alabama	\$2,107,251.77	\$1,808,414.87	\$175,688.97	\$35,290.29	\$4,779.16	\$20,765.40	\$752,213.15	\$216.09
Arizona	390,656.04	756,234.63	12,867.83	1,806.54	415,096.66	891.40	561,044.52	10,848.95
Arkansas	628,279.56	1,031,271.85	57,832.10			2,000.62	624,584.24	10,589.68
First California	9,586,004.14	10,092,738.33	668,979.53	4,016,133.82	29,250,430.32	64,782.86	5,874,838.27	822,705.99
Sixth California	10,954,151.69	13,298,778.87	998,785.22	5,530,595.89	3,745,127.57	7,636.26	5,235,014.57	712,003.61
Colorado	1,887,495.88	2,098,980.59	141,660.31	1,180,498.56	84,445.76	13,012.81	948,597.32	40,840.69
Connecticut	3,215,687.89	17,536,150.83	1,424,566.10	1,625,278.08	2,045,268.51	18,785.04	2,496,226.69	365,569.78
Delaware	5,407,590.21	4,260,209.89	1,017,256.30			1,237.43	350,695.49	18,263.48
Florida	1,607,794.63	11,924,146.88	492,806.06	1,603,894.56	1,238.18	14,582.95	1,877,861.52	162,892.82
Georgia	3,180,959.52	3,530,194.96	217,689.83	818,813.22	654.60	23,269.60	1,189,889.73	268,857.87
Hawaii	1,025,243.59	957,028.07	158,799.25	147,733.36	1,208,900.69	190.04	277,436.18	36,174.76
Idaho	403,417.57	104,584.66	12,039.69			365.85	264,418.89	48,084.88
First Illinois	28,223,997.12	42,518,860.00	1,049,065.50	8,194,382.95	9,974,021.07	121,114.04	6,289,720.74	657,006.85
Eighth Illinois	2,491,346.84	3,655,867.97	127,867.87			8,441.70	1,710,991.53	844,978.33
Indiana	5,187,591.08	4,915,542.76	493,253.38	3,062,518.83	97,572,799.71	28,047.34	1,821,011.64	842,641.71
Iowa	1,679,064.48	2,228,110.81	180,147.56			101.68	813,604.95	83.57
Kansas	2,675,914.27	2,409,896.44	81,185.12			8,184.36	17,800.00	262.14
Kentucky	2,919,818.68	2,814,445.42	176,176.03	889,680.64	192,399,771.14	6,899.08	1,451,164.70	589,072.58
Louisiana	2,615,938.59	2,770,597.59	193,380.88	438,631.55	4,080,419.19	7,528.84	1,744,635.22	135,420.42
Maine	1,144,877.94	3,620,801.69	197,894.54	77.97		1,182.00	149,781.77	221.93
Maryland, including District of Columbia	6,438,781.74	11,746,171.73	1,877,942.10	3,483,684.43	86,511,012.27	121,913.42	3,834,884.89	1,106,891.87
Massachusetts	12,610,316.88	17,818,239.69	1,120,912.45	5,835,911.76	14,597,773.94	26,787.72	4,752,867.88	803,965.29
Michigan	19,682,942.64	10,998,308.59	1,409,841.01	5,450,494.28	435,406.66	6,306.67	3,199,475.56	16,799.80
Minnesota	5,276,723.27	3,188,161.73	358,277.63	968,251.54	3,164,840.62	21,746.56	2,300,686.08	291,013.65
Mississippi	561,687.89	1,122,306.67	19,780.14			23,013.45	106,533.38	1,155.87
First Missouri	5,098,784.08	4,606,815.61	825,289.29	1,202,557.92	1,264,668.08	2,079.09	1,450,526.05	128,325.74
Sixth Missouri	2,438,593.15	1,803,791.13	41,708.76			7,238.98	1,816,879.46	70,787.51
Montana	347,681.57	5,883,114.16	46,873.34			190.00	418,740.58	1,810.26
Nebraska	1,088,233.23	1,656,405.23	78,019.80	176,286.05		3,790.12	771,764.67	182,269.78
Nevada	317,444.63	1,437,672.34	69,497.94			275.60	283,878.18	24,036.62
New Hampshire	867,192.06	1,885,393.40	246,847.69			3,127.00	403,306.52	161.84
First New Jersey	1,811,296.31	15,992,484.10	246,847.69			1,639,004.36	1,110,863.79	80,794.42
Fifth New Jersey	9,904,919.86	18,910,631.07	815,528.45			14,012,677.76	18,164.22	3,561,007.28
New Mexico	141,002.86	802,468.22	16,053.87			854.68	288,383.09	62,728.47
First New York	5,403,331.82	14,029,204.64	1,101,068.88			3,908,108.29	12,454.79	68,791.65
Second New York	28,239,938.91	4,828,232.63	3,511,782.78	80,501,568.73	8,649.49	6,438.71	1,688,206.06	71,441.05
Third New York	26,284,214.07	42,008,696.82	1,677,566.78			12,914.12	3,408,278.62	488,763.27
Fourteenth New York	5,889,017.53	14,489,638.87	626,724.13	844,862.53	1,561,753.59	72,287.24	1,767,792.07	374,809.68
Twenty-first New York	2,266,560.23	1,828,295.07	229,185.51	866,574.42	534,458.80	10,485.97	1,079,786.77	100,785.06
Twenty-eighth New York	5,196,975.23	6,658,270.33	483,137.63	497,993.05	6,271.80	9,706.02	1,835,458.63	110,223.99
North Carolina	4,842,579.24	2,269,062.63	416,401.86			40,800.88	235,451.97	85,567.53
North Dakota	115,181.00	334,059.28	468.53	26.08		1,585.00	362,908.73	42,589.10
First Ohio	6,061,462.13	5,216,863.73	372,918.13			5,662.46	714,621.01	528,219.89
Tenth Ohio	3,268,779.58	1,719,005.33	115,961.47			462.25	329,685.43	83,968.26
Eleventh Ohio	1,895,864.68	1,690,706.72	186,466.17			205.28	346,298.71	96,483.07
Eighteenth Ohio	17,745,879.30	6,663,967.61	284,199.26	533,601.81	2,403,844.34	2,882.00	1,571,027.76	362,678.91
Oklahoma	2,432,016.98	1,617,694.87	172,104.41			21,994.65	1,888.88	
Oregon	1,710,807.18	1,619,890.95	27,769.30	262,180.62	13,918.20	114.36	738,183.97	26,699.77
First Pennsylvania	13,007,768.69	20,781,998.44	1,718,257.29	2,561,487.54	51,117,518.63	7,669.07	1,921,888.82	539,845.98
Twelfth Pennsylvania	3,230,832.36	1,980,204.73	181,508.02			5,644.39	383,964.23	53,524.92
Twenty-third Pennsylvania	14,284,775.96	12,701,789.86	1,295,671.68	975,179.19	45,760,520.77	25,110.73	1,407,106.64	483,088.88
Rhode Island	2,335,323.97	16,887,000.96	328,263.28	3,672.88	3,785.00	3,785.00	711,339.39	101,967.80
South Carolina	1,925,863.25	927,461.21	82,969.13	3,634.64	5,975.62	8,975.62	704,484.62	99,708.24
South Dakota	155,006.30	284,099.79	9,955.60			800.99	262,613.64	41,211.66
Tennessee	2,426,954.54	2,894,933.60	188,806.17	172,606.15	1,140,639.80	28,045.81	841,641.02	62,322.42
First Texas	3,782,197.47	6,561,865.54	1,818,803.69	1,596,829.24	3,888.36	1,282.50	1,270,212.02	215,484.38
Second Texas	2,949,416.43	3,507,908.62	453,085.49			3,200.66	892,969.30	208,798.41
Utah	615,594.56	232,063.81	20,897.81			95.31	288,437.13	24,632.74
Vermont	444,712.34	1,067,813.61	39,544.27			100.00	106,339.51	584.87
Virginia	3,938,444.85	4,076,222.47	870,831.11			24,529.67	1,081,841.22	27,851.63
Washington, including Alaska	3,785,033.21	1,809,833.95	158,170.34	1,617,529.94	249,987.98	1,161.00	1,118,867.50	170.21
West Virginia	1,794,183.88	1,773,462.40	62,638.41			1,473.00	675,984.45	1,066,341.82
Wisconsin	6,838,286.95	4,049,075.71	629,246.91	192,130.75	196,721.93	11,528.55	2,003,515.82	395,083.61
Wyoming	172,402.25	79,148.59	34,757.20			290.00	260,856.92	851.48
Total	328,794,970.85	414,530,598.81	32,965,078.68	83,406,478.87	607,870,926.88	895,415.87	96,520,621.39	13,844,408.89

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

Alaska	\$36,984.73	\$12,128.37	\$90.00				\$120,382.28	\$4,761.73
California	19,640,755.74	23,331,814.25	1,697,764.76	\$9,546,729.71	\$37,995,557.89	\$72,888.86	12,109,852.34	1,534,708.00
District of Columbia	2,847,810.20	3,977,517.70	403,606.77		12,852.01	7,949.54	1,586,321.42	130,027.78
Illinois	27,714,843.47	46,486,327.97	2,076,633.53	8,194,382.95	92,951,479.58	129,566.34	8,000,712.37	1,601,967.18
Maryland	4,091,441.48	7,770,654.03	974,435.33	3,463,874.07	86,367,287.78	114,663.88	2,288,563.47	976,864.90
Missouri	8,154,667.28	6,110,406.63	432,818.00	1,202,557.92	3,437,618.48	10,805.07	2,785,905.61	196,113.25
New Jersey	11,718,816.17	20,908,115.17	1,063,476.14		15,551,582.12	15,845.87	4,671,871.07	1,149,695.81
New York	76,796,057.84	82,886,263.06	7,638,502.71	32,210,486.73	6,007,236.47	124,268.85	12,532,940.94	1,146,744.57
Ohio	20,973,485.74	14,290,543.30	960,450.08	538,601.81	96,575,048.94	9,211.99	2,961,632.91	1,066,341.82
Pennsylvania	30,598,374.41	35,696,974.08	3,145,837.07	3,596,666.73	97,894,005.07	85,224.19	3,712,649.69	1,050,962.17
Texas	6,711,523.90	15,059,474.16	1,769,388.58	1,596,829.24	3,838.36	4,483.16	2,163,181.32	424,282.74
Washington	3,748,048.48	1,796,704.08	158,080.64	1,617,629.94	249,987.98	1,101.00	997,975.22	23,090.10
Puerto Rico				116.36	130,872.48			

¹ Rates on distilled spirits, brandy, and perfumes containing alcohol were increased from \$4 to \$6 per gallon on Nov. 1, 1942, by the Revenue Act of 1942.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	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 1/4 cent if less than one-half pint		Still or worms manufactured, \$22 each	Manufacturers of stills, \$55 per year	Rectifiers		Special or occupational taxes Wholesale liquor dealers, \$110 per year
			Bottled in bond stamps	Red strip stamps			Less than 500 barrels, \$110 per year	500 barrels or more, \$220 per year	
Alabama					\$0.73	\$315.84			\$645.74
Arizona					4,962.56	45.84			6,559.82
Arkansas									2,768.35
First California	\$333,335.79	\$2.00	\$14,734.44	446,134.60	609.66	217.71	\$3,087.63	\$2,838.72	63,787.77
Sixth California	47,832.84	13.40	15,125.56	108,109.74	88.00	82.51	201.68	1,063.34	29,908.90
Colorado	52.20		193.00	748.08			119.60		3,967.16
Connecticut	177,818.57		710.22	93,377.89		55.00	660.00	2,211.00	11,218.70
Delaware				3.36		220.00			852.50
Florida				2,528.48	44.00	27.50			11,117.36
Georgia				2,450.69			1,358.86		10,338.68
Hawaii	58,407.87			22,644.72		160.00	165.91	73.34	2,272.97
Idaho									7,608.41
First Illinois	247,720.45		19,238.37	209,690.28			725.54	2,200.00	52,430.02
Eighth Illinois	1,841,976.09	92.80	104,169.66	1,181,846.29	496.75	315.11	110.06	220.00	11,994.01
Indiana	3,827,664.75		167,782.24	1,390,543.75	68.60	109.09	330.60	2,035.00	4,663.77
Iowa				26					409.01
Kansas									3,966.50
Kentucky	1,950,415.78	26.26	760,919.22	2,210,437.22	572.60	229.18	64.17	2,494.28	20,150.94
Louisiana	18,200.00			33,896.11	44.60	115.50	440.00	330.00	7,775.13
Maine	5,666.84			2,981.87				220.00	830.00
Maryland, including District of Columbia	3,351,151.52	267.80	63,746.83	1,213,536.37	82.96	222.76	1,164.17	3,886.67	20,056.22
Massachusetts	361,194.45	3.40	13,478.58	290,223.14	528.00	332.60	1,877.60	1,540.00	23,238.98
Michigan	151,694.23			148,401.15	110.00	64.18	225.82	266.16	35,775.36
Minnesota	94,919.67		2,099.14	60,695.88	22.00	11.46	153.76	806.67	9,649.03
Mississippi									5,826.98
First Missouri	81,462.28		3,307.50	48,123.66	220.00	165.00		660.00	6,049.48
Sixth Missouri	336.00		1,538.88	27,252.45		22.93	110.00		11,221.59
Montana									1,556.49
Nebraska			129.72	3.08					2,661.88
Nevada				10					1,642.75
New Hampshire				11					
First New Jersey			200.60	15,799.66	22.00	55.00	55.00		3,069.48
Fifth New Jersey	599,441.44	70.30	6,891.76	243,776.34	1,912.00	664.63	1,248.53	7,186.68	7,210.84
New Mexico	1,917.41			2,512.40					2,539.00
First New York	114,596.44		940.40	70,563.98	44.00	73.34	110.00	550.00	9,602.62
Second New York	2,166.68			442,989.93	462.00	279.59	327.72		8,240.23
Third New York	447,469.35			126,284.28				220.00	8,666.85
Fourteenth New York	330,449.80			104,688.70	110.00	110.01			1,668.15
Twenty-first New York				7,160.66		110.00			2,078.66
Twenty-eighth New York	138.72			38.37	241.36	340.43	119.00		3,474.45
North Carolina									11,727.47
North Dakota			1.36						1,446.05
First Ohio	739,740.88		22,697.63	644,364.03	836.00	242.91		1,320.00	11,420.27
Tenth Ohio			32						7,788.69
Eleventh Ohio									8,805.46
Eighteenth Ohio	33,754.31			12,687.90	22.00	206.25	265.84	330.00	22,891.33
Oklahoma									2,329.45
Oregon									8,707.18
First Pennsylvania	2,277,146.94	101.56	19,866.60	1,943.05	528.00	444.81	637.10	1,228.34	3,391.82
Twelfth Pennsylvania	24,527.11		2,218.02	726,887.19					866.27
Twenty-third Pennsylvania	1,660,883.33	240.10	86,296.25	16,731.29	257.50	205.35	550.00	990.00	26,151.20
Rhode Island	2,388.61		542.60	555,095.93			110.60		3,173.97
South Carolina				1,727.06					3,790.71
South Dakota				474.24					843.40
Tennessee				05					9,655.57
First Texas				27,425.87		121.00	110.00		6,028.55
Second Texas				994.92					7,260.65
Utah				859.50	100.79	41.25			5,511.01
Vermont				15					210.84
Virginia			721.00	1,392.53	44.00	27.51	100.34		5,477.14
Washington, including Alaska				12,826.78		68.28	632.68	220.00	22,254.44
West Virginia	14,668.52			12,293.24	28.08	55.00			282.17
Wisconsin	18,260.76			14,068.77			456.34	440.00	14,198.64
Wyoming									576.22
Total	18,836,378.48	817.50	1,298,548.12	10,549,098.15	6,542.13	5,718.07	15,520.38	34,448.48	601,566.00

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT									
Alaska									\$788.34
California	\$381,168.63	\$15.40	\$29,860.00	\$554,244.34	\$597.66	\$300.22	\$3,289.31	\$3,902.06	93,696.67
District of Columbia				833.40			375.00	110.00	7,572.81
Illinois	2,089,696.54	92.80	114,408.08	1,391,536.57	496.75	318.11	835.54	2,420.60	64,424.66
Maryland	3,351,151.52	267.80	63,746.83	1,032,920.57	82.96	222.76	889.17	3,776.87	12,483.81
Missouri	91,788.28		4,846.38	75,376.51	220.00	187.93	110.00	660.00	17,271.37
New Jersey	599,441.44	70.30	7,061.76	259,576.00	1,034.00	719.63	1,303.83	7,186.68	10,280.32
New York	894,820.00		940.40	751,725.89	837.30	913.37	547.72	770.00	33,730.78
Ohio	773,495.19		22,697.65	656,951.98	858.00	448.26	265.84	1,660.60	30,875.75
Pennsylvania	3,971,557.38	351.60	108,380.27	1,266,714.32	785.39	660.16	1,187.10	1,336.68	30,429.29
Texas				1,854.42	100.78	41.25			13,289.20
Washington	14,668.52			12,293.24	28.08	68.28	632.68	220.00	21,466.10
Puerto Rico				179,782.40					

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	Distilled spirits—Continued				Wines, cordials, etc.				
	Special or occupational taxes—Continued			Nonbeverage manufacturers of spirits, \$25, \$50, and \$100 per year ¹	Total distilled spirits taxes	Excise taxes		Floor tax on wines (tax-paid stocks on hand Oct. 1, 1941)	Floor tax on wines (tax-paid stocks on hand Nov. 1, 1942)
	Retail liquor dealers, \$27.50 per year	Retail dealers in medicinal spirits, \$27.50 per year	Retail liquor dealers at large, \$27.50 per year			Imported (collected by customs)	Domestic		
Alabama	\$14,024.88	\$82.66		\$600.00	\$328,933.69	\$15.64		\$805.66	\$17,888.20
Arizona	36,819.71	3,471.12			1,035,590.46			73.10	26,557.26
Arkansas	18,101.68			100.00	659,144.87		\$405,169.03	1,643.85	12,881.85
First California	439,451.77	1,265.00		8,350.00	41,337,575.19	29,504.24	12,297,913.01	23,855.46	183,690.91
Sixth California	284,134.63	23,806.20		3,150.00	21,743,854.00	26,269.79	8,396,557.78	309.43	70,949.04
Colorado	32,992.56	6,989.32		450.00	1,210,877.45		268.35	53.17	5,952.28
Connecticut	113,560.79			875.00	6,946,607.78	17,156.35	280,780.36	221.87	5,548.32
Delaware	13,106.40	27.50		104.30	884,596.22			1,771.66	1,539.02
Florida	112,600.21		\$198.35	400.00	3,187,359.58	369.75	10,062.05	.44	19,000.12
Georgia	68,878.17	632.50		1,600.00	1,811,150.81	115.36	138,318.53	239.76	128,059.75
Hawaii	11,874.44			420.48	1,851,222.85	185.96	4,087.78	865.51	2,182.82
Idaho	34,352.45				344,849.49		4.00	590.81	7,804.07
First Illinois	364,710.69	1,075.36	1,141.26	8,458.88	28,096,237.19	51,818.15	1,996,520.69	74,307.00	177,717.45
Eighth Illinois	117,647.65	1,926.39		1,175.01	68,803,829.81		6,700.65	11.64	13,319.25
Indiana	92,515.19			1,758.00	198,814,294.92	1,352.68	22,998.53	5.41	19,305.37
Iowa	34,286.70	552.34		1,900.00	881,415.72		96,447.14	.07	10,946.57
Kansas	23,156.96	206.25		125.00	34,199.27				62.08
Kentucky	56,961.46	825.00		600.96	200,292,735.42	794.80	850,369.33	17.03	32,761.52
Louisiana	113,073.10			1,375.00	6,683,974.96	8,296.85	190,463.71		16,948.39
Maine	5,173.41		82.56	450.00	166,137.99	1.37		1.18	8,315.49
Maryland, including District of Columbia	129,732.65	515.23	2,477.00	2,250.96	99,818,478.66	4,978.09	154,242.47	634.90	98,457.45
Massachusetts	182,256.12	29,883.56	1,760.00	4,700.00	27,016,163.42	14,603.48	865,501.75	43,773.80	169,427.24
Michigan	415,428.14	192.58		2,850.00	9,896,150.52	13,407.96	650,729.96	2,775.86	79,913.08
Minnesota	79,509.76	7,824.96		1,900.00	6,914,300.78	1,387.25	1,387.25	21,481.29	14,984.18
Mississippi	33,810.15	27.50		400.96	175,268.64			7.72	2,662.87
First Missouri	71,954.77	11,729.97	1,138.79	4,328.00	4,285,305.64	3,225.12	391,821.77	21,373.26	2,371.37
Sixth Missouri	51,762.45	65.00	192.60	900.00	3,669,798.48		215,423.70	2.42	14,203.22
Montana	30,432.98			50.00	462,344.33			64.00	156.36
Nebraska	31,123.96	862.62		200.00	1,139,061.40	71.40	20.90	.47	5,798.99
Nevada	15,933.62	576.45			326,241.85		17,792.16	16.47	4,712.47
New Hampshire	4,618.68	247.50		250.00	411,740.66		976.50	79.19	8,178.90
First New Jersey	78,673.97	16.06		225.00	2,830,920.38		584,932.79	7,732.29	34,530.24
Fifth New Jersey	223,230.43		1,910.63	6,420.00	19,762,764.69		931,312.88	664.04	117,926.18
New Mexico	23,033.56		5,395.27	4,400.00	381,955.95		3,035.55	5,226.18	14,580.26
First New York	193,467.63	119.00	440.92	7,244.00	7,133,616.04	553,493.76	2,686,915.65	144,796.27	63,662.78
Second New York	33,539.85	52.56		600.00	32,778,844.97		1,140,216.90	1,097.96	72,949.58
Third New York	68,401.54		93.98	2,250.00	4,495,336.96		932,294.44	17,528.43	348,862.53
Fourteenth New York	113,655.42			1,875.00	4,663,552.19	2.99	757,753.79	52,550.52	30,146.55
Twenty-first New York	34,632.36	82.56		1,275.00	2,687,330.09	1,849.91	22,235.25	668.68	18,068.87
Twenty-eighth New York	118,697.23			12,713.19	2,592,446.82	142.00	1,276,508.19	866.36	33,251.84
North Carolina	59,123.79	501.25		625.00	384,282.75		51,484.04	38,182.64	391,779.13
North Dakota	21,234.61			25.00	430,331.89	1.09		4,179.73	12,977.28
First Ohio	65,939.86			2,425.00	39,961,961.49		168,037.01	32.40	21,376.04
Tenth Ohio	57,289.19			475.60	479,606.05		221,129.32	72.83	18,556.87
Eleventh Ohio	52,451.09			1,200.00	506,087.85		5,380.74	745.55	19,381.25
Eighteenth Ohio	218,048.25			980.00	6,160,691.20	1,653.57	206,423.28		22,687.79
Oklahoma	20,041.27			250.90	34,813.90			996.56	1,028.47
Oregon	22,415.17	247.60		600.96	1,104,109.82		63,585.70	1,334.01	26,159.85
First Pennsylvania	149,473.42	82.56		5,675.00	59,322,978.52	11,283.37	653,364.04	1,435.04	103,786.93
Twelfth Pennsylvania	117,774.82	27.50		175.00	1,320,479.03		265,678.60	814.83	23,817.14
Twenty-third Pennsylvania	160,289.67	5.60		1,100.00	51,127,070.60	2,097.42	26,559.15	270.49	71,663.97
Rhode Island	43,752.72	3,634.17		625.00	1,275,445.35		171.33	16,192.95	14,268.33
South Carolina	26,999.98			325.00	1,046,219.10		2,575.56		4,731.50
South Dakota	26,843.98			25.00	332,691.80		19.00	1,863.17	3,698.05
Tennessee	34,115.22	114.59		3,275.00	2,314,964.85	463.99	3.60		1,918.30
First Texas	141,236.22	407.92		925.96	5,237,229.06	1,219.55	143,701.66	110.12	6,205.64
Second Texas	51,752.40			650.00	1,165,632.96		3,127.80	.57	4,211.32
Utah	522.19				329,088.53		41.95		20,982.44
Vermont	5,432.69	82.50		50.96	238,166.86	2.47	41.80	29.57	1,416.14
Virginia	61,463.90	192.60		1,500.00	2,448,550.79	211.06	276,159.98	2,141.79	66,093.66
Washington, including Alaska	146,712.33			1,075.00	3,202,886.72	207.10	598,432.64	1,548.29	34,679.04
West Virginia	22,163.49	27.50		125.00	763,747.03		91,218.25	.59	28,718.05
Wisconsin	323,538.73	14,563.81		600.00	3,790,996.65	1,162.86	120,957.24	358.74	37,660.78
Wyoming	19,749.25	41.25			282,094.12		2.80	19.57	2,331.20
Total	6,523,559.71	113,356.02	14,320.99	102,579.56	928,640,312.89	748,363.80	32,919,973.19	489,023.32	2,844,602.91

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

Alaska	\$9,020.97				\$184,952.42			\$119.70	\$1,432.78
California	728,585.80	\$25,131.20		\$0,500.00	63,081,629.19	\$56,774.03	\$15,694,470.79	24,164.39	264,609.95
District of Columbia	40,112.24	206.63	\$3,202.00	275.00	1,768,137.88			154.24	26,866.89
Illinois	462,858.34	3,601.75	1,141.26	9,531.89	114,899,066.91	51,818.15	2,005,221.34	74,318.64	190,935.68
Maryland	89,620.41	309.40	275.00	2,975.00	97,789,574.81	4,978.09	154,342.47	480.66	71,590.56
Missouri	123,717.25	11,784.97	1,829.20	5,225.00	7,945,614.12	3,225.12	607,245.47	21,375.68	16,574.59
New Jersey	301,804.45	13.05	1,919.63	5,645.00	22,583,674.96		1,515,246.67	5,386.30	142,260.52
New York	609,198.51	245.00	5,980.17	29,757.19	34,851,126.87	553,398.66	6,814,921.13	217,508.24	563,632.13
Ohio	388,718.69			5,050.00	45,086,848.50	1,653.87	601,940.35	860.78	99,995.95
Pennsylvania	427,842.91	115.00		8,950.00	111,770,528.15	13,380.79	945,691.80	2,528.36	198,607.03
Texas	192,978.62	407.92		1,875.00	4,402,862.02	1,219.55	146,829.46	119.69	10,416.96
Washington	137,692.26			1,075.00	3,967,933.90	207.16	598,432.64	1,437.59	63,246.26
Puerto Rico					310,765.42				

¹ Rate of tax varies with the total annual withdrawals of proof gallons.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con

Collection districts	Wines, cordials, etc.—Continued					Fermented malt liquors							
	Special or occupational taxes					Total from wines	Special or occupational taxes						
	Brandy for fortifying, per proof gallon, 10 cents *	Wholesale dealers in wines, \$110 per year	Wholesale dealers in wines and malt liquors, \$110 per year	Retail dealers in wines, \$27.50 per year	Retail dealers in wines and malt liquors, \$27.50 per year		Excise tax, per barrel of 31 gallons, \$7	Floor tax (tax-paid stocks on hand July 1, 1942), \$1 per barrel	Floor tax (tax-paid stocks on hand Nov. 1, 1942), \$1 per barrel	Brewers, less than 500 barrels a year, \$55	Brewers, 500 barrels or more a year, \$110		
Alabama.....		\$220.00				\$18,929.44		\$1.79	\$29,230.33				
Arizona.....						20,630.36			16,898.01				\$802.60
Arkansas.....	\$13.80		\$2,810.78		\$36,005.74	458,225.05			16,032.91				
First California.....	5,853.76	826.00	330.00	\$82.50		12,542,024.88		48.60	129,156.75				1,406.63
Sixth California.....		1,961.67	5,853.84			3,501,901.55			50,299.60				870.00
Colorado.....						188,130.24			28,371.83				330.00
Connecticut.....						303,686.42			39,295.83				660.00
Delaware.....						3,310.68			3,973.05				220.00
Florida.....			1,143.84			104,104.72			161,319.07				660.00
Georgia.....		2,295.38	1,250.34	1,478.70		295,548.81			30,274.66	\$78.85			1,180.00
Hawaii.....						7,272.02			14,895.82	55.00			330.00
Idaho.....						8,398.38			12,627.96				440.00
First Illinois.....		220.00				2,300,644.24			244,384.85				2,564.84
Eighth Illinois.....						21,930.84			48,367.65				1,122.00
Indiana.....			350.06	135.24		67,749.00			98,667.02				605.00
Iowa.....						106,793.78		15.91	53,988.48	17.19			330.00
Kansas.....			5.50			4,419.11			27,247.02				
Kentucky.....		220.00	100.84	55.00		384,781.32			48,903.95				330.00
Louisiana.....						210,708.94			25,986.25				660.00
Maine.....						5,318.04			33,217.53				
Maryland, including District of Columbia.....					959.32	259,872.23		97.00	94,877.37				880.00
Massachusetts.....						1,092,306.27			131,752.12				1,540.00
Michigan.....		607.30	880.00			748,313.08		102.60	268,885.84				3,391.67
Minnesota.....		440.00				58,000.28			86,902.26		102.40		2,535.50
Mississippi.....		330.00	247.50	110.91		15,514.07			21,505.25		11.46		
First Missouri.....			870.90	137.50		419,327.42			118,569.92				440.00
Sixth Missouri.....						229,629.84			36,882.82		57.45		440.00
Montana.....						8,428.24			44,754.52				440.00
Nebraska.....						5,885.07			11,816.27				230.00
Nevada.....						22,521.19			24,505.27				110.00
New Hampshire.....						6,234.59			29,491.59				330.00
First New Jersey.....	20.00	220.00		55.00		617,290.59		11.04	98,373.73				660.00
Fifth New Jersey.....	20.50	4,005.09		482.09		1,055,295.78			50,611.97		4.89		
New Mexico.....						23,092.09		6.59					

First New York.....	2,777.91	125.43	15,477.98	2,889.57	2,916,644.67	29,509,805.66			132,180.81				1,100.00
Second New York.....	5,645.76	10.31	1,981.48	2,227.52	1,777,533.29	15,545.00			15,638.62	20.63			
Third New York.....	3,599.97	30.30	619.22	1,366.30	1,361,301.24	9,465,775.63			52,982.00				128.34
Fourteenth New York.....	947.38				841,401.23	10,484,719.88			62,857.35				220.00
Twenty-first New York.....					42,812.66	3,624,107.65			55,464.79				775.50
Twenty-eighth New York.....					1,310,765.30	11,061,330.00			71,388.57				550.00
North Carolina.....	440.60	799.98	818.73		493,697.16	864,045.00			37,181.31				110.00
North Dakota.....					17,168.02				13,095.65				
First Ohio.....					189,430.45	14,056,495.64		3.96	49,330.01				1,282.88
Tenth Ohio.....	176.63				237,968.65	3,434,190.25			29,878.16				577.50
Eleventh Ohio.....					26,477.54	2,255,848.54			28,127.77				660.00
Eighteenth Ohio.....	57.98				240,822.62	13,581,307.01			54,068.46				1,210.00
Oklahoma.....					2,027.03	1,078,355.38			22,439.08				220.00
Oregon.....					91,079.06	1,524,808.75			41,379.68				668.34
First Pennsylvania.....					789,858.37	22,842,805.18			148,116.00				1,870.00
Twelfth Pennsylvania.....					290,310.57	8,105,881.63			39,004.02				596.67
Twenty-third Pennsylvania.....					99,931.04	17,649,142.39		8,185.28	97,967.73				963.00
Rhode Island.....		836.46		49.51	25,455.56	4,980,980.00		23.66	21,325.96				110.00
South Carolina.....		1,317.62		59,331.21	68,624.25			29,366.06					
South Dakota.....					5,071.22				14,221.63				
Tennessee.....				192.50	2,578.39	1,605,446.50			28,953.16				220.00
First Texas.....					151,237.27	8,620,612.38			86,101.63				330.00
Second Texas.....					7,239.69	220,715.75			45,130.16				110.00
Utah.....					21,024.39	1,101,061.25			12,679.82				220.00
Vermont.....					22,938.97				10,185.78				
Virginia.....	348.34	1,927.31	57.04		387,449.57	1,688,679.93			58,414.94				330.00
Washington, including Alaska.....					654,917.07	8,728,220.33		4,038.50	77,038.28	221.94			1,870.00
West Virginia.....	220.60				124,355.77	317,350.50			54,895.02				110.00
Wisconsin.....					159,237.57	52,950,514.60		60.21	318,964.33				7,388.64
Wyoming.....					2,353.57	437,522.50			11,118.89				220.00
Total.....	6,142.67	26,222.90	20,724.56	22,500.49	323,393.74	37,395,947.68	455,634,420.81	12,648.43	3,827,611.33	1,117.81	46,638.01		

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

Alaska.....						\$899.04	\$927.00		\$3,090.08				
California.....	\$5,853.76	\$2,786.67	\$6,183.84	\$82.50	\$550.00	15,043,926.43	24,190,095.71	\$48.60	189,456.35				\$2,278.63
District of Columbia.....						27,571.13	1,220,537.50		24,741.65				110.00
Illinois.....		220.60			90.97	2,322,574.76	28,521,845.64		292,752.00				3,686.84
Maryland.....					409.32	281,801.10	9,899,999.68	97.00	70,135.82				770.00
Missouri.....			879.90	137.50	27.50	649,456.76	38,581,133.39		155,452.74	\$807.45			880.00
New Jersey.....	40.50	5,125.09		537.09		1,672,688.17	29,311,772.63		122,865.38				990.00
New York.....		12,970.12	166.04	19,078.68	6,483.39	8,190,458.39	64,161,283.82		390,212.04	20.63			2,773.84
Ohio.....	234.61					694,675.26	33,327,941.44		161,422.40				3,730.88
Pennsylvania.....						1,166,099.98	48,497,829.20		285,087.75				3,439.67
Texas.....						158,676.96	8,841,328.13		131,231.79				440.00
Washington.....						654,918.03	8,722,293.33	4,038.50	73,978.20	221.94			1,870.00
Puerto Rico.....													

* Tax on fortifying brandy repealed June 24, 1940.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Collection districts	Fermented malt liquors—Continued				Total from fermented malt liquor taxes	Total all liquor taxes
	Special or occupational taxes—Continued					
	Wholesale dealers in fermented malt liquors, \$55 per year	Retail dealers in fermented malt liquors, \$23 per year	Retail dealers in liquors at large, \$22 per year	Temporary dealers in fermented liquors, per month, \$2.20		
Alabama	\$3,712.08	\$38,439.30		\$15.75	\$71,399.25	\$919,262.38
Arizona	1,395.63	4,533.06		63.13	249,890.83	1,315,161.65
Arkansas	2,529.55	35,021.19		98.09	53,681.65	1,171,051.27
First California	11,526.58	83,235.97		654.02	15,325,524.26	89,205,124.33
Sixth California	6,686.33	64,243.76	\$22.90	269.95	9,222,996.64	24,468,822.19
Colorado	3,284.88	13,562.19	88.06	8.80	3,921,885.58	4,320,893.28
Connecticut	12,629.41	66,951.36		922.73	1,887,946.40	9,137,840.60
Delaware	715.00	884.83		6.60	455,820.48	843,736.38
Florida	3,102.90	28,924.49		11.00	3,300,875.02	6,591,539.57
Georgia	2,530.53	29,580.89	44.00	8.80	887,957.73	2,994,667.35
Hawaii	569.95	340.27			692,991.59	2,551,496.46
Idaho	3,525.16	14,704.35		6.96	422,001.68	775,249.55
First Illinois	42,877.40	16,568.63	368.50	3,070.16	17,933,167.42	48,329,048.76
Eighth Illinois	11,010.45	12,523.64	149.19	972.04	10,972,667.01	99,798,417.36
Indiana	6,344.31	28,324.40	22.60	324.98	15,847,347.46	124,729,891.98
Iowa	18,020.40	78,215.11		24.30	1,165,858.02	2,154,967.52
Kansas	7,657.38	07,731.59		187.02	103,122.96	161,741.84
Kentucky	5,264.19	43,394.87	22.00	171.60	7,676,147.96	208,353,614.60
Louisiana	7,585.99	61,810.36		207.31	7,939,483.54	14,784,196.54
Maine	2,695.00	34,651.29	37.13	6.60	70,807.54	242,068.87
Maryland, including District of Columbia	8,784.04	40,016.19	1,925.00	1,412.15	11,268,528.79	111,346,379.98
Massachusetts	7,776.82	3,396.80		898.03	9,918,656.70	38,027,116.39
Michigan	21,574.60	24,869.77		3,495.87	22,393,565.84	38,036,090.04
Minnesota	26,321.19	194,710.09	22.90	715.33	13,742,429.89	20,714,730.95
Mississippi	3,815.18	37,415.89		35.20	62,882.98	263,663.59
First Missouri	8,760.32	76,221.52	824.14	635.94	35,009,643.98	39,714,777.04
Sixth Missouri	8,475.48	45,099.10		81.46	3,867,527.59	7,756,865.41
Montana	2,971.19	5,308.05		46.50	1,535,316.36	1,794,098.93
Nebraska	5,683.30	31,557.88		11.00	4,462,466.61	5,607,413.58
Nevada	605.00	3,380.87		6.60	124,505.26	473,268.21
New Hampshire	1,779.80	24,844.53			302,756.19	720,781.43
First New Jersey	6,441.43	1,632.29		279.58	1,811,109.42	4,759,220.19
Fifth New Jersey	16,387.72	4,851.49		1,284.54	28,149,845.64	48,967,896.00
New Mexico	930.33	283.84			10,938.39	418,966.43
First New York	8,558.22	245,194.44	1,014.16	191.40	29,898,042.71	39,948,308.42
Second New York	836.25	13,320.48	66.00	26.40	45,453.28	34,601,881.54

Third New York	684.77	49,119.82		198.40	9,598,493.96	15,365,132.16
Fourteenth New York	5,713.06	93,614.96		525.64	19,647,655.80	16,162,609.22
Twenty-first New York	6,616.68	33,063.25		343.20	3,724,564.47	6,464,707.22
Twenty-eighth New York	7,347.11	72,724.78		842.70	11,214,183.16	15,117,395.08
North Carolina	5,376.99	69,135.74		29.15	975,378.19	1,853,858.10
North Dakota	3,115.06	18,586.26		13.20	32,812.17	489,302.68
First Ohio	2,737.40	31,183.65		733.44	14,141,767.08	53,232,267.93
Tenth Ohio	1,508.75	13,057.45		237.65	3,479,547.70	4,197,089.14
Eleventh Ohio	2,221.00	12,893.88		99.90	2,299,840.19	2,832,405.90
Eighteenth Ohio	8,979.26	13,550.87		1,309.00	13,655,444.69	19,046,398.42
Oklahoma	5,626.68	65,080.22		44.27	1,169,765.68	1,226,105.91
Oregon	3,307.57	42,356.17		90.20	1,612,510.71	2,807,699.59
First Pennsylvania	16,409.90	25,596.11		194.06	23,034,901.25	38,127,738.14
Twelfth Pennsylvania	7,285.01	18,508.40		139.10	8,171,404.92	9,782,194.52
Twenty-third Pennsylvania	22,911.61	25,598.18		30.86	17,704,778.99	38,931,780.68
Rhode Island	1,859.00	998.69		115.50	5,005,372.81	6,306,273.72
South Carolina	3,142.88	46,719.49		111.69	79,340.04	1,194,174.39
South Dakota	3,363.75	28,444.97		50.44	45,054.29	382,317.31
Tennessee	4,969.76	82,588.57	154.90	22.00	1,722,333.99	4,639,897.23
First Texas	16,340.23	80,348.20		214.06	8,803,946.44	12,192,412.77
Second Texas	5,777.74	50,938.88	116.05	22.30	322,802.88	1,495,775.53
Utah	1,365.84	21,219.46		11.06	1,136,556.87	1,486,669.79
Vermont	779.17	3,823.22		17.71	14,805.88	275,911.71
Virginia	5,179.22	42,921.62		33.10	1,795,538.81	4,631,559.27
Washington, including Alaska	7,894.09	34,394.86		106.68	8,848,831.68	12,706,634.47
West Virginia	7,188.06	79,426.25		2.20	468,772.63	1,286,874.82
Wisconsin	32,682.19	66,182.14		2,283.15	68,378,075.27	57,328,369.49
Wyoming	2,149.50	2,367.71		66.40	483,345.00	737,792.69
Total	459,242.50	2,600,785.31	4,874.19	28,847.88	462,618,196.27	1,423,646,456.44

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

Alaska	\$771.25	\$201.67			\$4,980.60	\$141,455.90
California	18,212.91	147,434.73	\$22.06	\$923.97	24,546,520.90	103,673,976.52
District of Columbia	1,209.05	3,971.71	96.50	81.46	1,250,744.71	3,046,453.87
Illinois	53,887.85	20,092.17	517.69	4,042.20	28,905,824.43	146,127,465.12
Maryland	7,874.99	36,044.48	1,831.50	1,330.75	10,617,784.68	107,989,159.09
Missouri	17,235.80	120,320.71	824.14	717.34	38,377,171.67	47,471,642.45
New Jersey	16,779.15	5,483.78		1,564.12	29,460,455.06	53,716,716.19
New York	28,952.46	612,037.67	1,080.18	2,032.74	65,098,393.38	127,689,078.64
Ohio	18,546.41	70,675.85		2,379.19	38,676,599.68	79,808,121.89
Pennsylvania	46,606.52	69,662.78		273.96	48,911,085.16	161,841,713.20
Texas	22,117.97	131,279.96	116.05	236.30	9,126,749.32	18,688,188.36
Washington	7,122.84	34,193.19		103.68	8,843,871.68	12,565,178.57
Puerto Rico						310,765.42

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	Tobacco manufactures										Cigarettes	
	Large cigars, classified by intended retail prices ¹							Small cigars, tax per thousand, 75 cents	Cigar floor tax (tax-paid stocks on hand Nov. 1, 1942)	Class A (small), per thousand, \$3.50 ²		Class B (large), per thousand, \$5.40 ²
	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	Class E, tax per thousand, \$10	Class F, tax per thousand, \$15	Class G, tax per thousand, \$20					
Alabama	\$45,450.57	\$104,521.04	\$77,656.06	\$1.75	\$46.12		\$62.90		\$7,439.72	\$2.10		
Arizona									3,186.57			
Arkansas	98.52	20.25	450.69	36.40	1.50				4,371.61			
First California	59,769.58	44,870.46	27,695.71	3,101.83	18,125.37	\$358.52	237.00	\$0.90	62,635.94	10,895,849.62	\$68.21	
Sixth California	1,915.82	725.95	58,664.00	2,149.05	175,881.31	1,544.64	551.90		42,068.49	518.68	78.78	
Colorado	514.35		1,339.25		308.00				22,326.20	4.26	30.85	
Connecticut	20,216.60	351.75	72,587.12	575.80	52,969.05		5.26		19,818.97	8.19		
Delaware	112.69	30.00	249.25		17.50			2,431.43	818.09			
Florida	661,115.24	941,747.98	859,453.69	231,853.58	866,404.73	471,197.13	34,499.54		14,130.61	560.23		
Georgia	396.76	6.00	4,675.33		5.25		2.50		10,534.49			
Hawaii	10.07		3.75		10.63				25,751.81	1.24		
Idaho	26.99								4,120.47			
First Illinois	13,304.36	562.24	46,345.62	8,863.29	50,306.56	8,477.01	1,472.50		121,177.08	21.51		
Eighth Illinois	2,491.69	633.89	10,604.73	491.76	1,818.75				13,770.18			
Indiana	79,993.45	1,322.55	315,003.03	848.37	159,879.55	135.00	12.00		32,476.13	10.03		
Iowa	803.00	240.63	2,738.82	656.95	97.63				23,681.08	1.97		
Kansas	203.28	18.00	106.49	.36	1.00				7,325.34			
Kentucky	3,877.25	145.05	13,371.06	164.50	1,473.76				6,764.64	44,596,963.82		
Louisiana	34,162.40	5,331.57	172,441.35	1,193.85	161,841.32	5,862.93	112.00	.18	9,431.08	364.30		
Maine	426.40	78.00	2,389.61	31.85	3,698.10				7,866.94			
Maryland, including District of Columbia	8,633.55	300.26	27,942.72	1,158.15	2,593.86	83.25	318.39	6.07	39,060.63	439.05	.17	
Massachusetts	38,322.21	6,826.63	124,895.14	1,193.21	75,064.06	1,104.84	1,431.40		61,814.30	1,891.71	35.00	
Michigan	36,242.55	12,882.93	113,222.44	27,076.18	154,796.66	49,040.63	810.50		82,011.78	12.62		
Minnesota	1,084.82	48.33	8,918.41	115.85	3,217.20				27,863.39	15.20		
Mississippi									3,588.33	1.40		
First Missouri	10,285.98	49.50	12,384.76	123.75	3,185.15	87.38	313.06		13,207.12	15,098.29		
Sixth Missouri	10,851.45	278.75	50,950.71	359.35	12,562.00				27,028.47			
Montana	43.13		133.70		253.25				4,817.09	1.65		
Nebraska	158.30	15.00	410.10	16.10	32.50		22.00		10,086.65	19.36		
Nevada									2,347.98			
New Hampshire	46,864.75	120.73	185,451.47	213.15	71,822.25	18.00			18,063.24			
First New Jersey	79,165.75	9,629.93	393,198.79	49,935.00	173,222.76	268,331.77	42,926.00		8,977.63	2.05		
Fifth New Jersey	256,764.38	97,838.55	820,788.49	19,547.69	596,924.06	24,649.88	1,142.00		54,565.68	49,757,731.68	9.66	
New Mexico									2,127.95			
First New York	68,441.71	21,848.90	61,809.60	3,558.12	26,104.25	622.38	18.00		31,647.14	2,180,065.25	25,133.55	

Second New York	27,663.00	17,091.96	22,985.37	6,316.50	39,780.61	10,082.27	35,756.22	5,967.78	150,992.95	1,843,799.96	517.54
Third New York	95,422.43	3,226.83	118,821.60	20,839.89	146,967.71	41,694.65	4,387.80	285.75	154,853.22	3,977.51	
Fourteenth New York	54,752.39	3,909.00	168,547.62	14,966.97	110,076.27	14,062.70	5.00	3.50	23,430.41	51.43	
Twenty-first New York	1,769.62		3,178.71		1,703.00				12,779.64		
Twenty-eighth New York	6,962.55	837.70	4,974.73	477.70	3,535.98				23,771.64	4.06	1,390.35
North Carolina	23,746.98	12,287.10	64,189.83	1.05		46.50	244.50		5,633.49	402,271,696.46	
North Dakota	35.00	99.00	13.06						1,926.86		
First Ohio	22,472.69	11,512.21	46,514.13	287.08	5,778.70	253.50	14.00		21,227.04	3.12	
Tenth Ohio	156,388.18	26,136.75	334,357.82	284,988.90	68,033.00			938.06	18,222.36	.92	
Eleventh Ohio	5,503.48	6,879.45	6,124.73	24.33					7,194.31	4.54	
Eighteenth Ohio	23,369.54	16,988.64	49,241.24	399.98	22,661.41	57.39	155.50		38,200.69	669.22	
Oklahoma											
Oregon	182.80	18.00	771.84	66.35	479.06				11,472.52	1.40	.70
First Pennsylvania	1,321,739.96	545,924.17	3,563,568.36	23,336.99	1,835,615.74	112,113.06	2,810.80	075.00	70,731.32	2.56	.39
Twelfth Pennsylvania	261,564.00	43,489.71	937,707.66	1,358.18	127,265.00	1,291.68			14,711.19	14,568,929.32	85.44
Twenty-third Pennsylvania	23,053.63	22,749.98	4,027.33	102.10	1,241.70	20.06	20.00	3.00	27,539.64	258,251.75	2,321.40
Rhode Island	11,790.52	220.50	1,535.15		185.25				8,314.57	10.24	
South Carolina	253,398.70	2,587.50	472,086.93	42.79	34.08		.75		3,619.42	1.58	
South Dakota	31.25		207.54		25.80				2,694.17		
Tennessee	21,653.25	2,868.00	1,028.03	49.00	574.50				11,396.50		
First Texas	5,732.88	1,500.08	25,107.60	22.41	27,120.10	37.60	42.00		15,191.99	8.95	6.05
Second Texas	138.50	10.50	543.38	27.75	33.50			1.13	19,753.63	4.02	
Utah	428.75	7.50	1,396.68		1,626.25				3,134.81	.91	
Vermont					19				3,092.99		
Virginia	389,875.69	153,300.22	135,416.25	57.23	81,587.52	4.00	17.00	84,033.46	23,710.69	308,530,925.98	
Washington, including Alaska	78.35	.98	267.69	11.73	55.75				29,183.18	3,735.19	
West Virginia	72,289.83	178,835.11	7,216.40	7.00	5.00				6,755.22		
Wisconsin	12,186.64	57.00	46,763.65	1,102.34	26,910.49	2,501.25	39.50		32,958.06	13.71	
Wyoming									1,879.69		
Total	4,286,995.54	2,299,016.86	9,484,622.84	762,756.12	5,112,823.14	1,911,040.87	127,821.86	97,317.38	1,541,580.96	835,230,743.35	29,600.19

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

Alaska									\$2,850.99		
California	\$61,685.05	\$45,595.51	\$86,352.71	\$5,249.98	\$104,006.68	\$1,903.10	\$788.90	\$0.90	104,722.43	\$10,896,368.30	\$68.99
District of Columbia	19.50	31.73	45.33	25.55	78.19	15.75	17.00		17,114.32	25.22	.17
Illinois	15,796.05	1,135.13	68,950.35	4,354.05	52,125.31	6,477.91	1,472.60		134,847.26	21.51	
Maryland	8,014.15	268.53	27,897.39	1,132.69	2,520.16	67.50	301.30		21,946.31	413.83	
Missouri	27,137.38	326.25	83,335.47	483.10	15,747.15	87.38	313.00	6.07	40,235.59	15,093.29	
New Jersey	335,930.13	107,468.48	1,213,987.28	69,482.69	770,146.70	292,981.65	44,068.00		63,483.21	49,757,733.73	9.66
New York	255,011.70	51,912.99	380,317.63	46,178.18	323,167.82	66,362.56	40,411.62	5,357.08	397,465.19	4,927,898.21	25,661.09
Ohio	212,733.75	54,017.05	438,237.92	285,700.29	95,841.11	310.89	170.50	938.06	84,754.40	667.80	
Pennsylvania	1,606,356.99	612,162.86	4,505,363.35	24,797.27	1,964,523.44	113,426.00	2,630.80	678.00	112,982.15	14,826,291.31	2,406.84
Texas	5,891.33	1,510.58	25,650.88	50.16	27,153.60	37.50	42.00	1.13	34,945.62	12.97	6.05
Washington	78.35	.08	357.69	11.73	55.75				26,332.19	3,735.10	

¹ Rates of taxes on cigars were increased on Nov. 1, 1942, by the Revenue Act of 1942.
² Rates on cigarettes were increased on Nov. 1, 1942, from \$3.25 and \$7.80 to \$3.50 and \$3.40 per thousand.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	Tobacco manufactures—Continued				Oleomargarine					
	Cigarettes—Continued		Manufactured tobacco (chewing, smoking, and snuff), per pound, 18 cents	Leaf tobacco sold or removed in violation of sec. 3380, R. S., etc.	Total, all tobacco taxes	Colored, per pound, 10 cents	Uncolored, per pound, 7 1/2 cent	Manufacturers, \$600	Special taxes	
	Cigarette floor tax (tax-paid stocks on hand July 1, 1940, and Nov. 1, 1942)	Cigarette papers (1/4 cent) and tubes (1 cent)							Colored oleomargarine, \$480	Uncolored oleomargarine, \$200
Alabama	\$40,688.52				\$275,868.72	\$1,742.83	\$54.38	\$200.00		\$8,083.35
Arizona	13,881.28				17,067.85	32.32				2,433.38
Arkansas	1,987.03		\$29.88	\$550.48	27,546.35			2,081.90		3,516.69
First California	182,901.29		55,636.74		11,351,143.27	84.90	107,850.90	2,900.00		4,780.10
Sixth California	136,283.94		4,588.35		424,909.61		54,663.25			4,673.84
Colorado	21,648.32				46,171.33					2,293.34
Connecticut	32,077.14	\$141,551.80	3,277.86		343,439.55					1,233.34
Delaware	4,833.78		412,743.07		418,304.38					333.34
Florida	59,138.55		287.35		4,192,830.06			25.00	\$16.67	8,255.72
Georgia	49,239.30				64,879.68	1,272.00	37,963.75	1,200.90		7,684.34
Hawaii	98,081.61				124,359.11			262.50		200.00
Idaho	9,298.60				13,445.07					200.00
First Illinois	128,182.37		2,138,819.08		2,520,461.62	54,104.00	320,220.00	5,700.90	1,680.00	8,593.41
Eighth Illinois	41,126.75	50.90	19,607.92		90,595.67				200.00	11,737.53
Indiana	72,030.68		15,573.16		677,283.95	80.00	88,757.59	600.00		10,947.79
Iowa	48,950.77		18,943.94		99,114.79	2.00		25.00		7,309.09
Iowa	26,341.30		82.00		34,077.68			1,200.00		5,280.01
Kansas	442,911.24	2,502.40	5,126,659.34	1,264.68	51,495,197.62	52,820.00	64,651.00		450.00	4,300.00
Kentucky	36,813.13				427,104.19					7,823.35
Louisiana	21,239.78		2.14		36,713.08				490.00	4,383.34
Maine										
Maryland, including District of Columbia	98,426.06		71.18		179,938.24	47,275.66	28,425.50	2,922.37		5,938.35
Massachusetts	133,320.83	10,328.90	44,708.43		500,985.82	36.50		25.00		4,333.37
Michigan	103,947.99		1,448,572.30		1,997,716.08	427.49	50,920.00	1,225.90		18,022.71
Minnesota	59,437.83		5,632.06		165,773.17					1,650.00
Mississippi	28,907.67				32,497.30	544.40			42.00	4,657.59
First Missouri	608,557.15		7,039,827.07	729.48	7,709,843.58	640.00	17,987.50	600.00		3,373.36
Sixth Missouri	39,862.68		27.99		141,919.40	4,697.19	5,300.00	700.00		10,285.21
Montana	14,642.65		5.40		19,796.87	80.90		16.00		200.00
Nebraska	22,130.76		2,645.75		86,527.52					2,200.00
Nevada	5,818.86				3,166.84					434.30
New Hampshire	10,821.32				335,374.91					1,250.00
First New Jersey	16,482.43				1,041,873.01					800.01
Fifth New Jersey	183,990.98		1,586,102.43		68,399,993.32	12,890.20	94,150.00	3,750.00		4,433.36
New Mexico	8,533.71				10,661.66					1,417.82
First New York	42,590.19	1,080.00	68,374.23		2,823,827.77					2,033.36
Second New York	1,510,068.02	24,574.16	25,711.06	626.86	3,743,629.37	1,308.40	395.62	1,917.70		5,812.56
Third New York	315,416.00		16,670.91		929,071.84		565.59	600.00		350.00
Fourteenth New York	36,567.95		51,153.03		477,524.37					3,987.63
Twenty-first New York	24,271.51		112,963.66		156,656.54					6,050.91
Twenty-eighth New York	40,131.93		4,864.82		86,836.11					7,300.02
North Carolina	457,559.09	1,292,269.56	19,786,992.67	336.40	423,945,952.89			4.90		5,875.68
North Dakota	5,642.22				7,716.08					
Ohio	83,082.75		3,847,821.00		4,040,675.06	166.70	70,433.75	1,708.47		4,616.71
Eleventh Ohio	25,829.96		1,201,829.45		2,110,725.35		24,525.90	600.00		5,919.19
Eighteenth Ohio	19,904.58		216.90		45,781.42	841.30	42,230.00	600.00		6,425.08
Oklahoma	59,994.74		44,662.50		259,860.85					7,717.71
Oregon	86,400.32				96,402.42				880.00	7,676.35
First Pennsylvania	29,751.66		287.44		42,972.56				40.90	3,609.19
Fifth Pennsylvania	165,181.71		461,109.70		22,661,222.57					1,283.33
Twentieth Pennsylvania	24,006.69		711,018.41		2,363,045.77					
Rhode Island	65,847.14		5,736.62		153,439.84					1,966.67
South Carolina	17,553.06		1,263.22		33,858.17					1,366.67
South Dakota	28,273.23		112.50	30.00	764,064.50	1,145.85	7,890.00	600.00		4,150.01
Tennessee	11,320.47				14,279.96					80.00
First Texas	50,449.20		3,776,885.76		3,904,604.24	2,545.40		25.00		7,991.69
Second Texas	66,082.06		5,716.10		147,197.62		279.80			9,825.68
Utah	59,406.39		1.84	28.36	83,945.09	53,367.49	71,162.50	2,403.19	20.90	9,044.50
Vermont	10,979.93		76.00		17,990.93					1,000.00
Virginia	4,125.76		10.08		12,223.93					1,633.34
Washington, including Alaska	766,054.22		4,615,677.05		314,780,508.70	633.31				9,060.03
West Virginia	55,319.71		33.15		121,774.74	134.51		50.00		783.33
Wisconsin	41,739.93		1,683,675.46		1,990,515.81					9,762.55
Wyoming	60,941.43		25,612.87		208,086.38		7.50		28.90	
Wyoming	7,843.96				9,223.65		16.00			
Total	7,914,689.18	1,472,325.92	55,392,408.21	8,566.21	923,857,283.63	237,569.47	1,089,155.57	31,959.23	3,862.90	287,322.61

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

Alaska	\$0,456.23				\$12,307.22	\$25.00				
California	310,085.23				11,776,052.88	84.90	\$162,518.25	\$2,900.00		\$9,423.94
District of Columbia	40,783.92		\$60,225.09		68,207.72	25.00				1,560.01
Illinois	179,309.12	\$50.00	2,158,427.90		2,611,057.29	54,104.00	320,220.00	5,700.90	\$1,880.00	20,330.94
Maryland	57,682.08				7,861,762.93	47,250.66	28,425.50	2,922.37		4,388.34
Missouri	645,419.83		7,039,855.06	\$729.48	5,837.10		28,237.50	1,300.00		13,659.57
New Jersey	200,473.41		1,586,102.33		54,441,868.33	12,850.20	94,150.00	3,750.00		5,283.37
New York	1,988,825.01	25,624.16	397,739.14	626.86	7,917,546.00	1,808.40	961.12	2,517.70	33.33	25,533.57
Ohio	188,822.08		5,964,819.55		5,457,022.55	1,008.00	137,188.75	2,908.47		28,845.63
Pennsylvania	245,085.44		1,186,854.73		26,197,708.18					3,200.00
Texas	180,097.45		5,717.94	28.36	231,145.62	53,647.29	71,162.50	2,403.18	20.90	18,869.53
Washington	78,868.48		33.15		109,467.52	109.61		50.00		783.33

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	Oleomargarine—Con.		Total from oleomargarine taxes	Adulterated butter			Process or renovated butter		Mixed flour ¹		Filled cheese, manufacturers' or dealers' special taxes
	Special taxes—Con.			Manufactured or sold, etc., per pound, 19 cents	Manufacturers' special tax, \$600	Wholesale dealers' special tax, \$480	Manufactured or sold, etc., per pound, ¼ cent	Manufacturers' special tax, \$50	Per barrel, 4 cents	Manufacturers' or packers' special tax, \$12	
	Retail dealers										
	Colored oleomargarine, \$48	Uncolored oleomargarine, \$6									
Alabama	\$72.00	\$17,841.61	\$27,964.17				\$5,158.50	\$50.00			
Arizona		7,828.11	10,293.81								
Arkansas	44.00	12,329.54	15,890.28						\$937.00	\$24.00	
First California		27,542.14	142,308.14								
Sixth California		35,215.87	97,452.96								
Colorado		12,891.96	15,185.32								
Connecticut		5,988.46	7,171.80								
Delaware		2,586.04	2,019.38								
Florida		21,936.66	30,217.38								
Georgia	16.00	20,518.38	68,671.14				2,993.25	100.00			
Hawaii		1,616.16	2,078.66								
Idaho		368.23	568.28								
First Illinois	76.50	33,324.13	422,018.04		\$1,750.00						\$5,017.58
Eighth Illinois		35,358.81	48,778.34								
Indiana	132.00	44,861.34	145,637.72		600.00						
Iowa		18,028.46	25,355.55						174.00	1.20	
Kansas	300.10	23,844.43	148,075.54								
Kentucky	32.00	22,138.67	26,470.07								
Louisiana	8.00	18,671.23	27,464.28								
Maine		13,086.20	17,430.74								
Maryland, including District of Columbia	1,704.20	20,995.80	107,750.88		600.00	\$240.00	324.00	100.00			
Massachusetts		22,030.44	26,425.31	\$250.00							
Michigan		58,043.14	128,638.25						328.00	12.00	
Minnesota		19,659.64	12,309.64								
Mississippi		8,703.03	13,905.02								
First Missouri	182.00	22,034.89	44,859.75								
Sixth Missouri	360.00	25,644.41	46,987.72								12.00
Montana		313.93	574.16								
Nebraska		12,119.98	14,319.93								
Nevada		1,275.68	1,711.96								
New Hampshire		6,761.21	8,061.21								
First New Jersey		7,140.41	7,940.42		400.00						
Fifth New Jersey	120.00	14,735.07	130,048.68	1,315.00	205.00						
New Mexico	108.00	4,145.52	5,671.34								

First New York		20,406.21	22,439.57								
Second New York		551.78	0,986.06	32,500.00							250.00
Third New York	46.85	3,904.59	5,466.94								
Fourteenth New York	28.00	18,567.16	20,582.78								
Twenty-first New York		16,533.91	24,017.25								
Twenty-eighth New York		18,870.78	25,670.81						170.00	24.00	
North Carolina		18,623.45	24,603.13								
North Dakota		99.50	00.50								
First Ohio		16,437.43	98,863.06								
Tenth Ohio		14,950.67	45,094.85								
Eleventh Ohio		19,768.08	69,934.41								
Eighteenth Ohio		24,598.10	42,315.81								
Oklahoma	96.00	15,818.48	24,470.83								
Oregon		14,320.08	17,970.15						895.30	36.00	
First Pennsylvania		5,688.48	6,921.81		2,650.50						
Twelfth Pennsylvania		3,809.80	3,809.80								
Twenty-third Pennsylvania		7,750.67	9,717.34								
Rhode Island		4,395.71	5,762.38								
South Carolina		10,758.94	24,644.80								
South Dakota		1,065.70	1,116.70								
Tennessee		16,288.18	26,821.27								
First Texas	169.20	26,285.61	36,529.54								
Second Texas	3,319.26	29,457.51	168,774.45	25.00							
Utah		3,986.48	4,986.48						167.00		
Vermont		2,533.10	4,186.44								
Virginia	48.00	21,246.84	30,978.18								
Washington, including Alaska		1,019.79	1,967.63						1,413.50	72.00	
West Virginia	56.00	25,028.29	34,843.84								
Wisconsin		14.00	46.50								12.00
Wyoming		2,110.15	2,126.15								
Total	6,018.11	964,866.81	2,620,048.80	24,090.00	6,205.50	240.00	8,475.75	250.00	4,084.80	193.20	5,267.58

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

Alaska		\$590.00	\$615.06								
California		62,758.01	239,761.10						\$937.00	\$24.00	
District of Columbia	\$138.40	3,265.76	4,979.17								
Illinois	76.50	68,682.94	470,794.38	\$1,750.00							\$5,017.58
Maryland	1,566.80	17,730.04	102,772.71	600.00	\$240.00	\$324.00	\$100.00				
Missouri	542.00	47,679.30	91,847.47								12.00
New Jersey	120.00	21,875.48	137,089.05	\$1,315.00	608.00						
New York	74.85	78,334.44	108,763.41	32,500.00					170.00	24.00	250.00
Ohio		85,754.28	260,708.13								
Pennsylvania		17,248.95	20,448.95		2,650.50						
Texas	3,458.46	55,713.02	205,863.99	25.00							
Washington		420.79	1,372.63						1,413.50	72.00	

¹ Tax on mixed flour repealed Nov 1, 1942.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1913, by collection districts, States, and Territories—Con.

Collection districts	Narcotics (opium, coca leaves, or derivatives thereof)									Total from narcotic taxes
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Opium order blanks, per hundred, \$1	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act	Importers, manufacturers, and compounders, \$24	Special taxes				Dealers in untaxed narcotic preparations, \$1	
					Wholesale dealers, \$12	Retail dealers, \$3	Practitioners, \$1	Laboratories, \$1		
Alabama	\$5.00	\$167.00	\$395.00	\$74.00	\$240.00	\$1,826.48	\$1,660.54		\$14.00	\$4,882.62
Arizona		40.10	150.00		96.00	462.26	470.61		18.60	1,226.97
Arkansas		107.10	455.00		84.00	827.43	420.65		68.20	1,962.38
First California	8.00	297.23	\$35.69	130.00	278.50	4,311.70	4,864.68	\$1.00	45.00	9,786.10
Sixth California	49.20	399.00	5,483.84	48.00	270.00	3,605.51	4,964.74	1.92	1,351.09	15,173.01
Colorado		162.69	40.69		183.60	1,363.94	1,391.35		30.05	3,100.94
Connecticut		163.10	.35		180.00	2,464.00	2,010.40	12.00	75.00	4,905.05
Delaware	4.06	24.30	440.00	24.00	12.06	242.00	338.00		35.00	1,119.30
Florida		103.50	615.97		132.00	2,051.84	1,814.95		2.00	4,810.26
Georgia		233.50	452.98		216.90	2,215.98	1,882.35	3.00	19.00	4,527.76
Hawaii		10.00	160.19	24.00	114.60	74.90	394.35	1.00	72.50	560.85
Idaho		30.70			24.00	522.25	444.60		1.00	1,022.45
First Illinois	1,062.00	446.50	4,488.84	120.00	502.25	5,500.98	6,228.12	10.25	55.00	18,410.89
Eighth Illinois	75.28	189.54	466.14	48.00	169.25	1,894.67	2,473.71	35.24	196.24	5,496.06
Tenth Illinois		239.80	672.00	102.00	516.60	2,052.35	3,230.05	3.00	130.65	17,904.85
Indiana	10,059.50	136.90	30.00		240.00	1,512.10	1,951.35		132.30	4,029.65
Iowa		142.20	962.48	24.00	180.00	2,134.69	1,608.85		44.00	5,112.22
Kansas		16.00	620.00		174.50	1,457.93	1,829.90		27.58	4,336.21
Kentucky		62.90	187.10	928.25	180.25	2,454.10	2,570.57	1.00	60.25	6,781.52
Louisiana		20.00	20.00		84.00	932.69	1,109.40		95.00	2,306.30
Maine	204.04	261.75	210.00	48.00	300.00	2,468.55	3,651.07	1.00	20.25	7,049.66
Maryland, including District of Columbia		390.30	1,604.90	168.00	533.60	5,830.05	6,147.36	14.25	164.35	16,525.45
Massachusetts	1,972.04	359.55	1,400.00	313.20	903.00	10,660.48	8,315.65	6.00	210.65	21,613.18
Michigan	9,444.65	197.70	220.00	48.00	246.00	2,925.52	2,999.20	1.00	13.00	5,662.52
Minnesota	2.00	111.30	1,420.00		48.06	1,413.63	1,233.96		58.05	4,284.78
Mississippi		150.65	3,340.00	216.00	312.00	2,805.81	2,699.88	.42	71.90	28,179.30
First Missouri	28,583.54	172.60	3,457.60	24.00	266.15	2,261.05	2,669.85	2.00	147.05	9,004.70
Sixth Missouri	5.00	36.70	159.60		48.00	682.63	524.45		7.06	1,449.47
Montana		35.40	190.00	72.00	132.00	1,503.63	1,298.35	2.00	58.00	3,512.34
Nebraska	170.96	11.40			13.50	143.65	196.25	1.00		365.70
Nevada		14.40		24.00	48.00	503.85	670.40		47.00	1,354.65
New Hampshire	27.00		125.00	24.00	35.00	933.60	1,014.80		6.90	2,217.10
First New Jersey	4.00	286.10	1,605.00	534.72	221.00	4,156.25	3,540.75	16.60	25.90	182,121.60
Fifth New Jersey	171,866.27	24.70				361.94	399.45		9.00	795.06
New Mexico										

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

Alaska		\$3.60	\$70.00			\$34.18	\$61.15		\$2.00	\$220.98
California	\$52.20	666.22	5,318.64	\$178.60	\$548.50	7,017.21	9,320.42	\$2.92	1,896.60	25,030.11
District of Columbia		74.40	10.00		87.00	5,515.16	1,322.76			2,060.32
Illinois	1,185.25	566.06	4,931.98	168.00	671.50	7,385.60	8,701.98	45.40	251.34	26,896.05
Maryland	204.94	177.35	399.00	48.00	213.00	1,898.39	2,218.31	1.00	20.25	4,080.34
Missouri	28,878.24	328.25	6,797.60	240.00	878.16	5,069.88	5,366.73	2.42	218.05	47,184.00
New Jersey	171,870.57	829.80	1,630.00	554.72	267.00	5,089.85	4,555.55	16.00	31.00	184,338.19
New York	60,982.34	1,262.80	15,896.65	648.00	1,407.60	21,350.87	24,548.32	19.12	118.72	126,248.42
Ohio	6,107.55	638.21	4,128.06	312.00	583.06	5,833.94	6,386.60	7.00	196.88	27,871.33
Pennsylvania	25,016.45	761.55	3,090.71	394.00	855.00	11,317.89	12,411.00	24.25	186.20	54,057.05
Texas	271.12	453.35	10,340.55	48.60	430.35	7,521.68	6,191.77		483.60	25,740.35
Washington		152.40	2,162.50		429.50	2,097.11	1,621.75	2.06	22.26	6,487.33

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year-ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	Marihuana Tax Act of 1937									Total from marihuana taxes
	Marihuana transfers, per ounce, \$1	Transfers to unregistered persons, per ounce, \$100	Marihuana order forms, each, 2 cents	Fines, penalties, etc., for violation of Marihuana Tax Act	Special or occupational taxes				Producers, \$1	
					Importers, manufacturers, and compounders, \$24	Dealers, \$3	Practitioners, \$1	Laboratories, \$1		
Alabama						\$9.00	\$2.00		\$1.00	\$12.00
Arizona						6.00	5.00			11.00
First California		\$2,441.15			\$24.00	6.00	2.00		1.50	2,474.65
Sixth California	\$20.00	\$77.50	\$0.04			3.00				106.54
Colorado	42.55	108.06				15.06	4.00			161.55
Connecticut										
Delaware										
Florida										
Georgia							9.00	\$1.00		10.00
Hawaii							5.00			5.00
Idaho								2.00		
First Illinois	125.46					33.25	37.00	1.00	4,060.06	4,257.71
Eighth Illinois				\$30.00		9.06	14.05	3.00	2,062.00	2,116.05
Indiana						3.25	26.10		1,688.00	1,720.35
Iowa	2.00		.04			7.50	7.00		8,124.06	8,146.54
Kansas							1.00			1.00
Kentucky						71.15	10.00		27,150.86	27,232.01
Louisiana		2,084.09				6.00	2.00	3.00	1.00	2,096.09
Maine						3.06	12.00			15.06
Maryland, including District of Columbia						17.00	19.00		4.00	40.00
Massachusetts						5.00	60.00	3.00		68.00
Michigan		15.06				45.06	8.00			68.06
Minnesota						24.00	6.00		7,171.00	7,201.00
Mississippi										
First Missouri						76.73	4.00		1.00	81.73
Sixth Missouri						9.00	6.00			15.00
Montana						1.00				1.00
Nebraska	45.06		.90			9.06	30.00			84.90
Nevada										
New Hampshire										
First New Jersey						8.06	10.00			18.00
Fifth New Jersey	4.06		.02			42.06	8.00			54.02
New Mexico										
First New York				20.00	24.00	30.00	10.90	1.00		65.00
Second New York						9.00	1.00			54.00
Third New York	3,162.73	650.06	.02	810.25		31.25	13.00	2.06		4,669.25
Fourteenth New York				106.50			10.06	2.06		12.00
Twenty-first New York						3.06	15.00			21.00
Twenty-eighth New York						84.39	9.00	1.06		200.89
North Carolina										
North Dakota										
First Ohio	11.06		.10				1.00			12.10
Tenth Ohio					24.00	3.00	6.06		4.00	37.00
Eleventh Ohio							21.00			21.00
Eighteenth Ohio						3.06	16.00			19.00
Oklahoma						3.06	12.00			15.00
Oregon				108.65		15.00	4.00	22.81		135.46
First Pennsylvania						15.00	4.00			19.00
Twelfth Pennsylvania					24.06	33.00	23.06	5.06		85.06
Twenty-third Pennsylvania						9.06	4.00			13.00
Rhode Island				5.00		9.00	12.00			26.00
South Carolina						23.81	1.00			24.81
South Dakota						4.00			10.06	14.00
Tennessee	16.06	50.00	.06			5.00	4.00		137.06	212.06
First Texas		549.03				6.06	3.06	1.06		539.03
Second Texas				1,059.80			3.06			1,062.89
Utah						6.06	1.00			7.06
Vermont										
Virginia						6.00	6.00		1.00	13.00
Washington, including Alaska						2.06	13.06			15.00
West Virginia						3.00	2.00	1.06	4.00	10.00
Wisconsin						3.06	1.00		6,186.00	8,190.00
Wyoming							4.06			4.00
Philippine Islands										
Total	3,428.74	5,966.77	1.18	2,140.28	120.00	701.33	489.15	48.81	56,606.36	60,502.63
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT										
Alaska										
California	\$20.00	\$2,518.65	\$0.04		\$24.00	\$5.00	\$5.00	\$1.50		\$2,578.19
District of Columbia						5.90	3.00		3.06	11.90
Illinois	125.46			\$30.00		42.25	51.05	\$4.00	6,122.06	6,373.75
Maryland						11.10	16.06			28.10
Missouri						85.73	10.00		1.00	96.73
New Jersey	4.00		.02			50.00	18.06			72.02
New York	3,162.73	650.06	.02	936.75	48.06	157.84	61.06	5.00		5,022.14
Ohio						24.00	55.00			79.00
Pennsylvania				5.06	24.00	51.00	39.06	5.00	4.06	124.00
Texas		549.03		1,059.89		6.00	6.00	1.00		1,021.92
Washington						2.06	13.00			15.00

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Collection districts	Stamp taxes (Title VIII, Revenue Act of 1926, as amended)					Total from stamp taxes
	Documentary stamps—Issues and transfers of bonds of indebtedness, issues of capital stock, passage tickets, foreign insurance policies, and deeds of conveyance		Capital stock transfers, on each \$100 of face value or fraction thereof, 5 or 6 cents	Silver bullion transfers, 50 per cent of profit (Silver Purchase Act of 1934)	Playing cards, per pack, 13 cents	
	Sales by post-masters	Sales by collectors				
Alabama	\$71,512.46	\$32,114.18			\$1.56	\$103,628.20
Arizona	18,215.92	32,067.19			151.44	50,444.55
Arkansas	57,437.14	18,981.81			.52	76,419.47
First California	550,708.00	564,596.17	\$145,010.66	\$277.63	704.08	1,261,296.94
Sixth California		748,902.33	144,043.74	49.66	1,461.20	894,456.26
Colorado	62,440.82	89,073.31			736.71	152,250.84
Connecticut	104,167.54	94,387.87	105,850.69	478.79	637.78	305,512.58
Delaware	6,752.63	46,659.87	33,615.96			87,028.56
Florida	152,585.10	45,758.90	94.21		23.14	201,459.35
Georgia	106,381.01	78,933.07			11.94	179,326.02
Hawaii	57.76	59,283.79	7,167.82		962.26	67,471.63
Idaho	34,703.48	5,093.51				35,796.97
Illinois	289,772.67	1,233,644.78	374,432.10	4,154.75	893,297.34	2,795,301.64
Eighth Illinois		53,264.98	2,265.13		.26	55,560.37
Tenth Illinois	228,695.37	98,030.29	624.24		66.82	327,422.72
Indiana	259,352.53	15,713.26	60.72			275,126.56
Iowa	120,291.56	39,875.61			19.50	160,166.67
Kansas	123,195.58	43,722.87	9,661.43			176,580.38
Kentucky	61,032.03	61,457.33			.26	122,489.62
Louisiana	55,730.66	11,720.02	3,233.20		1.94	70,684.26
Maine	147,192.67	262,261.84	47,777.60	4,765.11	3.64	482,000.75
Maryland, including District of Columbia	171,608.18	622,809.42	433,990.48	39,753.89	6.85	1,268,167.82
Massachusetts	216,358.93	362,460.31	172,690.89	72.38	98.93	751,581.94
Michigan	122,377.45	157,764.47	8,104.29	45.74	182,222.17	470,514.12
Minnesota	50,367.32	10,668.94				61,036.26
Mississippi	135,221.82	149,129.87	72,711.01		61.88	357,124.88
First Missouri	87,518.98	88,661.35	6,273.99		1,040.52	183,294.84
Sixth Missouri	40,487.61	9,309.77			.65	49,798.03
Montana	52,817.40	62,693.20	397.50			115,908.19
Nebraska	7,498.32	11,919.99			.26	19,418.57
Nevada	20,612.17	10,169.98	28.67			30,810.82
New Hampshire		43,936.37			5,200.00	49,136.37
First New Jersey	269,869.88	166,688.52	13,052.72	174.92	1.80	449,787.94
Fifth New Jersey	21,212.58	8,851.60	249.85			30,314.13

First New York		183,272.04	639.89	.14	8.06	184,119.13
Second New York	281,690.42	6,945,407.79	13,191,286.06	51,249.65	60.83	20,419,694.74
Third New York		269,970.68		942.76	147.95	270,961.89
Fourteenth New York		44,662.81			126,861.17	171,443.98
Twenty-first New York		76,775.73	3,492.93			80,268.66
Twenty-eighth New York		155,867.84	39,107.14	604.19	195,002.24	390,581.51
North Carolina	165,433.87	80,659.72	5,026.43			251,120.02
North Dakota	80,201.19	5,378.54				85,579.73
First Ohio	139,618.16	195,928.13	24,225.15		5,525,599.82	5,885,371.26
Tenth Ohio		56,552.98	2,364.75		208.65	59,126.38
Eleventh Ohio		68,469.15	397.00		1.43	68,867.58
Eighteenth Ohio	208,740.41	283,305.20	67,030.80		2.00	549,088.10
Oklahoma	145,694.77	20,188.98			358.48	175,242.18
Oregon	102,246.07	85,902.94	12.61			188,160.72
First Pennsylvania	97,843.91	728,403.74	465,674.22	33.50	2.86	1,291,958.23
Twelfth Pennsylvania		20,003.72	3,732.63			23,736.35
Twenty-third Pennsylvania	137,583.51	269,707.40	137,185.75		4.55	534,481.21
Rhode Island	11,088.59	46,691.19	40,409.76	3,403.60		106,493.14
South Carolina		11,452.36	19.90		1.82	11,464.18
South Dakota	32,372.52	3,081.45				35,453.97
Tennessee	144,312.16	38,349.49	5,342.19			188,003.84
First Texas	169,051.90	141,927.43		.58	595.27	311,574.20
Second Texas	220,874.50	126,819.21			1.82	347,695.59
Utah	19,690.67	35,392.69	3,988.90			59,042.26
Vermont	15,334.78	6,873.64			37.96	22,246.38
Virginia	139,890.05	65,490.44	2,668.78			208,009.27
Washington, including Alaska	105,240.94	269,998.27	2,908.40	147.43	2.08	378,292.12
West Virginia	67,847.84	10,080.24	3,901.57			81,479.65
Wisconsin	158,194.35	178,778.05	3,074.86		758,280.88	1,098,327.64
Wyoming	15,935.67	1,904.45	1,207.76			19,047.88
Total	6,062,960.47	15,702,771.30	16,584,590.89	111,053.89	7,693,909.12	48,156,285.67

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

Alaska		\$1,394.17				\$1,394.17
California	\$550,708.00	1,313,498.49	\$289,063.80	\$326.63	\$2,165.28	2,155,752.20
District of Columbia	5,615.78	157,490.22	12,911.83	4,765.11	.78	180,773.72
Illinois	289,772.67	1,286,909.76	376,717.23	4,154.75	893,297.60	2,550,552.01
Maryland	141,576.79	124,781.62	34,885.77			301,237.94
Missouri	223,140.80	237,191.22	78,985.90		1,102.40	540,419.42
New Jersey	290,869.88	210,624.89	13,052.72	174.92	5,201.80	499,923.71
New York	231,690.42	7,645,856.89	13,234,716.01	53,696.74	322,090.35	21,487,050.41
Ohio	348,367.67	604,255.55	94,017.70		6,578,812.68	6,971,453.32
Pennsylvania	235,427.42	1,018,114.66	606,592.50	33.50	7.41	1,860,178.79
Texas	389,925.66	268,746.64		.50	597.69	658,269.79
Washington	105,240.94	289,604.10	2,903.40	147.43	2.08	397,897.95

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	Manufacturers' excise taxes							
	Lubricating oils, per gallon, 4 1/4 cents to Oct. 31, 1942, 6 cents thereafter	Gasoline, per gallon, 1 1/4 cents	Tires (wholly or in part of rubber), per pound, 5 cents	Inner tubes, per pound, 9 cents	Floor tax on tires and inner tubes (on stocks on hand Oct. 1, 1941)	Parts and accessories for automobiles and motorcycles, 5 per cent	Automobile truck chassis and bodies, 5 per cent	Other automobile chassis and bodies and motorcycles, 7 per cent
Alabama		\$272,287.78		\$7.20	\$39.49	\$13,139.98	\$19,345.53	\$3,531.97
Arizona	\$22.76	8,053.86			15.29	3,015.72	6,547.86	
Arkansas	470,164.02	781,538.64	\$578.76		115.29	6,585.66	6,305.63	
First California	2,450,705.51	13,889,454.44	157,905.18		835.06	270,414.77	56,698.77	5,536.15
Sixth California	1,378,576.41	16,262,371.66	1,404.02	16.78	253.75	534,300.14	121,045.50	202,035.46
Colorado	3,878.87	974,264.76	200,268.24	27,282.68	154.86	91,963.98	10,151.34	2,370.88
Connecticut	32,856.65	520,967.87	257,977.45	33,420.66	21,590.39	370,871.03	11,611.02	57.00
Delaware	1,715.34	190,077.10				6,374.79	62.05	
Florida	5.50	586,162.45			183.74	12,302.66	1,669.55	
Georgia	38,332.84	683,719.79	4,052.42	7.63	357.70	96,352.99	39,718.05	1,127.13
Hawaii	2,255.36				80.84	675.88	2,781.00	2.21
Idaho	1,651.08	161,801.78			5.84	67.89	1,556.74	624.35
First Illinois	5,368,607.06	28,590,185.00	38,263.44		4,988.32	1,472,605.73	207,533.47	244,173.25
Eight Illinois	189,056.93	2,720,722.80			124.48	94,267.07	8,946.53	5,948.56
Indiana	210,536.96	1,441,997.71	15,915.80		11,788.32	1,397,410.82	455,136.84	376,127.58
Iowa	53,601.28	107,688.76	156,178.52		320.65	35,655.16	18,331.04	3,891.09
Kansas	153,970.34	5,373,138.64			656.67	21,520.47	2,672.46	1,767.37
Kentucky	719,068.88	5,853,648.19			280.22	33,852.89	31,237.36	
Louisiana	1,081,108.58	7,137,983.24			41.57	26,701.65	28,179.05	9,285.78
Maine	8.77	13,428.33			1,589.28	1,169.97	106.65	
Maryland, including District of Columbia	451,120.52	6,659,139.63	448,998.24	68,069.52	394.94	88,245.73	8,957.74	6,277.75
Massachusetts	377,668.44	4,749,398.86	57,942.75	74.16	126.94	136,384.66	14,620.26	450.82
Michigan	287,180.26	2,713,023.94	51,242.45	6,789.29	5,488.92	4,973,791.32	834,074.32	41,164.16
Minnesota	440,194.18	3,522,360.40	1,600.12		263.93	790,190.85	21,601.41	4,121.32
Mississippi		281,954.66	217,124.47	15,940.28	213.20	4,904.34	19,614.73	7,009.79
First Missouri	122,133.51	1,149,676.38	3,176.85		152.79	782,672.37	4,756.26	30,516.35
Sixth Missouri	85,803.93	593,619.48			504.59	82,223.74	147,749.85	14,616.69
Montana	4,751.38	844,879.38			24.25	694.01	1,123.70	11.48
Nebraska	172,804.77	468,305.27			113.12	35,558.95	19,275.60	13,686.11
Nevada	4.47	160.20			41.35			
New Hampshire			1,232.99		58.76	128,956.17	2,920.26	
First New Jersey	22,059.16	25,290.88	3,407.02	85.32	1,636.14	274,609.55	19,621.40	35.43
Fifth New Jersey	215,100.82	473,643.86	18.00		1.00	64.14	22.66	
New Mexico		155,788.29	7,314.79		2,265.69	505,629.81	749,389.84	42,996.33
First New York	62,503.99	48,503,434.84	300.61		1.50	43,437.81	94.77	43.46
Second New York	8,656,637.55	14,542,729.31	1,560,364.80	187,721.69	441.45	194,330.94	7,497.52	1,338.19
Third New York	2,768,346.58	11,111.96	448.47		209.70	28,114.86	7,306.09	1,637.40
Fourteenth New York	163.66							

Twenty-first New York	3,611.70	37,984.88	587.49	8.21	601.21	155,077.01	32,667.13	3,739.91
Twenty-eighth New York	26,965.38	304,392.02	621,348.55	85,631.84	1,179.95	175,202.74	5,404.30	5,093.23
North Carolina		16,096.41	2.79		185.43	71,779.20	17,151.25	159.69
North Dakota	8,066.27				100.89	2,545.45	141.38	
First Ohio	243,840.55	555,129.55	148,917.10	24,906.97	36.57	241,071.64	29,189.30	25,027.31
Tenth Ohio	257,188.44	2,895,694.82	172,456.11	4,300.26	493.53	1,673,762.11	136,548.11	2,146.45
Eleventh Ohio	20,625.43	70,364.77	334,624.73	69,469.23	19.55	678,228.68	4,914.29	
Eighteenth Ohio	1,884,783.34	9,247,852.86	10,492,544.24	2,027,791.61	264.91	2,348,607.34	616,979.83	188,248.63
Oklahoma	3,085,411.88	29,793,135.29			130.61	4,088.25	17,329.92	
Oregon		883.88			127.91	56,602.85	11,648.30	14,638.23
First Pennsylvania	2,889,630.31	26,722,235.33	458,489.34	83,157.79	393.56	1,188,913.42	266,357.59	5,302.20
Twelfth Pennsylvania		12.59			963.98	47,438.56	6,162.02	192.41
Twenty-third Pennsylvania	4,427,121.89	31,247,676.38	71,671.19	52,713.81	907.94	648,503.75	28,940.68	1,260.63
Rhode Island	15,343.17	70,882.47	9.00		1.00	121,683.04	793.90	
South Carolina	11.51	29,613.79			307.78	7,861.18	457.59	684.43
South Dakota		52,797.81			41.48	135.50	496.91	
Tennessee	16,465.81	298,371.56			381.80	105,880.24	21,941.25	
First Texas	4,458,760.85	25,975,634.04			230.92	72,217.51	6,112.58	
Second Texas	605,532.37	8,848,812.41			1,356.41	145,720.47	29,497.75	345.72
Utah	69,633.31	795,527.36			21.51	12,129.06	7,818.55	
Vermont		7,090.08					3.69	11.75
Virginia	5.64	470,830.09			243.96	38,907.08	11,601.15	
Washington, including Alaska	498.93	252,898.78	166.45		167.70	37,941.49	58,674.85	4,644.27
West Virginia	18,807.31	333,866.01			226.99	4,446.38		
Wisconsin	125,801.63	1,035,230.37	14,474.75	376.80	1,985.85	835,235.69	41,622.66	152,468.44
Wyoming	.09	359,815.54			1.60		5.56	
Total	43,318,312.71	288,785,826.60	15,495,957.28	2,784,255.66	65,173.98	20,478,407.66	4,229,689.98	1,424,230.26

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

Alaska					\$2.08			
California	\$3,829,281.92	\$30,151,826.10	\$159,369.20	\$16.78	1,088.81	\$804,714.91	\$178,344.27	\$207,571.61
District of Columbia	1,647.07	16,218.74				15,940.61	2,609.63	9.66
Illinois	5,557,563.99	26,310,907.80	38,253.44		5,112.75	1,566,872.80	216,480.00	289,121.81
Maryland	449,473.45	6,642,920.89	448,998.24	38,068.52	394.94	72,305.12	6,348.11	6,268.09
Missouri	207,937.44	1,743,295.86	3,175.85	91,586.65	657.38	864,896.11	152,506.06	45,026.94
New Jersey	237,159.96	25,290.88	3,640.01	85.32	1,694.90	398,565.72	22,541.60	35.43
New York	10,906,028.86	63,645,441.30	2,190,364.69	273,261.74	4,698.61	1,012,293.67	802,359.65	54,848.52
Ohio	2,406,437.76	12,759,042.60	11,148,542.18	2,126,468.01	804.58	4,322,669.77	781,631.63	215,422.39
Pennsylvania	7,316,762.20	41,969,824.30	625,160.53		1,665.48	1,834,855.73	301,460.29	6,755.24
Texas	5,064,293.22	34,842,448.35			1,687.33	217,937.98	35,610.33	345.72
Washington	498.03	252,898.78	166.45		165.62	37,941.49	58,674.85	4,644.27

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	Manufacturers' excise taxes—Continued										
	Electrical energy, 3/4 per cent	Mechanical refrigerators, air-conditioners, etc., 10 per cent	Radio sets, components, etc., 10 per cent	Matches, per thousand, 2 cents, and fancy wooden or colored stems, 5/4 cents per thousand	Floor stocks tax on matches (on stocks on hand, Oct. 1, 1941)	Perfumes, cosmetics, etc., 11 per cent (repealed) ^a	Furs, 3 per cent (repealed June 30, 1933)	Sporting goods, 10 per cent	Photographic apparatus and films, 10 per cent to Oct. 31, 1942, 15 and 25 per cent thereafter	Firearms, shells, and cartridges, 11 per cent	Pistols and revolvers, 11 per cent
Alabama	\$439,336.81		\$562.90		\$439.35	\$3,198.65		\$962.75		\$25.90	
Arizona	203,371.98				186.75			850.35			
Arkansas	261,847.88	\$125.07		\$5.78	17.98	4.08		6,912.08	\$333.25		
First California	1,441,803.40	16,170.09		10,943.10	96.98	115.88	\$365.00	38,668.68	47,061.83	\$3,301.57	
Sixth California	1,115,976.16	164,197.82		98,607.26	924.84	131.12	1,390.81	33,338.14	4,712.87		
Colorado	384,235.70	4,669.83		770.69				116,762.77	30,384.86	\$21,626.81	
Connecticut	235,950.02	203,839.80	\$38,389.68	201.60		189.66		309.50	301,196.94		
Delaware	99,452.42	25,069.94						3,645.18	136.50		
Florida	730,636.29	771.84	1,437.63					11,711.14			
Georgia	497,647.97	29,963.83	1,317.83	176.00	665.78			599.13			
Hawaii	158,167.29							4,348.94	76.52		
Idaho	167,873.72		368.50					658,911.19	298,286.06	23,763.53	
First Illinois	3,185,041.29	668,979.89	990,841.84	401,997.99	72.23	12,672.78	125.65	898.91	12.12	262,321.76	
Eighth Illinois	849,692.64	4,697.83	15,861.86		15.08			38,392.32	28,541.07	4.48	
Indiana	1,381,197.82	618,579.66	138,836.27			2,537.25		24,849.87	15,474.23	653.85	
Iowa	853,069.26	7,078.48	1,332.66		1,142.51	20,283.85		4,611.93	508.62		
Kansas	458,608.05	27.30						63,179.52	578.83	5,733.12	
Kentucky	511,588.38	20,125.41	2,636.63		202.50			1,962.55			
Louisiana	915,480.86	314.72			5.75			58,132.23			
Maine	328,546.94										
Maryland, including District of Columbia	1,207,924.64	20,000.99	9,688.55	73,735.69		920.02		8,195.62	1.74	685.80	
Massachusetts	2,081,170.55	7,027.71	499,259.97	1.04	2.81	79.41		444,247.17	213,081.93	15,991.70	
Michigan	2,207,952.26	767,732.18	138,103.27		100.50	568.09	248.10	305,247.23	58,895.10	303.48	
Minnesota	945,726.40	63,385.87	15,978.55			308.81	1,891.62	34,336.70	67,133.27	64,155.58	
Mississippi	212,912.69					20.19		75.77			
First Missouri	650,133.08	95,067.33	3,181.86	1,713,858.91	25.53			84,008.66	95,186.90	79,668.90	
Sixth Missouri	195,163.04	14,172.69	27,966.69					2,728.19	424.35		
Montana	225,564.31	15,506.13	28.02		17.50	261.83		1,936.66	32.84	4.87	
Nebraska	77,550.05							47.28			
Nevada	209,022.55			292,737.46				16,765.20			
New Hampshire	430,707.69	85,708.81	1,708,074.45			.54		14,142.24	200.99		
First New Jersey	1,728,737.91	115,668.43	308,339.40	52,669.40	2,263.51	6,174.29		45,138.55	77,947.61	833.63	
Fifth New Jersey	90,132.02					5.40				63.22	
New Mexico	410,652.22	38,541.33	159,564.43			6,987.86	15.30	21,937.30	149,633.88	63.50	
First New York											
Second New York	5,040,287.66	55,841.53	367,411.39	2,847,050.78		9,108.69		34,385.59	20,490.86	250.70	
Third New York	59,059.89	7,291.40	120,517.55	1,035,688.57	15.52	347,202.99	32,047.33	994,933.36	178,943.56	1,423.17	
Fourteenth New York	675,523.89	95,600.49	25,198.78			100.36		139,862.01	13,840.00	843.18	
Twenty-first New York	888,652.29	297,213.36	2.56					86,433.32	915,946.72	164,807.36	
Twenty-eighth New York	653,153.89	21,733.80	146,263.50		1.60	938.98		61,477.14	3,196,176.46		
North Carolina	665,103.93	1,184.54	292.95		3.00	294.48		80.20			
North Dakota	80,511.11					13.87					
First Ohio	625,690.92	944,694.33	118,051.14	138,248.52	67.47	13,472.99		131,706.91	798.46	70.00	
Tenth Ohio	316,353.59	112,239.14	1,979.63	1,620.86	83.22	3,664.53		38,899.57			
Eleventh Ohio	861,619.87	50,430.24	147.53	3,311.81	4.19			3,318.36	79.89	267.53	
Eighteenth Ohio	1,141,700.22	38,463.97	5,267.43	1,676,672.45	1.22	3.88		144,176.83	286,444.67	243.79	
Oklahoma	546,072.17	9,623.76		13.43	.90			625.96			
Oregon	668,570.88	3,929.90	2,408.94					5,491.44	37.00		
First Pennsylvania	2,621,513.43	552,310.64	295,240.59	155.22		437.59	800.65	146,575.43	14,633.40	3,926.99	
Twelfth Pennsylvania	179,594.43	123.78	518.17					166.21	27.50		
Twenty-third Pennsylvania	1,436,625.69	590,173.30	6,439.62	38.00		4,821.39	58.13	80,034.94	32,671.65	276.45	
Rhode Island	345,543.53	430.69	427.09			73.25		2,523.74	9,353.70		
South Carolina	184,940.42		861.68					2,675.69			
South Dakota	172,151.93	14.40							7.05		
Tennessee	57,653.40	2,263.68	131.14			989.37		5,533.25			
First Texas	797,021.63	20,594.63	1,073.37	11.83		41.26		1,840.70	.71	13,106.16	
Second Texas	990,084.88	11,582.10	3,597.60			30.83		11,977.94	13.75	189.36	
Utah	227,548.35	1,015.10						430.26			
Vermont	157,616.69	2,370.82						19,231.76			
Virginia	1,108,565.33	57.50						72.20			
Washington, including Alaska	535,211.99	4,470.30	899.49	261,109.02	4.60			10,116.06		1.00	
West Virginia	295,322.49		633.98		.44			37.87	151.83		
Wisconsin	1,317,408.61	99,372.15	5,446.68	861,481.85	41.40			87,020.83	12,991.59	435.60	
Wyoming	71,269.01										
Total	48,705,188.94	5,965,909.34	5,560,589.48	9,366,718.27	5,543.02	437,670.37	37,215.36	4,067,598.02	11,164,427.06	1,149,332.53	61,513.26

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT											
Alaska	\$18,378.94										
California	2,557,479.50	\$180,267.91	\$109,550.36	\$1,021.32	\$131.12	\$1,506.69	\$2,328.49	\$45,590.78	\$47,444.64	\$3,301.57	
District of Columbia	431,817.97	787.06	4,263.64			102.00					
Illinois	4,014,733.93	668,587.77	976,503.49	401,997.99	88.36	12,672.78	125.55	659,810.10	298,286.18	286,585.29	
Maryland	726,106.87	29,218.93	5,421.91	73,735.69		818.02		8,195.62	1.74	685.80	
Missouri	1,352,942.24	109,180.02	31,098.45	1,718,858.91	26.86			86,736.85	95,528.25	79,698.90	
New Jersey	2,159,434.70	201,378.94	2,913,413.36	52,669.40	2,263.51	6,174.83		79,580.89	78,143.60	833.63	
New York	7,787,684.84	476,811.91	3,882,639.15	3,882,639.15	17.22	364,397.98	32,062.52	1,338,069.52	9,472,022.50	166,887.99	
Ohio	2,929,174.60	1,145,809.86	126,415.08	1,819,859.63	161.19	17,046.50		373,071.67	287,328.02	866.32	
Pennsylvania	4,287,643.46	1,142,612.67	301,998.08	194.22		5,288.98	858.78	226,776.58	47,332.55	4,203.42	
Texas	1,757,056.41	32,176.63	4,670.97	11.83		30.83		13,818.70	14.46	13,294.52	
Washington	514,833.05	4,470.69	899.49	261,109.02				10,116.06		1.09	

^aAlso includes repealed tax on tooth paste, toilet soaps, etc., at 5 per cent.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	Manufacturers' excise taxes—Continued										Total manufacturers' excise taxes
	Musical instruments, 10 per cent	Tax on luggage, 10 per cent	Electric, gas, and oil appliances, 10 per cent	Electric signs, 16 per cent (repealed Nov. 1, 1942)	Business and store machines, 10 per cent	Phonograph records, 10 per cent	Rubber articles, 16 per cent (repealed Nov. 1, 1942)	Washing machines, 10 per cent (repealed Nov. 1, 1942)	Electric light bulbs, 10 per cent	Optical equipment, 10 per cent (repealed Nov. 1, 1942)	
Alabama		\$2,453.78	\$3,387.31	\$1,269.93		\$432.42	\$66.87				\$765,568.28
Arizona		298.70	1,910.60	1,713.47							230,130.40
Arkansas			26.91	2,447.89			1.00	\$51.50			1,540,414.89
First California	\$1,231.20	71,184.96	177,287.66	10,888.47	\$122,146.60	527.37	122,072.71	8,121.12	\$165.67	\$901.57	18,814,779.28
Sixth California	9,696.13	118,815.60	432,898.63	28,333.60	627.48	36,425.44	178,927.51	9.84	11,333.32	20,796,770.44	
Colorado		119,865.23	342.44	2,773.72			543,836.31		5.00		2,404,885.08
Connecticut	2,918.46	67.70	457,848.84	2,044.32	270,424.12	342,978.27	382,583.18		933.87		5,487,860.39
Delaware				391.26			143,837.19				858,565.53
Florida	1.64		1,283.11	570.33		2.30	964.73		160.35		1,345,424.31
Georgia	5,131.88	8,603.69	53,315.88	1,716.55		66.47	15,098.23		.27		1,427,963.47
Hawaii	107.31	575.18	9.89	53.84	9,259.27				1.20	228.77	174,890.33
Idaho			3.41	255.23					49.74	154.68	334,838.49
First Illinois	448,403.44	843,423.24	705,035.60	66,908.54	344,898.25	2,276.80	366,734.54	2,854.19	11,318.49	37,968.22	9,941,660.04
Eighth Illinois	11,898.83		147,879.25	3,188.08	15,705.43		2,264.32				4,333,902.78
Indiana	107,369.69	33,080.32	155,607.37	8,481.30	1,315.60	109.99	218,031.43	105.00	334.84		6,649,092.88
Iowa	2,196.37	10,162.43	4,816.96	5,439.75	568.41		8,069.27		89.67		1,331,678.85
Kansas	2,196.37	1,233.46	2,333.11	3,653.19	54.25		93.02		.35	70.34	6,027,005.76
Kentucky	4,622.22	4,221.55	20,917.76	36,582.42	24.97	366.61	452.62	515.82	27,569.96		7,337,265.84
Louisiana	1,512.96	2,616.55	925.76	3,897.23			784.32			48.86	8,856,727.34
Maine		3,021.11	124.50	390.49			24,404.91				426,923.41
Maryland, including District of Columbia	8,794.34	48,118.28	74,150.99	5,498.78	471.99	216.68	209,374.81	2,542.60	29.64		9,409,443.93
Massachusetts	25,812.26	275,702.00	405,290.37	6,262.95	64,203.65	2,418.98	1,205,651.96	490.95	374,597.84	25,378.33	11,023,904.32
Michigan	62,960.54	139,684.11	459,201.44	15,940.35	798,891.64	1,308.06	129,725.39		117.33	5,885.10	13,985,533.04
Minnesota	798.68	6,630.71	3,884.45	8,506.39	543.52		40,572.89		261.46	620.26	6,025,832.43
Mississippi				265.13			5,969.15		22.62		767,927.23
First Missouri	939.71	136,060.18	529,242.73	11,129.05	12,634.88	172.67	104,793.94	473.61	2,445.62	221.10	5,761,421.37
Sixth Missouri		216,762.93	10,289.78	2,470.39	189.92		10,837.28	2,050.44		1,014.41	1,893,399.13
Montana											1,048,421.26
Nebraska		203.72		2,293.81		21.18	991.09	59.86			954,716.05
Nevada				928.97							78,684.14
New Hampshire	664.81		653.14	14.20	4,477.88		6,253.32				561,229.38
First New Jersey	1,396.26	241,312.70	351.01	648.96	6,961.49		530,669.57	847.30			3,171,251.12
Fifth New Jersey	11,204.19	421,913.21	99,538.76	7,432.04	335,315.27	2,566.06	554,291.98	1,260.88	180,160.58	12,188.49	4,499,420.97
New Mexico				264.32							564,204.76
First New York	44,249.88	143,326.34	211,113.49	40,436.25	99,259.37	13,667.61	109,267.47	591.93	56,360.77	8,183.81	3,025,640.23
Second New York	31,995.47	784,902.84	119,587.63	8,463.19	71,474.18	12,486.16	389,946.06	5,438.00	14,465.88	11,825.99	66,422,165.27
Third New York	135,786.94	626,025.39	166,138.45	12,521.66	2,663,265.11	778,004.47	4,595,379.34	6,704.28	9,964.82		30,923,439.69
Fourteenth New York	34,668.85	51,025.14	9,027.72	5,828.05	3,964.47	86.87	48,583.27	182.30	768.80	3,551.20	1,188,968.52

Twenty-first New York		5,864.63	17,144.73	1,288.86	28,962.01	688.18	284,318.54	370.46	1,308.70	107.51	2,831,438.60
Twenty-eighth New York	28,264.28	1,157.98	198,367.08	4,824.89	514,724.48	36,296.55	289,329.67	2,610.82	3,044.99	128,913.67	11,677,320.99
North Carolina			9.85	1,247.25			6,455.99		1.74		769,324.68
North Dakota				494.24							61,873.21
First Ohio	183,955.15	79,485.67	273,222.00	40,975.92	902,239.18		240,484.71	4,069.20	61.12	1,717.84	5,016,940.42
Tenth Ohio	6,078.39	15,314.43	199,322.74	10,974.40	13.54		220,956.81		25,421.18	1.86	5,989,872.84
Eleventh Ohio	8,472.04	1,170.27	122,422.71	3,201.71	7,723.35		43,393.47		5,883.87	8,131.30	1,671,814.82
Eighteenth Ohio	12,137.02	14,890.14	673,535.32	37,913.42	124,653.40	1,925.69	3,076,923.55	38.53	2,173,668.73	27.73	38,209,737.60
Oklahoma			740.64	1,199.99			12,167.09				33,470,478.34
Oregon		31,279.77	10,668.19	4,610.06			3,210.96		70.69		614,069.00
First Pennsylvania	62,767.85	445,376.99	392,593.52	13,642.20	6,528.95	610.47	342,444.64	490.41	6,068.85	8,994.32	30,472,896.69
Twelfth Pennsylvania	10,136.96		5,687.48	1,850.43		80,797.74	31.60		5,918.72		338,737.63
Twenty-third Pennsylvania	2.79	75,687.72	343,338.68	83,156.06	1,863.87		213,561.84		759,236.74	3,507.72	30,180,181.75
Rhode Island	108.06	28,817.16		267.92	21,394.96	1,782.93	163,520.43	3,219.89			781,204.83
South Carolina						24.46	487.04			1.81	196,667.88
South Dakota				73.41							225,718.50
Tennessee		1,609.69	203,793.02	8,141.81			6,412.20				724,706.62
First Texas		14,017.42	11,139.79	6,296.47		152.37	5,865.26		33.40		31,884,270.70
Second Texas	502.56	13,440.81	18,879.67	5,707.37	44.34	171.82	12,436.50	495.17	419.46		10,702,691.97
Utah		34.80	990.68	1,889.62					21.50		1,117,550.16
Vermont	5,929.44		8,568.34			37.65				4,813.70	205,663.64
Virginia	3.99	289,352.81	325.43	17,511.52		32.08	55,489.62				1,992,997.79
Washington, including Alaska		54,448.82	22,783.96	25,196.08	49.45		4,177.99		398.99		1,301,855.02
West Virginia		75.73	593.98	1,847.14							655,733.45
Wisconsin	7,601.69	309,749.96	262,610.12	17,074.23	41,347.12		54,912.39		120.46	14,721.91	5,299,922.68
Wyoming			3.00	90.28							431,186.67
Total	1,280,124.32	5,681,525.65	6,912,969.83	613,973.01	8,461,448.06	1,816,525.67	14,885,162.88	37,223.54	3,657,242.69	292,887.55	664,742,562.67

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

California	\$10,867.33	\$136,069.52	\$619,131.99	\$39,222.13	\$122,776.08	\$36,952.81	\$301,000.23	\$8,121.12	\$175.51	\$12,234.89	\$39,610,549.72
District of Columbia	46.73		86.27	717.80	399.67	86.71		2,542.60			527,279.16
Illinois	460,302.27	843,423.24	862,914.81	70,097.22	360,603.68	2,275.80	368,988.66	2,854.19	11,318.49	37,968.22	44,275,462.62
Maryland	8,737.61	46,118.28	74,964.72	4,780.98	72.32	129.97	209,374.81		29.64		8,882,164.77
Missouri	939.71	352,813.11	539,482.51	13,599.44	12,824.80	172.67	115,631.22	2,824.05	2,445.62	1,235.51	7,624,820.50
New Jersey	12,902.67	663,225.91	99,889.77	8,081.60	342,277.76	2,566.06	1,084,961.55	2,108.18	180,160.58	12,188.49	7,670,572.09
New York	274,854.42	1,611,792.22	722,274.10	73,362.42	3,366,649.62	841,249.84	5,616,824.25	9,193.51	82,648.97	157,546.90	115,945,572.20
Ohio	210,649.60	110,850.41	1,178,502.77	93,055.45	1,034,629.47	1,925.69	3,581,763.04	4,197.73	2,205,034.90	7,878.73	43,587,866.18
Pennsylvania	72,897.60	521,064.71	741,619.68	98,648.69	8,392.82	81,408.21	556,028.08	490.41	771,162.31	10,502.04	60,971,815.67
Texas	502.56	17,025.23	31,069.46	25,196.08	197.21	87.82	16,301.76		452.85		42,086,962.67
Washington		54,448.82	22,783.96	25,196.08	49.45		4,177.99		398.99		1,301,855.02

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	Coconut, etc., oils processed—Sec. 602½, Revenue Act of 1934, as amended								Total coconut, etc., oils, processed
	Sesame oil and sunflower oil, per pound, 3 cents (no tax if imported prior to Aug. 21, 1936)	Palm oil, per pound, 3 cents	Palm kernel oil, per pound, 3 cents	Combination of sesame, palm, palm kernel, or sunflower oils, per pound, 3 cents	Coconut oil (other than in following listing), per pound, 5 cents	Coconut oil from the Philippines, per pound, 3 cents	Coconut oil from American Samoa, per pound, 3 cents	Coconut oil from other United States possessions, per pound, 3 cents	
Alabama		\$168.95							\$168.95
Arizona									
Arkansas									
First California	\$61.71	2,520.78				\$15,791.00			18,373.49
Sixth California						113,043.66			113,043.66
Colorado									
Connecticut		703.14				3,719.04			4,422.18
Delaware					\$973.20	276.43			1,249.63
Florida									
Georgia									
Hawaii									
Idaho									
First Illinois		70,863.65	\$4.50	\$8.73		104,287.93	\$6.75		175,176.56
Eighth Illinois		109.32							109.32
Indiana						271.27			271.27
Iowa					16,241.25	20,318.67			36,459.92
Kansas									
Kentucky									
Louisiana									
Maine									
Maryland, including District of Columbia		6,890.97					27.00		6,907.97
Massachusetts		52,517.55				323,815.14			376,332.69
Michigan		550.88				531.40			1,082.28
Minnesota		187.56	1,448.04			4,253.57			5,889.17
Mississippi									
First Missouri		5,687.73							5,687.73
Sixth Missouri									
Montana									
Nebraska						39,990.51			39,990.51
Nevada									
New Hampshire									
First New Jersey		2,955.46						\$4,064.63	7,020.09
Fifth New Jersey		584,106.74				672,361.08			1,256,467.82
New Mexico									
First New York		1,322.63	33.36			6,351.62			7,707.61
Second New York		5.63				2,769.84			2,775.47
Third New York	25.00	403.70		3,997.29	3,190.10	85,168.23			92,784.32
Fourteenth New York									
Twenty-first New York		22,740.52							22,740.52
Twenty-eighth New York		718.50							718.50
North Carolina						31,581.67			31,581.67
North Dakota						185.99			185.99
First Ohio		113,694.16	99,816.78		527,998.20	1,003,678.62	514.68		1,745,702.44
Tenth Ohio									
Eleventh Ohio									
Eighteenth Ohio		69,162.29				282.65			69,444.94
Oklahoma					8,613.96	44,370.81	4,234.40		126,319.17
Oregon						1.25			1.25
First Pennsylvania	641.76	723.98	64.36	16.25	209.30	20,285.53	34.44		723.98
Twelfth Pennsylvania		6,325.10							6,325.10
Twenty-third Pennsylvania		2,378.41							2,378.41
Rhode Island		317,959.23				1,213.42	10.46		319,182.69
South Carolina		2,600.40				592.80			3,193.20
South Dakota									
Tennessee									
First Texas								853.80	853.80
Second Texas									
Utah									
Vermont									
Virginia									
Washington, including Alaska									
West Virginia		234.34			49.50	571.48			855.16
Wisconsin		1,098.15				253.17			1,351.32
Wyoming									
Total	728.47	1,266,507.72	101,367.08	4,022.37	557,376.51	2,495,816.78	548.43	9,197.73	4,435,464.24
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT									
California	\$61.71	\$2,520.78				\$128,834.66			\$131,417.15
District of Columbia									
Illinois		70,977.97	\$4.50	\$8.73		194,237.93	\$6.75		175,285.88
Maryland		6,890.97					27.00		6,907.97
Missouri		5,687.73							5,687.73
New Jersey		587,062.20				672,361.08		\$4,064.63	1,263,487.91
New York	25.00	25,193.96	33.36	3,997.29	\$3,196.10	125,871.24			128,311.09
Ohio		182,955.45	99,816.78		536,612.16	1,048,282.08	514.68	4,234.40	1,872,316.55
Pennsylvania	641.76	320,542.74	64.36	10.25	209.30	31,498.95			349,018.25
Texas								853.80	853.80
Washington					49.50	571.48			620.98

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	Admissions					Total admissions taxes	Club dues and initiation fees, 11 per cent
	Admissions, for each 10 cents or fraction of this amount paid, 1 cent	Ticket brokers' sales for amounts in excess of box office price, 11 per cent	Leases of boxes or seats, of this amount for which similar accommodations are sold, 11 per cent	Roof gardens, cabarets, etc., 5 per cent of total paid for admissions, refreshments, service, and merchandise	Admissions sold by proprietors in excess of established price, 50 per cent of such excess		
Alabama	\$1,115,702.06		\$2.91	\$75,167.93	\$15.94	\$1,190,908.83	\$45,934.10
Arizona	424,375.13		748.76	137,828.87		562,205.00	18,560.00
Arkansas	1,068,177.97		1,244.89	57,719.32		1,116,646.05	18,864.87
First California	3,884,087.41	\$1,784.17	1,244.89	1,011,336.21	40.78	4,898,493.46	278,649.40
Sixth California	8,105,603.49	9,271.33	32.82	1,486,178.12	1,013.95	9,602,087.71	291,635.52
Colorado	1,356,378.68			156,425.98		1,512,804.56	58,473.75
Connecticut	1,590,203.25			228,388.95		1,819,042.20	165,368.28
Delaware	217,096.39	61.36	1,402.60	30,410.94		248,960.33	26,747.09
Florida	2,275,855.27		496.58	287,377.02		2,563,728.87	73,891.96
Georgia	1,884,871.41	8,737.56	13.02	83,682.41		1,977,354.34	68,535.28
Hawaii	847,802.46	2.56		43,188.53		891,093.55	18,177.69
Idaho	302,991.81		12.55	59,969.35		352,073.71	4,360.79
First Illinois	7,349,466.56	18,207.36	2,028.83	1,185,954.49	3,103.41	8,558,760.64	562,120.33
Eighth Illinois	1,303,590.46		28,952.52	295,666.23	672.64	1,628,081.85	63,802.73
Indiana	2,968,174.47			229,232.43		3,197,406.90	96,997.02
Iowa	1,808,754.88			142,445.83		1,951,200.41	54,245.75
Kansas	694,051.08	55.64	1,083.17	127,632.07	560.03	823,361.99	34,138.35
Kentucky	1,326,468.08	5.55	244.65	131,184.65		1,457,902.33	56,892.37
Louisiana	2,677,319.52			360,811.79		2,438,131.31	50,540.87
Maine	493,969.93			55,371.94		549,341.27	25,651.93
Maryland, including District of Columbia	3,412,734.85	1,429.97	4,156.37	668,680.66	46.80	4,087,048.65	199,803.38
Massachusetts	6,126,316.52	8,535.21	2,333.05	724,095.84		6,861,290.62	290,025.91
Michigan	5,416,966.36	690.47	6,442.25	952,331.53	14,612.36	6,391,042.91	247,685.86
Minnesota	2,420,246.60			815,661.76		2,735,908.36	132,987.18
Mississippi	323,450.65			86,136.60	.45	409,587.70	14,448.62
First Missouri	1,934,975.45			290,434.17	1,564.67	2,216,973.69	67,687.28
Sixth Missouri	2,064,160.38			294,776.55		2,358,937.06	64,435.65
Montana	334,877.17			78,852.96		413,730.13	7,911.31
Nebraska	867,914.19			102,968.35		970,882.54	26,802.15
Nevada	169,004.31			111,216.43		280,214.79	11,180.56
New Hampshire	443,278.33			902.46		444,178.79	11,173.13
First New Jersey	1,165,677.49		1,915.35	163,027.51		1,270,620.35	46,710.02
Fifth New Jersey	2,268,218.58	610.91	1.70	295,537.29		2,564,308.48	160,184.45
New Mexico	167,269.56			87,009.97		244,279.53	3,751.07
First New York	4,924,821.00	20,882.03	3,524.71	339,946.91	3,497.54	5,292,672.19	239,921.79
Second New York	494,282.10			191,414.47	259.50	685,956.07	169,963.38
Third New York	20,851,064.36	157,479.41	1,739.38	1,737,237.11	8,096.60	22,755,616.86	439,529.24
Fourteenth New York	3,208,269.13		1,850.87	266,544.99		3,476,664.09	306,732.85
Twenty-first New York	941,468.62			155,104.60		1,096,573.12	56,738.01
Twenty-eighth New York	1,983,343.16			227,121.83		2,210,464.99	137,180.56
North Carolina	1,773,094.31			9,725.01		1,782,819.32	59,098.56
North Dakota	244,678.62			7,840.47		252,518.49	2,620.76
First Ohio	1,345,467.59		151.05	196,836.94		1,542,454.68	102,621.36
Tenth Ohio	690,118.54			137,340.46		727,459.00	41,302.38
Eleventh Ohio	950,891.59			103,690.35		1,054,581.94	44,819.37
Eighteenth Ohio	3,096,373.45	1,098.48		349,571.81		3,447,043.74	191,773.25
Oklahoma	1,408,411.62	301.14	280.20	129,962.87	3,063.81	1,542,049.64	56,633.13
Oregon	1,027,953.05			60,701.62		1,088,654.67	49,797.36
First Pennsylvania	3,681,661.32	6,052.19	551.52	377,788.70		4,066,053.73	304,421.67
Twelfth Pennsylvania	1,462,322.13			53,713.28		1,516,045.41	43,082.76
Twenty-third Pennsylvania	2,675,105.70		2.59	259,123.06		2,934,321.45	203,321.14
Rhode Island	644,148.51	30.60	1,560.38	132,356.07	2,260.94	780,356.60	50,735.90
South Carolina	972,123.02		1.00	22,623.11	4,161.58	998,908.71	25,457.92
South Dakota	254,061.06			14,607.52		268,668.18	4,186.75
Tennessee	1,818,507.81		60.90	60,932.16		1,879,500.87	56,288.82
First Texas	1,747,830.16	62.65	2,514.33	416,598.45	1,838.72	2,168,844.31	84,096.96
Second Texas	4,262,993.06					4,262,993.06	104,203.88
Utah	629,459.40		1,528.68	46,969.60	549.78	678,507.55	18,161.80
Vermont	196,417.04		54.65	5,147.01		199,618.70	8,986.89
Virginia	2,437,246.26			9,687.15		2,446,833.41	60,544.75
Washington, including Alaska	2,435,321.02			308,552.94		2,743,873.96	122,103.92
West Virginia	1,042,003.51	3.96	3.52	82,302.41		1,124,313.89	27,152.56
Wisconsin	2,275,055.55	21.15	351.26	297,928.12	408.66	2,578,764.74	100,819.58
Wyoming	135,936.61			47,455.44		183,392.05	2,145.67
Total	137,707,575.82	235,363.57	65,286.47	16,396,829.44	45,067.50	154,456,722.80	6,519,891.02
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT							
Alaska	\$114,386.92			\$57,896.63		\$172,283.55	\$174.79
California	11,989,690.90	\$11,055.50	\$1,277.71	2,487,612.33	\$1,054.73	14,500,591.17	570,284.92
District of Columbia	1,196,179.85	87.50		352,409.62	24.60	1,548,701.57	65,047.81
Illinois	8,653,067.01	18,207.36	30,981.35	1,481,520.72	3,676.05	10,187,442.49	625,923.06
Maryland	2,216,555.00	1,342.47	4,156.37	316,271.04	22.26	2,538,347.08	134,855.57
Missouri	3,999,135.83			575,210.82	1,564.07	4,575,916.72	152,122.31
New Jersey	3,373,896.07	610.91	1,917.05	458,564.80		3,834,988.83	206,864.47
New York	32,403,248.37	178,361.44	7,114.96	2,917,368.91	11,853.64	35,517,947.32	1,350,125.83
Ohio	5,962,851.17	1,098.48	151.05	787,438.66		6,751,539.36	380,516.36
Pennsylvania	7,819,189.24	5,052.19	554.12	690,625.04		8,516,420.59	560,775.57
Texas	6,010,823.22	62.65	2,514.33	416,598.45	1,838.72	6,431,837.37	188,300.84
Washington	2,370,934.10			250,656.31		2,621,590.41	121,929.19

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	Employment taxes						Total all employment taxes
	Carriers			Other than carriers—Federal Insurance Contributions Act (2 per cent of the taxable wages)	Employees of 8 or more—Federal Unemployment Tax Act (3 per cent of taxable pay roll)	Total Federal Insurance Contributions Act and Federal Unemployment Tax Act	
	Railroad employment compensation, 6 per cent of the taxable compensation	Railroad employees' representative tax, 6 per cent of the taxable compensation	Total carriers taxes				
Alabama	\$1,028,369.78		\$1,028,369.78	\$10,858,678.51	\$1,534,264.24	\$12,392,942.75	\$13,421,312.53
Arizona	18,051.09		18,051.09	2,204,359.25	283,242.53	2,487,601.78	2,505,652.78
Arkansas	99,499.25	\$13.07	99,512.32	3,307,145.69	505,665.97	3,812,811.57	3,912,323.69
First California	11,303,453.22	722.85	11,304,186.07	39,289,707.63	4,687,091.73	43,976,709.39	55,280,895.46
Sixth California	864,733.32	142.32	864,875.64	48,769,715.43	6,192,529.27	54,962,244.70	55,818,120.34
Colorado	1,869,135.79		1,869,135.79	6,069,297.83	819,967.33	6,889,255.16	8,758,390.95
Connecticut	3,767,493.43	19.22	3,767,512.65	27,809,128.38	3,742,997.77	31,552,126.15	35,319,638.80
Delaware	414.22	160.32	574.54	11,781,922.02	1,762,850.94	13,544,772.96	13,545,347.60
Florida	605,565.70		605,565.70	8,502,739.58	1,160,080.51	9,662,819.09	10,268,375.79
Georgia	1,568,594.19		1,568,594.19	11,979,431.82	1,675,582.17	13,653,013.99	15,223,608.18
Hawaii	122,544.31		122,544.31	3,578,651.25	542,569.54	4,121,220.79	4,243,768.10
Idaho	71,107.35		71,107.35	1,966,670.61	240,765.29	2,207,425.20	2,276,532.65
First Illinois	29,280,832.27	1,937.69	29,282,769.96	81,040,494.49	11,645,341.14	92,685,835.63	121,968,695.59
Eighth Illinois	234,889.19	414.55	235,303.65	9,037,157.63	1,282,453.64	10,319,616.27	10,554,919.92
Tenth Illinois	145,121.88	90.73	145,212.61	20,847,826.22	3,114,500.54	23,962,326.78	24,107,536.37
Indiana	212,064.56	41.74	212,106.30	7,999,375.38	1,115,605.33	9,114,980.71	9,327,087.01
Iowa	6,792,548.43	1,500.46	6,794,048.89	7,312,946.96	903,927.92	8,216,974.88	15,010,923.77
Kansas	4,217,594.23	264.40	4,217,858.63	7,891,932.25	1,184,940.89	9,076,863.14	13,264,751.77
Kentucky	587,546.28		587,546.28	9,092,460.28	1,281,104.62	10,373,650.95	10,961,111.13
Louisiana	733,774.17		733,774.17	5,801,605.04	741,532.43	6,543,186.57	7,276,962.54
Maine	16,052,288.61	377.76	16,052,666.37	20,538,702.20	3,069,904.70	28,080,605.90	30,861,223.27
Maryland, including District of Columbia	2,302,892.89		2,302,892.89	45,570,038.08	6,718,954.47	53,289,892.55	55,591,885.44
Massachusetts	1,620,472.79		1,620,472.79	80,681,134.55	10,348,458.10	91,029,632.65	92,850,065.44
Michigan	10,040,945.51	110.25	10,041,055.76	15,676,389.14	2,126,367.61	17,801,755.65	27,843,812.41
Minnesota	134,409.61	9.38	134,419.00	3,039,359.02	393,537.65	3,432,896.67	3,567,315.66
Mississippi	10,674,897.88	679.04	10,675,576.92	17,937,418.89	2,669,258.04	20,606,676.93	31,282,263.85
First Missouri	1,085,598.69	295.12	1,085,893.72	8,359,044.76	1,285,958.95	9,599,002.81	10,680,896.63
Sixth Missouri	70,569.15		70,569.15	1,498,296.19	177,717.68	1,676,013.87	1,748,583.92
Montana	8,761,648.22	152.41	8,761,800.63	5,160,036.99	703,168.49	5,863,205.48	14,626,906.11
Nebraska	12,363.04		12,363.04	902,761.68	201,096.97	1,103,848.65	1,113,211.69
Nevada	11,879.33		11,879.33	2,841,431.04	386,362.21	3,227,793.25	3,239,672.58
New Hampshire	3,069.77	79.69	3,149.46	8,745,119.76	1,219,182.30	9,964,302.06	9,967,451.42
First New Jersey	1,762,528.22	221.95	1,762,750.17	34,421,122.70	4,312,811.79	39,233,934.49	40,994,684.66
Fifth New Jersey	1,708.96		1,708.96	948,487.93	101,174.63	1,049,642.61	1,051,351.57
New Mexico	2,727.26		2,727.26	25,311,228.80	3,521,923.86	28,833,152.66	28,836,379.92
First New York							
Second New York	3,213,572.93		3,213,572.93	57,561,750.57	8,392,302.47	65,954,062.84	69,167,625.77
Third New York	27,503,612.85	18,402.11	27,521,914.90	82,858,499.36	11,574,287.71	94,422,787.07	121,964,702.03
Fourteenth New York	1,292,990.25		1,292,990.25	19,623,549.69	2,490,397.44	22,113,946.53	23,406,936.78
Twenty-first New York	13,602.98	21.24	13,624.22	9,858,278.13	1,360,312.11	11,360,590.24	11,237,113.51
Twenty-eighth New York	39,166.18	50.21	39,216.39	18,402,818.96	2,697,839.55	21,000,658.51	21,089,874.90
North Carolina	2,668,499.01		2,668,499.01	14,894,538.56	1,996,036.65	16,899,575.21	19,558,074.22
North Dakota	6,182.38		6,182.38	691,107.50	73,246.50	764,444.00	770,636.38
First Ohio	272,972.70	239.32	273,212.02	17,612,168.67	2,565,873.46	20,078,042.13	20,351,255.15
Tenth Ohio	196,512.33	111.97	196,624.30	9,239,668.54	1,299,819.66	10,539,488.20	10,706,112.50
Eleventh Ohio	7,308.37	299.28	7,607.65	6,508,264.63	926,258.06	7,434,522.69	7,442,130.34
Eighteenth Ohio	11,289,829.88	222.41	11,289,752.24	44,777,728.16	6,018,788.23	60,796,516.39	62,066,268.63
Oklahoma	227,279.47	62.64	227,342.11	8,519,240.04	1,189,082.59	9,708,322.63	9,935,664.74
Oregon	614,048.08	45.68	614,093.71	10,988,326.93	1,397,870.78	12,386,197.71	13,000,291.42
First Pennsylvania	23,069,833.74	4,161.32	23,073,995.06	45,832,182.09	6,553,972.81	52,336,154.90	80,460,149.90
Twelfth Pennsylvania	501,744.15	82.85	501,827.00	19,857,762.59	3,472,664.92	23,330,427.51	22,892,254.51
Twenty-third Pennsylvania	1,701,640.20	3,617.46	1,705,257.66	46,949,281.15	6,309,215.94	63,258,447.09	54,963,704.75
Rhode Island	6,031.51		6,031.51	8,341,669.55	1,203,078.74	9,544,748.29	9,580,777.80
South Carolina	33,728.20		33,728.20	8,628,431.76	813,898.33	6,639,330.09	6,678,068.29
South Dakota	6,424.33		6,424.33	929,188.31	96,901.93	1,026,089.34	1,032,513.67
Tennessee	1,463,445.99	18.14	1,463,464.13	9,751,674.27	1,444,415.71	11,196,089.98	12,649,554.11
First Texas	4,144,823.67	4,988.79	4,149,812.46	14,343,128.94	2,184,419.93	16,497,547.42	20,647,399.88
Second Texas	3,865,078.68		3,865,078.68	11,666,357.19	1,683,802.48	13,349,659.67	17,214,736.35
Utah	328,815.10		328,815.10	3,084,320.41	392,193.83	3,483,514.24	3,812,329.34
Vermont	406,695.78		406,695.78	1,742,969.48	236,051.11	1,979,020.59	3,384,716.37
Virginia	6,758,327.18	8,162.83	6,766,490.01	13,029,489.92	1,834,843.40	14,864,333.32	21,626,823.33
Washington, including Alaska	204,692.63		204,692.63	20,129,140.62	2,579,928.69	22,709,069.21	22,913,762.04
West Virginia	29,103.38		29,103.38	7,852,291.36	1,065,131.06	8,947,422.42	8,976,526.80
Wisconsin	110,117.09	1.44	110,118.53	22,231,748.98	3,065,080.06	25,296,829.04	25,496,967.57
Wyoming	2,652.68		2,652.68	779,718.61	83,606.52	863,325.13	865,974.61
Total	211,108,622.19	47,720.54	211,156,342.73	1,131,546,128.69	156,007,662.17	1,287,553,790.86	1,498,706,033.50
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT							
Alaska				\$395,735.88	\$45,170.20	\$440,906.08	\$440,906.08
California	\$12,168,196.54	\$865.17	\$12,169,061.71	88,050,423.09	10,879,531.06	98,929,954.09	111,099,015.80
District of Columbia	6,791,034.26	256.91	6,791,291.17	5,997,414.16	1,085,012.40	7,082,426.56	13,873,717.73
Illinois	29,515,721.37	2,352.24	29,518,073.61	96,077,652.12	12,927,799.78	108,005,451.90	132,523,525.51
Maryland	9,261,204.35	120.85	9,261,325.20	14,541,268.04	1,964,892.30	16,526,180.34	25,787,505.54
Missouri	11,760,496.48	974.16	11,761,470.64	28,296,463.65	3,005,216.09	30,201,679.74	41,963,150.38
New Jersey	1,765,687.09	301.54	1,765,988.53	43,186,242.46	6,031,994.09	49,198,236.55	50,964,136.08
New York	32,070,471.60	18,473.50	32,088,945.06	213,616,124.71	29,937,063.14	243,553,187.85	275,642,132.91
Ohio	11,766,324.28	872.98	11,767,197.21	73,037,830.06	10,780,739.41	88,818,569.41	100,585,766.62
Pennsylvania	30,333,218.09	7,861.68	30,341,079.72	112,639,175.88	15,335,853.67	127,975,029.50	158,316,109.22
Texas	3,009,900.35	5,006.98	3,014,899.14	25,006,485.53	3,837,721.66	29,847,207.09	37,862,096.28
Washington	204,692.63		204,692.63	19,733,404.64	2,534,758.49	22,268,163.13	22,472,855.96

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	Miscellaneous taxes								
	Bituminous Coal Act of 1937		Sugar, per pound, approximately 1/2 cent	Telegraph, telephone, cable, and radio messages	Leased wires, 5 per cent	Local telephone service, 6 per cent to Nov. 1, 1942; 10 per cent thereafter	Transportation of oil by pipe line, 4 1/4 per cent	Leases of safe deposit boxes, 20 per cent	Tax on use of motor vehicles, \$5 per year per vehicle
	Per ton, 1 cent	Of the value of disposals by noncode mines, 19 1/2 per cent							
Alabama	\$173,974.56			\$89,162.25	\$2,252.29	\$36,072.72		\$28,955.69	\$1,851,889.63
Arizona	8.45			17,562.72	1,028.34			13,753.68	601,305.56
Arkansas	18,045.74			59,434.90		24,315.57		15,514.31	1,215,730.87
First California	980.01		\$9,367,012.10	4,311,559.00	206,445.17	4,033,074.83		325,649.34	343,172.29
Sixth California	10,454.34		106,327.65	2,844,209.12	206,623.83	3,490,427.38		459,975.48	183,117.84
Colorado	76,470.09		8,694,920.59	1,844,738.73	45,483.63	1,463,197.63		3,151.60	49,542.83
Connecticut	20.80			1,321,724.03	45,899.40	1,206,469.59		108,513.87	2,268,294.40
Delaware				593.69		331.64		130.35	16,655.11
Florida	.41	\$0.58	51,082.99	440,317.39	545.83	141,784.46		64,580.16	2,916,582.85
Georgia	13.11		1,399,172.21	6,312,655.02	595,039.88	3,623,795.23		494,104.79	2,197,523.73
Hawaii			512,832.41	132,559.99	11,583.22	143,787.61		7,360.63	351,721.65
Idaho	220.95		195,292.27	19,594.02	87.20			15,339.69	497,469.15
First Illinois	508,755.42	2,513.47	16,502.50	4,284,715.15	402,169.40	5,179,953.40		246,112.60	9,141,977.69
Eighth Illinois	116,162.51	473.55		242,808.23	8,630.51	220,751.19		14,361.85	61,536.81
Indiana	257,561.84	2,403.63	221,965.79	1,578,015.81	85,531.15	1,457,411.75		113,523.59	4,822,468.59
Iowa	28,341.70	1,933.11		226,561.52	5,732.62	267,038.58		89,956.77	3,374,740.46
Kansas	34,032.59		129,968.71	249,804.16	2,231.93	102,561.06		75,449.90	2,675,163.55
Kentucky	\$50,738.05	1,461.86	4,644,609.95	75,879.18	11,998.39	126,829.24		45,974.65	2,051,777.87
Louisiana				37,484.53	3,713.64	7,592.04		590,679.45	1,543,288.60
Maine				84,789.07	1,977.01	20,976.70		1,244.47	29,156.31
Maryland, including District of Columbia	26,881.95	132.42	2,149,694.44	1,991,797.54	77,508.26	1,782,181.72		227.54	118,320.05
Massachusetts	95,418.21		1,353,356.80	3,968,906.71	173,722.19	4,496,515.50		265,963.70	8,802,392.73
Michigan	30,683.03		2,058,193.42	2,702,379.10	165,009.98	3,230,822.69		88,804.99	195,884.61
Minnesota	29,541.48			188,342.95	15,032.17	174,642.86		394.99	98,282.32
Mississippi	77,767.06		2,460.07	14,641.54	172,280.50	5,115,461.90		1,783.90	1,034,700.23
First Missouri	48,957.54	149.61		6,484,590.42	115,292.79	90,867.37		17,666.54	103,108.41
Sixth Missouri	12,734.96	170.63		18,593.93	10.97	12,445.77		431,295.68	57,078.70
Montana				2,320,564.35	65,280.12	2,633,687.00		15,728.34	822,377.30
Nbraska				73,399.52		6,166.37		1,245.15	42,507.65
Nevada				10,286.37		17,169.82			6,901.69
New Hampshire				15,511.89	1,950.62	6,974.66			18,143.56
First New Jersey			3,135.98	2,489,333.23	175,129.54	2,551,855.19			47,258.59
Fifth New Jersey				8,576.20					194,440.93
New Mexico	16,754.09							3,099.77	8,392.21

REPORT OF COMMISSIONER OF INTERNAL REVENUE

First New York			1,081,522.20	9,368.16	11,288.32	177.38		154,405.89	20,972.97
Second New York	41,968.38		10,706,892.90	25,151,400.26	2,257,586.89	11,966,917.86	1,238,256.04	480,175.64	11,133,179.55
Third New York	134,856.55			4,942.51	171,303.85	7.20	184,944.89	68,401.24	32,762.51
Fourteenth New York			993,748.27	127,132.67	18,093.55	102,944.23		122,127.02	45,116.69
Twenty-first New York				84,780.98		60,385.63		57,123.75	40,586.19
Twenty-eighth New York	60.69			381,742.24	4,398.47	462,952.62	6,288.94	33,849.61	39,767.85
North Carolina	.11			438,431.98	1,740.58	191,684.18	137.31	81,321.95	3,851,152.73
North Dakota				34,508.04		35,481.90		12,497.18	4,860,084.44
First Ohio	71,083.63			517,809.96	38,267.64	706,293.40	17,124.95	68,848.04	4,466,631.40
Tenth Ohio	13,780.52		186,179.80	298,836.95	5,622.60	271,487.82	732,131.66	37,100.64	87,375.78
Eleventh Ohio	110,464.36	9,106.97		191,248.52	16,780.54	182,685.13	213.05	41,137.48	28,911.28
Eighteenth Ohio	383,813.44	2,010.48		3,378,061.09	135,628.55	2,961,966.45	512,419.59	143,916.82	5,311,275.14
Oklahoma	19,602.54			76,971.76	2,594.58	29,937.15	2,669,600.16	36,419.79	2,250,318.62
Oregon	87.44			82,439.12	3,736.14	34,207.62	219.18	71,450.14	1,938,015.28
First Pennsylvania	232,143.75		5,064,766.56	4,545,871.31	250,642.62	4,564,345.74	450,003.48	938,732.98	6,382,669.78
Twelfth Pennsylvania	112,924.34	252.83		85,879.90	6,509.89	56,586.27		46,244.40	3,043.54
Twenty-third Pennsylvania	1,273,918.71	10,596.37		442,991.73	30,702.43	847,498.04	1,229,685.97	145,315.66	4,127,740.84
Rhode Island				10.31	4,494.59			37,221.94	792,423.54
South Carolina	5.42			111,634.32	988.82	50,292.75	1,603.58	12,534.57	28,769.63
South Dakota	1,084.37			201,480.17	1,381.66	157,145.90		13,170.24	860,790.93
Tennessee	97,535.72	4,605.56		154,000.75	3,755.73	94,154.73		89,131.98	2,199,068.50
First Texas			1,216,283.85	118,533.51	1,143.36	47,318.18	2,281,735.41	71,350.03	3,515,500.72
Second Texas	146.19		1,698.36	590,296.88	20,632.56	291,519.29	877,871.90	55,251.17	3,590,214.83
Utah	59,729.95		3,287,606.39	11,130.46	2,573.07	3,004.62	48,935.17	16,259.25	675,068.17
Vermont				25,626.17	33.76	14,594.89		9,836.01	429,179.63
Virginia	194,068.85	132.14		1,302,944.44	5,797.79	308,906.67		63,014.52	2,326,067.99
Washington, including Alaska	12,206.17			372,797.61	11,298.49	245,208.30	1,620.63	130,343.33	3,149,984.59
West Virginia	789,465.40	16,243.30		551,762.13	11,464.43	426,194.27	6,397.13	24,964.59	1,377,621.05
Wisconsin	10.60		176,593.59	1,733,744.32	29,766.29	1,725,183.06		116,277.96	4,135,427.01
Wyoming	34,412.87	303.19		3,090.62		3,757.80	4,120.88	8,252.65	372,061.98
Total	5,573,988.90	53,489.61	53,551,775.72	85,647,483.29	5,527,012.98	66,966,794.12	13,672,086.80	6,070,096.08	146,289,284.48

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

Alaska	\$647.97			\$14,927.20	\$21.27	\$30,751.73		\$2,728.82	\$3,193.36
California	11,404.35		\$9,473,339.65	7,155,828.12	413,070.90	7,523,502.21	\$1,285,624.82	526,290.13	13,575,340.03
District of Columbia				894,911.49	24,620.14	733,744.26		48,393.45	969,892.63
Illinois	623,916.08	\$2,937.02	18,502.50	4,527,628.39	405,699.91	5,400,704.59	260,474.46	503,217.71	9,203,514.50
Maryland	26,881.95	132.42		1,096,836.05	52,888.14	1,028,437.46	226.87	69,926.60	1,853,360.06
Missouri	126,754.60	149.61	2,480.07	6,599,983.21	172,315.05	5,206,329.77	448,961.22	180,187.11	4,326,100.17
New Jersey			2,135.98	2,504,845.12	176,180.16	2,558,829.75		241,699.52	4,733,730.28
New York	176,885.53		12,792,183.37	25,769,418.82	2,462,631.08	12,563,384.82	1,429,489.87	966,173.15	11,312,885.76
Ohio	579,141.95	11,117.45		4,386,705.52	240,299.33	4,122,431.39	1,261,894.25	291,004.08	9,889,193.69
Pennsylvania	1,667,960.80	10,649.20	5,064,703.66	5,674,642.94	287,864.94	4,968,930.05	1,679,689.43	1,130,293.24	9,513,653.96
Texas	146.19		1,217,982.28	314,830.89	21,775.92	338,829.47	3,159,607.31	126,601.20	7,106,715.55
Washington	11,558.20		2,149,694.44	367,870.41	11,277.22	227,456.52	1,620.63	127,614.51	3,146,789.23
Puerto Rico									

REPORT OF COMMISSIONER OF INTERNAL REVENUE

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1943, by collection districts, States, and Territories—Con.

Collection districts	Miscellaneous taxes—Continued						Grand total all internal revenue taxes
	Tax on use of boats—rates vary with length of boat	Bowling alleys, pool tables, etc., \$10 for each table or alley	Coin-operated devices, 10 per year, except gaming devices, which are \$50	Transportation of persons, 5 per cent to Nov. 1, 1942; 10 per cent thereafter	Transportation of property, 3 per cent of amount paid, except coal, which is 4 cents per ton ^a	Other miscellaneous receipts (including old repealed taxes)	
Alabama	\$2,724.51	\$21,524.53	\$83,514.16	\$433,163.14	\$583,086.85		\$142,430,795.53
Arizona	52.62	8,999.48	69,035.56	36,940.95	89,956.30		33,488,001.24
Arkansas	429.09	17,273.99	75,986.28	79,972.51	128,060.90	\$23,482.69	54,749,417.75
First California	16,968.88	39,529.65	466,355.79	4,552,289.53	2,891,111.19		694,178,629.85
Sixth California	11,811.16	53,796.55	391,453.97	1,608,626.75	1,949,825.75		717,148,433.27
Colorado	45.43	17,968.68	72,055.58	582,723.36	1,464,804.09		117,561,810.30
Connecticut	16,581.21	33,618.24	108,135.33	3,463,266.80	1,759,296.09		546,451,221.18
Delaware	1,099.96	3,041.65	18,930.67	10,746.68	63,382.22		315,307,566.81
Florida	11,294.83	25,419.66	172,694.61	1,455,760.38	360,045.92		156,889,808.83
Georgia	612.87	32,092.15	169,410.05	769,701.87	615,337.38	2,271.44	188,979,461.44
Hawaii	81.05	6,476.54	27,382.77	256,474.73	80,416.68		76,482,263.26
Idaho	661.86	7,202.15	175,676.19	33,501.99	99,269.64		31,010,362.18
First Illinois	10,916.53	37,037.69	428,249.61	12,068,913.29	9,738,336.19	81,516.24	1,594,017,725.60
Eighth Illinois	2,613.19	97,301.27	247,945.19	107,437.40	625,370.47		286,670,797.50
Indiana	3,710.37	49,465.20	275,853.82	363,935.35	671,583.10	6,253.55	497,623,291.99
Iowa	2,608.58	45,380.74	218,366.38	39,511.46	542,112.10	2,769.15	137,684,635.30
Kansas	229.98	30,231.61	135,410.73	1,893,764.93	1,192,884.35		164,042,189.32
Kentucky	2,269.27	18,794.70	201,895.41	2,327,715.75	1,280,841.95		429,607,051.15
Louisiana	8,870.73	14,679.78	441,203.60	965,969.82	539,607.55	712.03	165,360,489.62
Maine	5,888.49	14,060.34	24,066.75	329,060.07	353,323.83		71,115,037.39
Maryland, including District of Columbia	21,910.18	30,863.98	285,872.58	4,891,611.97	5,525,193.68	567.65	591,162,667.38
Massachusetts	17,067.83	78,497.96	138,704.66	1,209,061.90	1,617,845.18	2,102.36	800,531,603.08
Michigan	32,359.56	92,472.81	310,519.31	1,145,182.21	2,025,854.56	1,729.62	1,187,970,833.47
Minnesota	4,262.31	40,167.27	499,830.58	2,432,769.56	2,387,646.98	150.10	306,701,966.29
Mississippi	1,212.59	11,826.05	174,627.43	44,610.57	109,807.24	841.71	48,910,871.01
First Missouri	2,907.63	26,997.63	103,714.69	2,636,985.20	2,826,127.07	234.46	396,606,602.61
Sixth Missouri	1,027.65	22,831.29	66,641.74	1,078,968.86	682,448.20		143,698,071.16
Montana	321.69	6,862.19	73,969.99	60,012.89	135,601.83		40,414,409.81
Nebraska	222.47	18,354.09	71,043.27	2,604,062.68	1,624,474.56		105,302,024.47
Nevada	355.50	1,887.28	173,070.29	23,924.59	33,693.03		21,919,703.99
New Hampshire	1,951.69	9,587.07	35,601.45	21,251.97	54,213.25		42,063,338.46
First New Jersey	7,384.97	11,618.94	67,999.69	105,861.29	117,921.29		149,292,009.44
Fifth New Jersey	8,488.19	52,041.24	81,162.73	663,101.36	1,593,115.64	170.55	651,798,868.41
New Mexico	381.55	6,867.18	40,774.46	87,430.72	30,391.00	183.15	19,105,822.38
First New York	38,236.37	51,296.49	41,323.11	1,235,400.07	319,267.15	125.06	421,531,345.30
Second New York	5,370.91	7,965.38	6,265.01	1,884,853.24	3,455,884.59	893.57	1,600,619,920.24
Third New York	6,176.18	17,765.84	23,396.08	8,043,934.74	9,077,876.57	26,423.75	1,416,866,299.57

Fourteenth New York	10,439.01	41,611.85	95,339.59	263,068.09	613,136.69	951.69	395,747,878.01
Twenty-first New York	8,539.48	26,048.94	108,580.12	52,779.32	179,824.30	29.53	156,763,063.31
Twenty-eighth New York	9,102.95	29,673.53	156,165.48	136,321.10	260,875.99	2,996.34	577,845,979.91
North Carolina	1,691.99	35,871.94	43,052.89	1,499,978.12	1,095,490.52	22.80	672,881,606.80
North Dakota	86.27	10,221.83	21,964.28	15,538.52	35,018.20		15,945,755.47
First Ohio	3,078.36	21,981.55	160,717.73	308,346.81	220,539.03	739.01	423,235,864.70
Tenth Ohio	4,276.03	19,075.91	159,134.53	125,945.94	260,551.00		199,033,509.80
Eleventh Ohio	1,421.56	17,079.95	110,207.57	88,042.60	197,098.13	356.56	105,490,650.63
Eighteenth Ohio	6,853.54	56,979.06	260,899.13	3,384,625.01	2,472,617.05		907,195,743.75
Oklahoma	913.89	36,525.36	26,972.98	354,026.41	335,847.48	1,562.58	156,750,917.58
Oregon	4,915.82	13,212.58	233,018.49	204,226.60	495,943.64	973.31	320,629,719.07
First Pennsylvania	6,989.28	38,443.68	228,288.96	16,558,531.89	7,941,143.57	315.74	968,410,944.11
Twelfth Pennsylvania	167.76	18,674.32	170,457.96	170,456.37	789,725.83		281,821,080.58
Twenty-third Pennsylvania	2,149.38	59,241.37	234,427.29	147,550.53	1,272,964.98	3,243.97	807,636,686.81
Rhode Island	5,849.26	13,784.72	29,509.55	169,880.62	65,987.94	1,466.63	156,600,224.42
South Carolina	1,353.14	16,042.89	41,225.49	81,263.99	97,539.71		106,881,312.05
South Dakota	160.84	11,027.68	22,253.15	41,324.84	35,559.12	4.75	16,885,224.08
Tennessee	2,612.27	25,884.69	84,825.11	847,834.04	601,053.63	287.89	162,140,676.87
First Texas	8,288.26	57,059.67	229,793.78	1,216,069.54	2,578,042.41	441.27	306,566,545.78
Second Texas	1,450.19	29,294.15	130,572.96	3,040,911.84	1,652,709.94	42.65	229,546,769.65
Utah	192.78	7,361.15	86,721.72	39,832.20	131,624.74	8.46	45,408,300.02
Vermont	995.95	6,829.77	13,759.51	152,456.58	154,736.77		32,142,911.57
Virginia	8,701.60	39,392.56	96,557.61	2,078,756.34	3,580,766.98		563,624,259.17
Washington, including Alaska	27,416.98	89,234.83	648,306.14	913,627.04	435,079.98	3,270.17	291,970,440.31
West Virginia	774.28	21,964.82	163,373.78	1,174,071.77	151,465.48	334.27	99,517,796.41
Wisconsin	9,823.40	43,360.83	847,169.61	144,503.81	633,879.43		490,655,616.57
Wyoming	10.83	5,138.72	99,829.27	15,648.83	25,934.21		16,598,539.07
Total	377,917.04	1,852,664.62	10,487,104.06	87,131,734.00	82,556,148.09	164,841.06	22,371,386,496.55

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

Alaska	\$1,231.97	\$1,026.33	\$12,990.13	\$93,458.03	\$8,800.65	\$135.06	54,944,678.24
California	26,678.04	93,326.29	357,819.76	6,180,915.28	4,840,996.94	32.71	1,411,327,063.12
District of Columbia	7,894.18	5,816.65	15,631.21	2,242,736.44	1,294,798.52	567.65	165,932,380.12
Illinois	13,524.02	184,338.87	676,194.80	12,195,460.69	10,263,706.66	82,850.48	1,880,688,623.10
Maryland	14,276.00	25,047.33	272,941.37	2,648,875.58	4,230,894.26		422,740,452.66
Missouri	3,935.28	48,928.92	170,356.33	3,715,964.03	3,438,575.27	234.46	540,366,073.66
New Jersey	15,673.16	63,559.28	149,162.33	768,962.65	1,711,839.98	170.35	801,090,877.85
New York	77,964.90	174,262.06	426,059.30	11,621,376.56	13,906,966.81	27,418.81	4,348,869,488.94
Pennsylvania	15,636.33	117,116.41	690,958.96	3,965,966.36	3,150,805.21	1,095.87	1,625,955,768.58
Texas	10,306.42	116,359.87	633,184.21	11,176,587.89	9,997,834.33	3,559.71	2,007,888,721.80
Washington	9,738.45	80,363.75	860,366.74	4,256,600.88	4,230,752.35	483.92	536,113,315.43
Puerto Rico	26,155.01	38,208.59	635,316.01	825,169.01	476,779.23	3,135.17	287,026,762.07

^a New tax effective Dec. 1, 1942.

TABLE 2.—Comparative internal revenue collections, fiscal years 1942 and 1943, by collection districts, States, and Territories ¹

Collection districts	Location of collector's office	Corporation			Individual ²			Total income taxes		
		1942	1943	Percent of increase (or decrease, —)	1942	1943	Percent of increase (or decrease, —)	1942	1943	Percent of increase (or decrease, —)
Alabama.....	Birmingham.....	\$16,306,049.77	\$25,497,308.10	56.4	\$22,794,328.66	\$48,614,338.59	113.3	\$39,100,378.43	\$74,111,646.09	89.5
Arizona.....	Phoenix.....	2,445,291.24	3,217,664.04	31.6	6,855,596.02	18,455,578.82	169.2	9,300,887.26	21,673,242.86	124.0
Arkansas.....	Little Rock.....	6,183,315.16	7,176,617.56	16.0	12,404,761.05	28,486,593.18	129.6	18,588,076.21	35,663,210.74	91.8
First California.....	San Francisco.....	90,323,361.52	133,074,122.52	47.3	97,746,204.41	203,977,304.11	110.8	188,069,565.93	337,051,426.63	79.2
Sixth California.....	Los Angeles.....	54,323,697.90	82,097,560.98	51.1	160,457,089.31	276,403,950.73	72.3	214,780,787.21	338,501,511.71	66.9
Colorado.....	Denver.....	15,150,515.08	21,100,690.03	39.3	19,375,455.19	41,873,422.49	116.1	34,525,970.27	62,974,119.43	82.4
Connecticut.....	Hartford.....	69,312,285.51	92,385,631.05	33.3	88,858,951.58	135,847,432.18	52.8	158,171,237.09	228,253,093.23	44.3
Delaware.....	Wilmington.....	51,666,745.25	107,977,574.34	32.2	38,745,445.46	39,250,684.62	1.3	120,412,190.71	147,228,258.96	22.3
Florida.....	Jacksonville.....	15,217,057.82	18,588,998.06	22.1	46,900,952.74	72,695,325.46	54.9	62,118,010.56	91,284,323.52	46.9
Georgia.....	Atlanta.....	26,197,270.44	35,989,971.00	37.4	32,322,440.36	71,018,788.24	118.4	58,719,710.80	107,008,759.24	82.2
Hawaii.....	Honolulu.....	9,406,247.83	13,203,287.41	40.3	11,274,272.51	32,161,161.06	185.3	20,680,520.34	45,364,418.47	185.3
Idaho.....	Boise.....	3,898,066.75	4,942,134.19	26.7	4,400,682.51	14,468,811.92	228.8	8,299,589.26	19,410,946.11	133.8
First Illinois.....	Chicago.....	244,369,489.72	358,506,820.70	46.7	247,043,393.05	423,908,280.45	71.6	491,413,082.72	782,415,201.15	59.2
Eighth Illinois.....	Springfield.....	21,717,583.00	23,923,680.98	10.1	37,292,682.76	72,356,898.73	94.1	59,010,265.76	98,310,573.71	63.2
Indiana.....	Indianapolis.....	62,375,990.97	62,781,899.06	19.8	60,977,167.18	142,404,427.05	133.5	113,353,128.15	205,186,317.14	81.0
Iowa.....	Des Moines.....	15,724,255.32	22,570,932.57	43.5	26,227,624.40	66,432,128.52	153.3	41,951,879.72	89,063,061.09	112.1
Kansas.....	Wichita.....	10,892,708.96	48,077,914.61	341.4	24,132,440.53	52,742,753.76	118.5	35,025,149.49	100,820,668.37	187.8
Kentucky.....	Louisville.....	23,946,191.65	42,301,896.37	76.6	24,266,953.97	42,119,495.70	73.7	48,193,145.62	84,421,392.07	75.2
Louisiana.....	New Orleans.....	20,342,034.50	27,415,745.12	34.7	28,761,966.15	60,075,041.56	108.9	49,104,000.65	87,490,786.63	78.2
Maine.....	Augusta.....	10,439,481.15	13,901,036.09	33.1	12,482,544.33	25,177,849.98	101.7	22,922,025.48	39,078,886.07	70.5
Maryland.....	Baltimore.....	52,846,067.52	90,166,313.12	70.6	103,886,302.55	209,756,335.59	101.9	156,732,370.07	299,922,843.71	91.3
Massachusetts.....	Boston.....	130,527,988.60	206,811,731.88	58.4	125,833,714.95	216,643,365.91	72.2	256,361,703.57	423,455,697.79	65.2
Michigan.....	Detroit.....	187,151,356.89	283,103,962.54	51.3	168,109,124.16	321,370,148.43	91.2	355,200,481.05	604,474,110.97	70.1
Minnesota.....	St. Paul.....	36,805,355.73	66,162,384.20	79.7	40,897,787.27	94,539,674.43	131.1	77,703,113.00	160,792,058.63	106.8
Mississippi.....	Jackson.....	4,447,309.40	6,644,196.76	49.4	11,237,178.88	24,787,056.78	120.6	15,654,584.28	31,431,233.54	104.4
First Missouri.....	St. Louis.....	57,647,707.44	89,794,025.26	55.7	51,153,356.07	90,540,484.61	76.9	108,801,063.51	180,334,509.87	65.7
Sixth Missouri.....	Kansas City.....	21,390,878.99	22,345,701.57	4.4	20,404,789.53	47,245,086.84	131.5	41,795,608.32	69,590,788.41	66.5
Montana.....	Helena.....	4,102,629.79	6,006,387.93	46.4	7,347,570.00	18,093,233.54	154.4	11,450,199.79	24,699,621.47	113.7
Nebraska.....	Omaha.....	9,928,410.89	11,977,698.21	20.6	12,906,548.92	41,080,489.02	218.3	22,834,959.81	53,058,187.23	132.3
Nevada.....	Reno.....	2,650,317.92	3,409,502.97	28.2	5,951,414.76	12,646,674.23	112.5	8,610,732.68	16,056,177.20	86.5
New Hampshire.....	Portsmouth.....	4,414,116.52	6,245,461.21	41.5	9,022,709.46	16,893,451.07	87.2	13,436,825.98	25,138,912.28	72.2
First New Jersey.....	Camden.....	17,623,938.28	21,384,059.17	22.0	28,507,113.33	54,561,347.36	91.4	46,031,051.61	75,945,466.53	64.9
Fifth New Jersey.....	Newark.....	81,967,261.87	109,248,965.06	34.3	123,377,082.20	184,865,179.86	49.8	204,744,743.87	294,114,135.92	54.6
New Mexico.....	Albuquerque.....	1,305,376.38	1,691,375.68	30.8	1,691,375.68	12,098,204.92	123.8	6,170,459.50	13,789,580.69	123.5
First New York.....	Brooklyn.....	38,673,518.41	64,951,683.75	67.9	67,297,276.64	190,592,326.30	83.9	125,970,795.05	225,544,010.05	79.0
Second New York.....	Customhouse, N. Y.....	345,456,725.59	521,798,957.82	51.0	238,471,983.63	291,056,372.64	27.4	573,928,709.22	812,585,330.46	41.6
Third New York.....	110 E. 45th St., N. Y.....	252,129,822.14	356,403,353.93	41.3	189,437,277.79	240,311,807.89	26.8	441,567,099.03	596,715,161.82	35.1
Fourth New York.....	Albany.....	47,743,194.73	56,877,134.90	19.1	57,996,202.19	108,611,755.00	90.3	104,809,306.02	165,488,889.00	57.9
Twenty-first New York.....	Syracuse.....	18,135,466.99	23,256,478.54	28.6	21,649,516.89	47,519,274.33	11.9	39,802,982.88	70,675,790.87	78.3
Twenty-eighth New York.....	Buffalo.....	53,105,147.11	61,408,796.62	15.6	51,561,910.24	92,546,988.54	79.6	104,667,057.95	154,043,405.16	47.2
North Carolina.....	Greensboro.....	43,645,828.62	64,791,608.09	48.3	64,791,608.09	60,021,232.98	57.1	70,037,168.99	125,357,841.07	81.9
North Dakota.....	Fargo.....	927,359.97	1,394,587.32	42.8	3,013,079.92	10,421,350.82	245.8	3,940,549.99	11,748,908.14	198.0
First Ohio.....	Cincinnati.....	48,273,599.42	90,524,827.01	87.5	56,802,739.90	94,273,253.45	66.8	104,776,339.32	184,790,380.46	76.4
Tenth Ohio.....	Toledo.....	38,612,362.33	63,516,394.94	64.5	24,227,272.11	47,177,172.93	94.7	62,839,974.44	110,693,567.87	76.1
Fifteenth Ohio.....	Columbus.....	12,984,326.38	16,676,650.81	28.4	17,878,206.05	39,079,369.96	101.8	30,862,532.43	52,755,230.77	70.9
Eighteenth Ohio.....	Cleveland.....	184,790,932.92	308,301,189.79	69.4	106,998,329.60	161,568,129.52	54.7	201,149,262.52	353,069,319.51	83.1
Oklahoma.....	Oklahoma City.....	11,779,558.25	15,305,655.49	29.9	21,866,308.39	47,667,733.94	163.7	37,045,866.64	72,971,399.43	116.8
Oregon.....	Portland.....	109,486,863.66	175,756,147.03	60.5	144,000,232.95	272,015,788.27	88.6	254,171,096.61	445,671,934.20	76.5
First Pennsylvania.....	Philadelphia.....	28,434,019.46	37,049,308.64	30.3	17,552,476.12	34,804,711.31	98.3	45,987,095.68	71,854,109.95	56.2
Twelfth Pennsylvania.....	Scranton.....	128,453,959.12	118,353,804.77	7.8	107,097,618.14	258,088,967.86	140.2	236,151,577.26	377,042,372.63	59.7
Twenty-third Pennsylvania.....	Pittsburgh.....	21,977,354.19	27,572,319.20	25.4	24,606,013.31	38,805,411.52	57.5	46,674,267.50	66,467,730.72	42.4
Rhode Island.....	Providence.....	14,967,690.95	18,314,274.69	22.3	11,696,608.18	25,118,979.64	118.3	26,474,269.13	43,433,254.24	64.0
South Carolina.....	Aberdeen.....	1,163,508.19	1,893,287.82	62.7	2,857,033.97	8,997,551.77	214.9	4,020,542.10	10,890,839.59	170.8
Tennessee.....	Nashville.....	20,128,692.12	28,375,432.12	40.9	33,721,109.08	60,571,971.83	70.6	53,859,711.20	88,947,403.95	65.1
First Texas.....	Austin.....	45,896,721.04	51,890,511.71	13.2	56,343,772.08	128,740,680.07	132.6	101,210,493.12	180,671,691.78	78.5
Second Texas.....	Dallas.....	28,022,440.56	43,876,796.89	56.6	48,691,673.11	98,639,603.73	102.6	76,714,113.67	142,516,000.62	85.7
Utah.....	Salt Lake City.....	6,226,833.64	9,187,199.74	47.7	6,126,484.14	15,926,064.52	159.9	12,340,317.78	25,113,204.26	103.4
Vermont.....	Burlington.....	3,776,713.81	5,036,599.67	33.3	4,653,619.72	8,540,689.53	83.5	8,430,333.53	13,577,269.20	61.0
Virginia.....	Richmond.....	29,656,909.70	55,722,986.94	47.9	49,632,878.51	73,073,658.41	47.2	87,283,788.21	128,796,645.25	47.6
Washington.....	Tacoma.....	37,626,693.77	40,981,052.73	38.3	44,937,036.95	106,045,078.76	135.9	74,568,070.72	147,026,131.49	97.2
West Virginia.....	Parkersburg.....	10,312,367.56	20,037,041.86	22.8	17,659,314.12	32,579,859.23	84.2	34,001,681.68	52,616,901.69	54.7
Wisconsin.....	Milwaukee.....	52,512,600.91	72,814,791.31	38.7	51,388,971.36	102,390,828.93	99.2	103,901,672.27	175,205,318.24	68.6
Wyoming.....	Cheyenne.....	1,343,048.68	1,763,621.15	30.6	4,529,141.27	10,041,010.01	121.7	5,872,189.35	11,794,631.16	100.1
Philippine Islands.....	Manila.....									
Total.....		3,069,273,346.07	4,520,851,709.88	47.3	3,262,800,389.86	5,943,916,978.50	82.2	6,332,073,735.93	10,464,768,688.47	65.3

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

Alaska.....	\$730,859.11	\$227,312.21	68.9	\$3,463,706.61	\$2,043,572.03	19.5	\$3,194,565.72	\$3,170,884.24	1.0
California.....	144,647,059.42	215,171,683.50	48.7	258,203,293.72	480,381,254.84	86.0	402,850,353.14	605,552,933.34	72.6
District of Columbia.....	15,432,704.45	26,843,037.80	73.9	43,100,085.39	80,408,099.96	86.5	58,532,789.84	107,251,737.76	83.2
Illinois.....	266,087,072.72	382,430,601.68	43.7	284,336,275.81	496,295,179.18	74.5	550,423,348.53	878,725,780.86	59.6
Maryland.....	37,413,303.07	63,323,275.32	69.3	60,756,553.04	129,318,450.79	112.8	98,169,916.11	192,641,726.11	96.2
Missouri.....	79,038,586.43	112,139,726.83	41.8	71,558,145.60	137,785,571.45	92.5	170,596,732.0		

TABLE 2.—Comparative internal revenue collections, fiscal years 1942 and 1943, by collection districts, States, and Territories—Continued

Collection districts	Miscellaneous internal revenue (including excess profits)			Employment taxes, including carriers taxes			Total internal revenue collections		
			Percent of increase (or decrease, -)			Percent of increase (or decrease, -)			Percent of increase (or decrease, -)
	1942	1943		1942	1943		1942	1943	
Alabama	\$18,354,372.20	\$54,897,836.31	199.1	\$9,926,258.34	\$13,421,312.53	35.2	\$67,381,008.97	\$142,430,795.53	111.4
Arizona	2,708,532.51	9,309,105.60	243.7	1,520,203.43	2,506,632.78	63.8	13,638,623.20	33,488,001.24	147.4
Arkansas	7,423,200.27	15,173,883.12	104.4	3,018,934.35	3,912,323.89	29.6	29,030,210.83	54,749,417.75	88.6
First California	156,937,791.50	301,846,307.76	92.3	38,783,013.44	55,280,895.46	42.5	383,700,370.87	694,178,629.85	80.9
Sixth California	130,554,810.50	302,828,801.22	151.2	36,618,288.95	55,818,120.34	52.4	371,953,886.66	717,148,433.27	92.8
Colorado	26,368,407.39	45,829,299.92	73.8	6,846,741.90	8,788,390.95	27.9	113,460,836.60	546,451,221.16	74.3
Connecticut	138,213,920.49	282,898,519.13	120.6	27,075,679.02	35,319,638.80	30.4	208,104,767.89	315,307,566.51	51.5
Delaware	78,256,119.59	154,533,960.35	97.5	9,436,458.59	13,545,347.50	43.5	98,281,922.53	155,889,808.53	58.6
Florida	28,316,759.83	54,337,109.52	91.9	7,847,152.14	10,268,575.79	30.8	102,339,294.90	198,979,461.44	94.4
Georgia	31,430,102.05	76,747,094.02	144.2	12,180,392.05	15,223,608.18	24.9	82,416,909.47	76,482,263.26	135.9
Haw. I.	8,563,639.11	26,874,079.09	214.2	3,182,750.02	4,243,765.10	33.3	12,975,177.26	31,010,362.18	139.0
Idaho	2,853,844.60	9,320,883.42	226.6	1,821,743.40	2,278,632.65	25.1	12,975,177.26	31,010,362.18	139.0
First Illinois	295,143,249.64	689,633,918.86	133.7	103,690,307.85	121,968,605.59	17.6	890,246,640.26	1,594,017,725.60	79.0
Eighth Illinois	138,145,797.41	179,805,297.87	30.3	8,745,322.69	10,554,919.92	20.7	205,901,385.86	280,670,797.50	39.2
Ninth Illinois	194,063,884.34	268,329,435.39	38.5	20,492,166.38	24,107,539.57	17.6	327,909,178.87	497,623,291.90	51.7
Indiana	16,490,141.57	39,364,487.20	138.7	8,765,498.94	9,327,087.01	6.4	62,695,635.23	164,042,169.32	161.6
Iowa	17,819,537.10	48,210,577.18	170.5	9,850,948.64	15,010,923.77	52.4	264,826,237.26	420,607,051.15	58.8
Kansas	205,641,647.31	322,890,907.31	57.0	10,991,444.33	13,294,751.77	20.9	105,330,751.90	165,360,489.63	56.9
Kentucky	48,216,683.58	66,908,591.81	38.7	8,010,667.67	10,061,111.13	26.8	36,671,608.07	71,115,037.39	93.9
Louisiana	8,646,220.11	24,759,188.78	186.3	5,103,362.48	7,276,962.54	42.6	317,244,502.41	591,162,667.38	86.3
Maine	128,403,898.31	251,578,595.40	95.9	32,108,234.03	39,061,223.27	21.5	441,913,003.46	800,561,603.08	81.1
Maryland	138,616,444.07	321,514,619.85	131.9	46,934,855.84	55,591,885.44	18.4	788,011,816.87	1,187,970,823.49	50.7
Massachusetts	364,692,299.34	490,816,647.08	34.6	68,059,636.48	92,590,065.44	36.1	148,965,771.06	206,701,966.27	105.8
Michigan	49,039,081.20	118,157,095.23	140.9	22,223,576.96	27,842,812.41	25.3	24,399,875.49	48,910,871.01	100.5
Minnesota	5,717,629.64	13,912,301.81	143.3	2,988,697.57	3,567,315.60	19.4	226,488,877.81	396,698,002.51	75.1
Mississippi	92,422,246.01	184,991,238.79	100.1	25,265,568.29	31,282,233.53	23.6	71,870,937.89	143,698,071.15	99.9
First Missouri	21,433,088.31	63,436,386.21	195.9	8,641,581.06	10,680,896.53	10.3	11,572,333.44	40,414,409.81	133.2
Sixth Missouri	4,298,733.37	13,968,205.32	224.9	1,583,400.28	1,746,853.02	10.3	48,540,779.41	105,302,024.47	116.9
Montana	15,230,033.96	37,618,831.13	147.0	10,475,785.64	14,625,096.11	39.6	11,564,456.32	21,919,703.92	89.5
Nebraska	2,168,090.53	4,747,315.03	118.9	785,663.11	1,116,211.69	16.4	21,645,624.68	42,083,338.46	94.4
Nevada	5,429,425.12	15,704,753.60	189.4	2,782,373.58	3,299,672.38	22.2	80,903,636.18	149,262,069.44	84.5
New Hampshire	26,719,761.74	63,379,151.49	137.2	8,162,822.83	9,967,451.42	26.2	415,468,081.53	651,798,868.41	56.8
First New Jersey	178,230,978.55	316,088,947.83	77.7	32,492,369.11	40,995,684.66	10.2	8,990,365.03	19,105,822.38	112.3
Fifth New Jersey	4,264,704.59	4,264,800.21	127.5	954,080.94	954,080.94	28.0	251,060,364.27	421,631,345.30	67.3
New Mexico	103,468,632.39	167,151,455.33	61.5	22,529,936.83	28,353,879.92	18.3	983,895,854.94	1,600,419,024.24	62.7
First New York	349,959,587.91	718,591,964.01	105.3	60,907,557.81	69,167,635.27	16.3	852,944,165.86	1,415,899,292.57	63.9
Third New York	311,029,791.25	697,196,435.73	124.1	100,347,362.69	121,994,702.03	21.5			
Fourteenth New York	98,851,839.60	299,832,051.33	108.9	19,274,697.94	23,408,936.78	21.4	224,035,594.82	366,747,878.01	76.6
Twenty-first New York	30,832,822.22	74,550,291.93	102.6	9,326,946.17	11,237,113.51	20.6	85,933,751.27	126,793,065.31	82.4
Twenty-eighth New York	63,273,997.69	182,782,699.85	158.8	16,620,579.16	21,619,874.90	29.5	184,561,634.29	357,845,979.91	93.8
North Carolina	390,748,011.37	827,465,681.27	31.9	13,632,688.66	19,558,074.22	30.1	490,816,868.99	672,381,666.56	36.9
North Dakota	1,369,632.30	3,429,223.95	145.0	732,804.49	776,626.38	10.6	6,072,776.68	15,945,758.47	102.6
First Ohio	117,474,907.96	218,086,229.09	85.6	16,708,962.67	20,351,255.15	21.8	238,960,239.95	423,233,864.70	77.1
North Ohio	32,669,533.99	68,633,829.13	110.0	10,706,112.50	9,967,512.38	24.2	104,131,145.89	190,033,509.50	82.5
Eleventh Ohio	16,016,941.96	45,293,299.52	182.8	6,502,237.85	7,442,130.34	14.4	53,381,712.24	105,490,650.63	97.6
Eighteenth Ohio	191,001,034.27	312,040,135.81	63.4	60,030,751.06	62,086,268.63	24.1	532,181,047.85	907,195,743.75	70.5
Oklahoma	57,213,310.85	67,630,487.07	18.2	7,834,475.00	9,935,064.74	26.8	112,104,723.53	156,796,917.58	39.8
First Pennsylvania	17,234,019.24	44,558,028.25	158.5	7,983,284.65	13,000,291.42	62.8	58,863,170.53	130,529,519.07	121.7
Twelfth Pennsylvania	229,236,488.18	439,278,099.95	91.6	65,950,624.05	80,460,149.96	22.0	549,378,298.84	968,410,944.11	76.3
Twenty-third Pennsylvania	51,003,768.86	137,074,725.92	168.7	16,537,803.99	22,892,254.51	38.4	113,528,698.43	231,821,090.38	104.2
Rhode Island	219,302,477.01	375,630,609.43	71.3	45,339,289.01	54,963,704.75	21.2	500,813,334.28	867,636,686.81	61.3
South Carolina	30,924,538.07	80,581,715.00	160.6	7,996,191.14	9,550,773.80	19.4	85,694,996.64	156,690,224.42	82.9
South Dakota	16,190,328.35	55,769,969.52	244.5	5,317,312.26	6,678,058.29	25.6	47,981,909.74	105,881,312.05	120.6
Tennessee	1,850,934.32	4,661,870.82	151.9	834,790.38	3,812,329.34	23.7	6,706,266.86	16,586,224.08	147.3
First Texas	27,855,122.08	60,533,718.31	117.3	10,731,784.36	12,659,554.11	17.9	92,444,617.64	162,140,676.37	75.4
Second Texas	72,242,815.27	105,248,094.12	45.7	15,231,329.18	20,647,359.88	35.5	188,684,628.57	306,596,545.78	62.5
Utah	34,032,162.65	69,815,632.68	105.1	13,477,601.39	17,214,736.35	27.7	124,223,877.91	229,546,769.65	84.8
Virginia	8,890,962.10	16,483,766.42	85.6	2,455,241.44	3,812,329.34	55.3	23,082,461.32	45,409,300.02	91.7
Vermont	6,221,355.09	16,180,936.00	160.0	2,088,914.93	2,384,716.37	15.8	16,710,963.55	32,142,911.57	92.3
Washington	294,941,495.25	413,101,790.59	40.1	17,188,405.62	21,625,823.33	25.8	399,413,689.08	563,524,259.17	41.1
West Virginia	41,572,011.65	122,030,546.78	193.5	4,099,777.04	22,913,762.04	62.5	130,235,489.41	291,670,440.31	124.2
Wisconsin	17,127,661.19	38,024,359.52	122.0	8,075,317.65	8,976,525.80	11.2	59,202,660.52	99,617,786.41	68.3
Wyoming	110,907,632.77	260,013,340.76	134.4	20,389,751.04	28,436,957.57	24.7	235,198,956.08	460,655,616.37	95.8
Philippine Islands	2,277,083.34	3,937,733.10	72.9	744,455.35	865,974.81	16.3	8,893,728.04	16,598,339.07	86.6
Total	5,530,432,938.10	10,407,912,774.49	88.2	1,185,361,843.69	1,498,705,033.59	26.4	13,047,868,517.72	22,371,386,496.55	71.4

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

Alaska	\$442,360.71	\$1,332,887.92	201.3	\$378,608.50	\$440,906.08	16.4	\$4,015,534.93	\$4,944,678.24	23.1
California	277,492,602.00	604,675,108.98	117.9	75,401,392.39	111,099,015.80	47.3	755,744,267.53	1,411,327,063.12	8.3
District of Columbia	14,381,792.31	44,806,924.63	211.5	11,321,391.60	15,873,717.73	22.5	84,235,673.75	165,932,580.12	96.9
Illinois	453,289,047.05	809,439,216.73	100.7	112,435,630.54	132,523,625.51	17.8	1,096,148,020.12	1,880,688,623.10	8.6
Maryland	111,735,468.08	204,311,220.91	81.2	20,786,842.43	25,787,505.54	24.1	230,692,226.02	422,740,452.56	8.2
Missouri	113,855,934.32	248,417,625.00	118.2	33,907,149.35	41,963,150.38	23.7	298,359,815.70	546,396,073.66	8.7
New Jersey	2,943,950,740.29	380,067,199.32	55.4	10,645,181.94	59,964,136.08	25.4	496,371,717.71	801,090,577.85	13.2
New York	954,487,611.42	2,047,104,807.17	112.2	228,104,080.59	275,642,132.91	20.8	2,583,337,733.36	4,348,369,488.34	10.1
Ohio	357,162,438.18	644,053,513.							

TABLE 3.—Summary of internal revenue collections,¹ year ended June 30, 1943, by States and Territories²

States and Territories	Population as of Apr. 1, 1940 (Bureau of the Census estimate)	Per cent of total population	Income (including excess-profits) tax collections ³	Per cent of income tax payments	Miscellaneous internal revenue collections	Per cent of miscellaneous internal revenue payments	Employment taxes, including carriers taxes	Per cent of payroll tax payments	Total internal revenue collections ⁴	Per cent of total internal revenue payments
Alabama	2,833,000	2.14	\$117,022,926.08	0.72	\$11,986,556.92	0.26	\$13,421,312.53	0.90	\$142,430,795.53	0.64
Alaska	61,500	.05	3,770,852.69	.02	732,919.47	.02	440,906.08	.03	4,944,678.24	.02
Arizona	499,000	.38	26,337,632.43	.16	4,644,716.03	.10	2,505,652.78	.17	33,493,001.24	.15
Arkansas	1,949,000	1.48	42,663,430.93	.26	8,173,692.93	.18	3,912,323.89	.26	54,749,447.75	.24
California	6,907,000	5.23	1,016,047,421.94	6.23	284,180,625.38	6.21	111,099,015.80	7.41	1,411,327,063.12	6.31
Colorado	1,128,000	.85	80,332,625.56	.49	28,470,793.70	.62	8,768,390.95	.58	117,569,810.30	.53
Connecticut	1,709,000	1.29	453,848,587.30	2.78	57,282,995.06	1.25	35,319,638.80	2.36	546,451,221.16	2.44
Delaware	265,000	.20	287,858,177.15	1.77	13,904,042.16	.30	13,545,347.50	.90	315,307,568.81	1.41
District of Columbia	265,000	.50	131,155,791.48	.81	20,902,870.91	.46	13,873,717.73	.93	165,932,380.12	.74
Florida	1,897,000	1.44	110,070,863.85	.67	35,550,569.21	.78	10,263,375.79	.68	155,893,808.85	.70
Georgia	3,124,000	2.36	151,284,584.75	.93	32,471,268.53	.71	15,223,608.18	1.02	198,979,461.44	.89
Hawaii	425,000	.32	63,456,822.85	.39	8,781,675.31	.19	4,243,765.10	.28	76,482,263.26	.34
Idaho	425,000	.40	25,349,482.61	.15	3,382,346.92	.07	2,278,532.65	1.15	31,010,362.18	.14
Illinois	7,897,000	5.98	1,405,046,855.66	8.62	343,118,141.93	7.50	132,523,825.51	8.84	1,880,688,823.10	8.41
Indiana	3,427,000	2.59	313,587,997.21	1.92	159,027,755.32	3.50	24,107,539.37	1.61	497,623,291.90	2.23
Iowa	2,538,000	1.92	111,652,695.17	.69	16,714,853.12	.37	9,327,087.01	.62	137,694,635.30	.62
Kansas	1,801,000	1.36	128,670,738.51	.79	20,360,507.04	.44	15,019,923.77	1.00	164,042,169.32	.73
Kentucky	2,845,000	2.15	124,889,801.05	.77	282,422,498.33	6.17	13,294,751.77	.80	420,607,051.15	1.88
Louisiana	2,394,000	1.79	111,438,422.41	.68	42,060,956.08	.94	10,961,111.13	.73	165,500,489.62	.74
Maine	847,000	.64	56,131,176.57	.34	7,706,898.28	.17	7,276,962.64	.49	71,115,037.39	.32
Maryland	1,821,000	1.38	219,775,106.20	1.53	147,177,810.82	3.22	25,787,805.54	1.72	422,740,452.56	1.89
Massachusetts	4,318,000	3.27	630,588,628.28	3.87	114,381,089.36	2.50	55,691,885.44	3.71	800,661,603.08	3.58
Michigan	5,256,000	3.98	971,005,340.41	5.96	124,315,408.64	2.72	62,650,065.44	6.18	1,157,970,814.49	5.31
Minnesota	2,792,000	2.11	227,114,161.71	1.39	51,744,992.15	1.13	27,842,812.41	1.86	306,701,966.27	1.37
Mississippi	2,183,000	1.65	40,000,835.39	.25	5,336,719.96	.12	3,567,315.66	.24	48,904,871.01	.22
Missouri	3,784,000	2.86	385,927,120.82	2.37	112,415,802.46	2.46	41,963,150.38	2.80	540,305,073.66	2.42
Montana	550,000	.42	28,027,073.90	.17	10,640,732.89	.23	1,746,583.02	.12	40,414,409.81	.18
Nebraska	1,316,000	1.00	68,173,285.45	.42	22,503,732.91	.49	14,625,006.11	.93	105,302,024.47	.47
Nevada	110,000	.08	17,440,289.48	.11	3,363,202.75	.07	1,116,211.69	.07	21,919,703.92	.10
New Hampshire	491,000	.37	33,492,363.20	.21	5,351,302.68	.12	3,239,672.65	.22	42,083,338.46	.19
New Jersey	4,160,000	3.15	568,515,412.76	3.49	181,611,329.01	3.97	50,964,136.08	3.40	801,090,877.85	3.58
New Mexico	532,000	.40	15,342,405.52	.09	2,712,065.29	.06	1,631,351.67	.07	18,105,822.38	.08
New York	13,479,000	10.20	3,471,568,551.19	21.30	601,158,804.24	13.14	275,642,132.91	18.39	4,348,369,488.34	19.44
North Carolina	3,571,000	2.70	207,848,745.73	1.28	444,974,746.61	9.72	19,558,074.22	1.39	672,381,566.56	3.01
North Dakota	642,000	.49	12,608,321.36	.08	2,566,310.73	.06	770,626.38	.05	15,945,758.47	.07
Ohio	6,997,000	5.23	1,292,643,402.69	7.93	232,726,599.27	5.09	100,685,766.62	6.71	1,625,055,768.58	7.27
Oklahoma	2,330,000	1.77	98,803,514.58	.61	48,017,738.26	1.05	9,335,664.74	.66	156,756,917.58	.70
Oregon	1,089,000	.82	104,639,758.05	.64	12,889,669.60	.28	13,000,291.42	.87	130,529,721.07	.58
Pennsylvania	9,900,000	7.49	1,458,455,107.98	8.95	391,097,804.10	8.55	158,316,109.22	10.55	2,007,868,721.30	8.98
Rhode Island	713,000	.54	117,273,448.92	.72	29,776,997.70	.65	9,550,777.80	.64	156,600,224.42	.70
South Carolina	1,900,000	1.44	91,698,942.91	.56	7,594,310.85	.16	6,678,088.29	.45	105,881,312.05	.47
South Dakota	643,000	.49	12,524,162.50	.08	3,028,607.01	.07	1,032,513.67	.07	16,585,284.08	.08
Tennessee	2,916,000	2.21	120,733,082.67	.78	22,748,039.59	.50	12,659,554.11	.84	162,140,676.37	.73
Texas	6,415,000	4.85	383,496,952.92	2.35	114,754,266.28	2.51	37,862,096.23	2.53	536,113,315.43	2.40
Utah	550,000	.42	32,235,186.78	.20	9,364,788.90	.20	3,812,329.34	.25	45,409,300.02	.20
Vermont	359,000	.27	28,506,453.36	.16	3,251,741.84	.07	2,384,716.37	.16	32,142,911.57	.14
Virginia	2,678,000	2.03	196,648,718.48	1.21	345,349,717.36	7.55	21,625,823.33	1.44	563,524,259.17	2.52
Washington	1,736,000	1.31	232,783,441.79	1.43	31,769,464.32	.69	22,473,855.96	1.50	287,025,762.07	1.28
West Virginia	1,962,000	1.44	76,261,670.46	.47	14,379,590.15	.31	8,976,525.80	.60	99,617,786.41	.45
Wisconsin	3,137,000	2.37	345,151,789.66	2.12	90,066,869.34	1.97	25,436,957.57	1.70	460,655,616.57	2.06
Wyoming	251,000	.19	13,243,892.36	.08	2,488,561.90	.05	865,974.81	.06	16,598,339.07	.08
Puerto Rico			29,384.84		2,460,449.86	.05			2,489,834.70	.01
Total	132,145,400	100.00	16,297,079,797.51	100.00	4,575,601,665.45	100.00	1,498,705,033.59	100.00	22,371,386,496.55	100.00

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

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

³ Also includes victory tax collections of \$686,015,010.47.

⁴ Includes collections for credit to trust funds as follows:
 Income tax on Alaska railways (Act of July 18, 1914) \$12,426.02
 Tax on Philippine manufactured products (Act of Aug. 5, 1900) 35,192.34
 Tax on Philippine coconut oil (sec. 602½, Act of 1934) 2,495,816.78
 Tax on Puerto Rico manufactured products (Act of Mar. 2, 1917) 130,872.66
 Tax on Guam coconut oil (sec. 561, Revenue Act of 1941)
 Tax on American Samoa coconut oil (sec. 561, Revenue Act of 1941) 548.43

Total internal revenue collections reported for credit to trust funds 2,674,856.23

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1943, by sources

Source	1943					
	January	February	March	April	May	June
Corporation income taxes	\$80,956,733.18	\$131,975,778.41	\$1,081,597,007.88	\$125,297,492.97	\$135,713,436.49	\$1,002,358,787.71
Individual income taxes	73,316,142.06	185,088,948.05	1,973,387,983.43	383,221,073.37	130,278,625.80	1,808,880,994.91
Victory tax—withholding	94,172.98	209,482.76	1,521,098.92	298,395,673.70	381,127,967.88	4,696,614.23
Excess profits taxes—declared value	5,190,966.04	3,681,829.46	20,574,533.77	771,666.42	2,827,566.16	7,126,700.53
Excess profits taxes—Vinson Act	567.54	138.35	20,035.77			208,282.55
Excess profits taxes—Revenue Acts of 1940-1941	136,410,943.74	112,713,388.83	1,700,928,663.59	199,857,411.47	103,413,751.07	1,203,237,952.30
Unjust enrichment (Title III, Revenue Act of 1936)	127,968.47	89,204.78	190,287.14	55,975.10	115,757.25	27,555.67
Income, excess profits, and unjust enrichment taxes—total	296,007,494.01	433,758,770.64	4,868,219,700.50	1,007,599,293.03	753,477,104.35	4,026,506,887.90
Capital stock tax—total	208,835.03	216,029.91	391,959.04	888,224.17	193,496.64	364,793.45
Estate tax—total	45,487,762.57	27,456,807.38	40,147,610.41	34,122,507.48	44,862,327.92	28,155,525.16
Gift tax—total	1,251,203.35	1,156,043.89	21,493,755.99	2,535,844.79	1,378,247.05	517,048.06
Distilled spirits (imported), excise tax	5,890,503.87	6,831,719.07	9,549,388.87	8,765,984.35	8,711,435.88	9,999,265.88
Distilled spirits (domestic), excise tax	65,259,264.18	56,022,236.86	62,596,117.97	54,847,738.50	48,702,159.75	46,410,761.55
Distilled spirits rectification tax	1,442,848.33	1,311,603.08	1,298,575.60	1,430,286.57	1,292,290.88	1,364,820.48
Wines, cordials, etc. (imported), excise tax	50,740.63	60,229.86	84,924.05	86,062.43	77,792.12	89,480.78
Wines, cordials, etc. (domestic), excise tax	3,149,748.46	2,723,671.38	2,545,817.56	2,505,589.05	2,155,447.00	2,057,110.31
Brandy used for fortifying sweet wines (repealed June 24, 1940)	5,850.76		3.00		25.00	191.43
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	85,682.83	65,404.33	59,591.89	63,787.35	221,564.85	1,217,252.33
Stamps for distilled spirits intended for export	57.00	75.90	39.50	63.90	91.30	62.00
Case stamps for distilled spirits bottled in bond	134,922.97	96,754.39	106,858.43	84,023.38	57,104.92	59,271.32
Container stamps (Liquor Taxing Act of 1934)	748,921.73	734,932.63	764,345.03	752,097.29	601,369.17	661,297.93
Floor taxes, wines, and liquors	30,273,596.99	28,350,207.84	4,377,130.11	3,994,935.63	4,321,889.31	2,880,615.94
Fermented malt liquors	29,785,512.26	32,037,909.96	39,107,124.74	40,178,595.23	43,135,247.44	50,000,288.95
Brewers; dealers in malt liquors (special taxes)	48,211.16	69,745.87	38,352.25	39,281.14	37,807.31	492,186.98
Liquor taxes—total	136,875,861.17	128,304,491.17	120,528,269.00	112,757,444.88	109,274,225.92	115,232,575.08
Cigars (large)	2,023,824.05	1,885,080.95	2,360,994.20	2,202,842.13	2,193,093.07	2,306,111.89
Cigars (small)	7,977.84	6,582.86	7,812.19	9,047.73	7,714.99	9,911.73
Cigarettes (large)	1,851.82	1,819.45	2,669.52	2,884.57	3,047.39	3,917.48
Cigarettes (small)	71,265,888.70	61,872,608.82	72,141,502.76	60,802,377.16	64,608,079.25	73,132,858.17
Snuff of all descriptions	645,476.72	720,609.15	812,972.96	603,747.78	568,607.81	566,769.31
Tobacco, chewing and smoking	3,907,964.86	3,363,704.55	4,021,038.18	2,830,538.52	3,736,595.14	3,617,612.68
Cigarette papers and tubes	141,600.22	127,029.00	160,672.88	124,023.86	138,832.92	168,744.24
Leaf dealer penalties, etc.	714.63	380.00		282.70	682.54	
Cigarette and cigar floor tax	2,539,970.86	268,905.74	36,762.24	17,293.15	22,736.47	24,820.36
Tobacco—total	80,565,260.30	68,246,700.52	79,544,423.03	76,683,937.60	71,339,409.58	79,820,745.86
Documentary stamps on deeds, bonds, etc.	1,772,234.20	1,605,543.93	1,905,144.10	2,291,747.45	2,329,339.43	2,181,654.80
Capital stock and similar interest sales or transfers	1,378,014.84	1,165,624.94	1,628,034.90	2,227,029.15	2,126,360.47	2,188,315.99
Sales of produce (future delivery) (repealed June 20, 1938)						
Playing cards	593,843.78	782,852.76	877,287.32	592,428.46	639,408.77	643,672.12
Silver bullion sales or transfers	31,716.46	7,109.02	8,283.07	3,388.90	1,767.77	1,811.54
Documentary, etc., stamp taxes—total	3,775,828.48	3,551,220.35	4,418,749.39	5,114,584.95	5,127,016.44	4,992,854.45
Lubricating oils	4,156,832.07	3,030,578.62	3,807,208.70	3,767,417.33	6,220,405.96	2,661,750.91
Matches	597,169.44	1,258,655.34	1,229,473.85	802,893.97	960,793.22	605,082.64
Gasoline	24,884,420.40	15,279,059.15	19,639,676.12	17,709,506.77	24,991,401.18	17,775,566.72
Electric energy	4,116,814.07	4,138,922.01	4,137,400.45	4,602,603.39	4,678,480.03	2,669,861.61
Tires and inner tubes	1,689,063.76	2,039,360.58	2,010,867.68	2,788,546.20	2,120,118.17	1,053,151.30
Rubber articles	414,995.19	622,765.72	11,197.92	35,135.62	1,138,746.28	10,775.30
Phonograph records	83,280.35	84,678.99	134,888.02	235,514.18	222,089.06	87,207.61
Musical instruments	58,849.90	87,574.31	75,508.79	70,680.00	55,465.61	47,867.85
Luggage	442,043.48	436,356.03	418,838.26	516,103.75	585,084.28	548,823.31
Electric, gas, and oil appliances	257,451.83	265,298.28	251,348.02	238,284.82	348,293.07	273,386.36
Electric signs	19,629.40	18,751.85	3,670.26	11,428.89	48,161.05	25,463.44
Business and store machines	616,380.14	192,224.75	229,689.52	270,917.18	228,901.73	215,684.48
Washing machines	79.54	194.61	26.57	1,939.23	35.00	2.37
Optical equipment and photographic apparatus	808,853.12	838,605.02	918,472.50	897,968.75	1,108,863.16	1,090,061.22
Electric light bulbs and tubes	439,817.75	270,209.55	149,557.99	424,525.84	262,416.38	345,518.77
Automobile trucks	156,844.58	230,448.15	133,927.88	211,923.49	177,646.52	87,175.05
Other automobiles and motorcycles	86,973.02	29,147.56	39,169.00	66,025.56	53,979.54	74,130.60
Parts and accessories for automobiles	1,980,761.06	1,619,066.00	1,532,055.88	1,665,412.22	2,527,125.45	1,354,209.71
Radio sets, phonographs, components, etc.	186,688.88	230,791.81	239,546.27	338,102.40	323,386.61	213,578.82
Refrigerators, air-conditioners, etc.	212,280.07	206,439.01	158,720.35	73,786.40	893,423.01	404,164.73
Sporting goods	185,331.19	230,025.25	170,422.33	211,037.71	244,021.45	200,262.01
Firearms, shells, and cartridges	13,722.33	6,649.24	8,529.44	25,257.04	32,765.03	24,785.44
Pistols and revolvers	1,569.82	2,412.04	2,050.78	9,557.88	1,960.23	548.60
Repealed manufacturers' excise taxes	258,211.94	5,573.85	31,080.76	11,081.47	3,293.88	7,181.27
Manufacturers' excise taxes—total	41,667,763.34	31,123,787.72	24,733,336.43	34,985,600.10	47,265,844.43	29,785,240.12
Bituminous Coal Act of 1937	454,841.31	441,117.10	439,882.87	580,228.07	549,222.53	397,594.77
Telephone, telegraph, radio, leased wires, etc.	5,646,730.07	6,645,939.57	11,718,545.97	9,651,429.26	14,752,966.65	6,306,556.04
Local telephone service	5,033,317.50	6,427,852.80	8,395,832.54	5,816,432.97	9,226,040.87	4,869,586.60
Transportation of oil by pipe line	1,242,178.53	793,361.41	1,170,164.48	1,104,559.41	1,399,366.89	745,586.33
Use of motor vehicles	264,412.77	132,843.69	80,580.32	88,361.16	68,991.03	8,125,103.10
Use of boats	1,869.41	4,123.56	872.43	1,520.13	6,724.77	60,942.11
Bowling alleys, pool tables, etc.	41,647.25	21,625.32	10,465.05	22,816.93	25,592.39	197,997.66
Coin-operated devices	413,111.96	177,102.58	91,940.71	255,671.91	245,840.97	961,388.49
Transportation of persons	7,859,643.64	8,484,231.46	10,205,667.59	9,521,530.64	12,745,038.02	8,207,058.47
Transportation of property	3,743,591.94	10,568,950.17	16,528,765.74	17,178,520.30	21,182,470.39	13,350,415.46
Leases of safe deposit boxes	485,400.60	622,870.91	414,890.32	560,642.42	490,996.80	421,358.68
Admissions to theaters, concerts, cabarets, etc.	11,728,489.41	11,317,101.25	11,874,676.18	13,283,114.99	14,625,614.71	11,109,476.77
Club dues and initiation fees	403,521.36	596,659.66	448,457.17	518,126.09	675,946.60	568,252.76
Adulterated, process, or renovated butter, mixed flour, and filled cheese	1,271.20	1,778.50	33,170.75	838.50	696.50	421.00
Oleomargarine, including special taxes	204,067.24	194,704.09	198,365.45	143,889.08	69,054.18	290,649.28
Narcotics and marijuana, including special taxes	35,748.57	53,110.41	52,877.34	40,499.62	38,066.55	207,027.52

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1943, by sources—Continued

Source	1943					
	January	February	March	April	May	June
Coconut, etc., oils processed	\$278,772.01	\$260,363.41	\$186,893.10	\$390,642.69	\$ 386,117.27	\$159,267.71
National Firearms Act	24.00	4,149.34	76.00	10.00	57.00	3,928.28
Sugar Act of 1937	4,210,943.07	3,835,722.96	3,479,883.68	4,890,043.05	3,709,113.08	4,812,391.55
Miscellaneous repealed taxes	3,152.81	884.64	5,470.87	3,015.69	3,881.77	104,518.79
Miscellaneous taxes—total	42,052,674.65	50,584,522.92	65,337,868.54	64,053,493.51	80,201,678.97	60,959,521.67
Retailers' excise tax—jewelry	15,048,197.86	10,838,828.18	5,487,757.35	6,642,986.27	7,211,572.04	5,663,564.35
Retailers' excise tax—furs	6,964,816.23	5,797,519.64	4,772,934.55	4,601,246.02	2,944,138.77	1,671,133.05
Retailers' excise tax—toilet preparations	4,756,177.92	3,099,224.32	2,183,931.75	2,362,947.76	3,017,878.94	2,074,738.58
Retailers' excise taxes—total	26,769,186.01	20,335,572.14	12,444,623.65	13,807,180.05	13,173,589.75	9,409,436.58
Federal Unemployment Tax Act	30,895,728.44	81,761,293.10	2,819,084.11	5,848,002.10	9,046,908.66	1,186,342.09
Federal Insurance Contributions Act	91,239,035.14	184,306,579.64	918,507.96	107,038,032.64	263,410,698.55	2,593,271.02
Carriers taxes (old-age benefits)	500,797.53	28,270,449.65	22,537,835.88	7,147,159.06	26,452,810.98	23,967,708.01
Employment taxes—total	122,625,561.11	294,338,322.39	26,275,427.95	120,034,093.80	238,910,418.19	27,747,321.12
Total internal revenue receipts	797,367,430.05	1,059,072,269.03	5,273,535,725.93	1,472,582,204.37	1,365,203,359.24	4,383,491,949.45

Source	1942					
	July	August	September	October	November	December
Corporation income taxes	\$103,190,827.81	\$71,022,348.69	\$795,248,276.97	\$128,878,054.62	\$82,400,829.80	\$782,212,045.9
Individual income taxes	62,872,830.27	40,522,971.07	670,305,314.74	26,468,438.06	27,058,499.72	562,515,157.
Victory tax—withholding						
Excess profits taxes—declared value	2,369,861.38	2,927,916.64	16,045,975.25	7,141,533.13	2,225,346.16	11,128,101.08
Excess profits taxes—Vinson Act		118,387.59	1,063.82	26,658.47	46,352.73	
Excess profits taxes—Revenue Acts of 1940-1941	53,027,394.63	49,290,476.30	640,833,390.82	57,790,244.84	72,629,822.34	643,730,173.80
Unjust enrichment (Title III, Revenue Act of 1936)	123,838.45	146,743.85	554,921.40	80,713.24	189,541.94	102,788.76
Income, excess profits, and unjust enrichment taxes—Total	221,594,756.54	164,031,844.14	2,122,988,945.00	220,385,641.76	184,549,392.69	1,999,688,267.00
Capital stock tax—total	228,552.02	233,102.46	589,310.95	266,279.99	182,194,528.69	143,019,858.50
Estate tax—total	44,732,814.55	29,138,634.03	27,229,383.22	34,625,779.27	28,969,010.45	29,582,434.37
Gift tax—total	829,196.44	542,788.45	819,709.51	664,788.45	1,235,349.04	641,131.32

Distilled spirits (imported), excise tax	3,177,245.56	3,264,966.37	3,982,117.56	7,925,372.13	6,827,477.28	8,481,101.95
Distilled spirits (domestic), excise tax	32,399,580.72	63,507,650.71	62,636,273.09	70,111,251.67	82,989,259.97	62,984,068.62
Distilled spirits rectification tax	1,677,209.23	2,058,086.54	2,119,122.71	2,201,218.75	1,283,349.91	1,387,966.40
Wines, cordials, etc. (imported), excise tax	15,719.90	19,905.67	30,263.73	51,012.01	81,645.62	95,497.00
Wines, cordials, etc. (domestic), excise tax	2,047,760.56	2,263,469.48	2,817,065.26	3,072,123.31	3,643,643.98	3,948,525.85
Brandy used for fortifying sweet wines (repealed June 24, 1940)	53.48					20.00
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	3,732,749.61	1,063,205.71	198,237.10	132,026.02	94,363.90	74,004.45
Stamps for distilled spirits intended for export	73.70	36.50	81.20	101.90	70.60	64.00
Case stamps for distilled spirits bottled in bond	116,140.36	145,918.39	135,053.09	150,650.67	103,149.33	168,650.87
Confederal stamps (Liquor Taxing Act of 1934)	924,652.90	1,430,217.94	1,212,706.47	1,196,276.40	690,961.46	522,616.29
Floor taxes, wines and liquors	6,652,253.36	7,701,977.84	194,124.19	148,770.90	6,370,490.44	16,872,933.72
Fermented malt liquors	42,067,301.52	40,954,789.13	37,875,637.09	33,903,514.16	32,437,559.32	34,160,971.01
Brewers; dealers in malt liquors (special taxes)	1,775,055.02	498,942.67	79,155.78	60,862.09	47,390.08	51,104.31
Liquor taxes—total	113,985,796.02	122,899,256.95	111,279,877.27	118,953,073.01	104,578,061.59	128,977,524.38
Cigars (large)	1,227,839.69	1,194,830.40	1,289,090.47	1,829,792.42	2,251,643.34	2,312,884.61
Cigars (small)	9,013.73	7,597.20	8,441.25	9,188.55	6,587.03	7,442.28
Cigarettes (large)	1,296.72	1,558.83	2,101.32	2,766.27	2,491.11	3,225.71
Cigarettes (small)	67,845,346.08	68,057,305.13	70,845,302.74	74,996,803.34	71,965,375.59	69,007,295.61
Snuff of all descriptions	575,083.39	497,681.25	556,302.41	641,338.19	548,052.31	716,627.05
Tobacco, chewing and smoking	4,287,298.13	4,061,578.35	4,362,986.40	4,930,898.38	4,110,898.27	3,618,046.42
Cigarette papers and tubes	131,381.62	111,766.88	83,334.80	120,813.26	86,448.50	86,777.74
Leaf dealer penalties, etc.	174.43	304.89	21.48	511.09	104.88	469.57
Cigarette and cigar floor tax	9.21	84.34	5.79	35.53	35,883.46	5,606,772.30
Tobacco—total	74,077,383.00	73,932,707.27	77,147,586.66	82,532,162.03	78,607,484.49	81,350,481.29
Documentary stamps on deeds, bonds, etc.	1,892,352.23	1,511,599.46	1,378,302.08	1,725,207.97	1,563,379.47	1,689,806.65
Capital stock and similar interest sales or transfers	656,347.26	756,053.93	670,889.61	744,858.65	1,017,422.92	1,037,508.33
Sales of produce (future delivery) (repealed June 30, 1938)						
Playing cards	355,963.47	382,037.48	631,586.14	656,444.40	814,599.49	723,184.93
Silver bullion sales or transfers	2,403.97	2,705.43	595.38	40,838.16	3,371.64	7,062.65
Documentary, etc., stamp taxes—total	2,817,066.93	2,652,966.30	2,681,283.21	3,107,349.18	3,398,773.42	3,457,562.56
Lubricating oils	3,018,014.27	4,081,516.94	2,933,417.11	3,266,338.47	2,838,152.50	3,527,970.83
Matches	470,132.99	572,501.25	526,230.71	1,073,975.20	666,600.82	678,801.86
Gasoline	30,444,760.63	28,662,169.40	29,204,878.68	31,622,272.41	20,719,650.49	28,453,074.05
Electrical energy	4,561,930.42	3,875,198.92	3,865,602.38	4,588,222.74	3,098,484.29	4,371,618.03
Tires and inner tubes	839,611.43	1,189,172.07	953,491.08	1,435,860.58	763,189.20	1,462,954.87
Rubber articles	2,819,624.71	2,592,074.33	1,457,983.88	2,946,810.77	1,186,842.26	1,618,210.90
Phonograph records	123,356.74	140,899.47	127,256.51	205,334.05	138,480.53	233,540.16
Musical instruments	266,947.07	187,032.23	135,013.96	125,866.65	85,464.71	83,853.24
Luggage	524,903.19	418,632.39	435,206.91	477,995.04	398,064.60	479,385.00
Electric, gas, and oil appliances	1,593,908.29	1,190,793.15	854,495.39	682,657.83	499,537.22	457,515.57
Electric signs	126,265.44	122,010.63	61,272.34	56,979.66	22,311.86	98,028.19
Business and store machines	945,382.37	1,063,057.40	347,955.36	845,397.99	725,794.37	780,062.71
Washing machines	16,926.27	5,253.00	4,314.12	2,730.01	4,720.37	1,002.45
Optical equipment and photographic apparatus	995,299.82	972,635.64	1,019,836.75	994,770.13	858,478.55	975,069.86
Electric light bulbs and tubes	369,817.11	309,714.70	103,516.34	283,888.90	81,230.96	617,058.59
Automobile trucks	617,746.29	875,512.44	484,511.65	564,271.53	380,263.03	310,410.37

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1943, by sources—Continued

Source	1942					
	July	August	September	October	November	December
Other automobiles and motorcycles	\$210,577.84	\$179,123.15	\$208,420.09	\$237,673.32	\$159,647.65	\$79,371.93
Parts and accessories for automobiles	1,790,544.95	1,542,520.28	1,460,229.27	2,075,177.22	1,194,159.36	1,737,116.26
Radio sets, phonographs, components, etc.	1,249,005.12	813,349.86	456,869.88	404,630.92	440,793.02	664,385.89
Refrigerators, air-conditioners, etc.	1,002,110.60	569,577.67	521,816.10	918,523.94	614,897.01	390,163.95
Sporting goods	521,245.13	1,369,376.30	290,008.85	297,035.04	173,924.20	174,908.53
Firearms, shells, and cartridges	119,200.30	478,034.73	192,130.05	111,734.72	78,317.84	58,206.42
Pistols and revolvers	6,198.43	4,065.30	525.55	15,386.20	5,266.60	11,971.83
Repealed manufacturers' excise taxes	15,740.80	17,310.68	30,252.14	27,983.00	35,889.15	37,797.52
Manufacturers' excise taxes—total	52,619,330.21	51,230,931.93	45,705,235.10	53,250,946.32	35,069,589.99	47,311,497.61
Bituminous Coal Act of 1937	492,418.41	465,636.68	460,304.31	476,164.18	424,284.21	444,784.07
Telephone, telegraph, radio, leased wires, etc.	6,624,942.43	5,847,140.90	4,778,674.17	6,591,650.78	4,447,711.21	7,802,259.22
Local telephone service	5,379,787.35	4,561,438.28	3,451,384.84	5,619,389.09	2,572,420.75	5,733,310.44
Transportation of oil by pipe line	1,195,773.96	1,304,985.13	1,046,175.84	1,113,175.28	1,219,100.90	1,337,638.64
Use of motor vehicles	119,502,400.98	13,262,732.68	2,283,172.43	936,876.57	851,065.95	697,343.80
Use of boats	227,905.12	44,091.48	15,582.97	9,039.61	3,492.28	1,753.17
Bowling alleys, pool tables, etc.	884,718.30	353,165.38	94,832.97	84,244.81	52,994.89	62,803.67
Coin-operated devices	3,415,017.70	2,417,744.54	48,078.32	392,175.47	479,432.52	1,169,594.23
Transportation of persons	4,645,767.44	4,309,966.34	4,655,753.31	5,264,250.69	4,062,096.95	7,170,729.55
Leases of safe deposit boxes	440,843.78	454,618.69	347,776.24	1,112,115.87	372,618.69	345,973.08
Admissions to theaters, concerts, cabarets, etc.	12,484,881.17	12,436,303.79	13,662,336.81	14,694,996.93	11,310,821.36	15,922,000.43
Club dues and initiation fees	613,476.12	707,480.88	481,819.42	495,239.35	508,716.68	602,194.93
Adulterated, process, or renovated butter, mixed flour, and filled cheese	3,152.70	3,828.98	7,455.08	2,032.45	3,060.18	1,100.99
Oleomargarine, including special taxes	747,740.27	198,368.92	117,879.53	129,260.01	155,427.56	171,297.59
Narcotics and marihuana, including special taxes	165,474.84	26,000.59	23,191.27	61,414.22	50,213.56	34,529.35
Cocunut, etc., oils processed	647,922.91	467,369.34	432,696.32	312,693.21	398,492.72	508,323.55
National Firearms Act	10,656.00	32.00	289.50	795.00	22.00	151.67
Sugar Act of 1937	3,040,773.77	4,335,771.28	7,147,926.22	4,766,040.15	5,348,599.33	3,974,568.60
Miscellaneous repealed taxes	11,947.65	1,164.23	1,406.30	19,294.91	334.93	2,657.74
Miscellaneous taxes—total	160,535,600.90	51,197,780.11	39,476,765.85	42,280,858.58	32,260,911.17	45,887,047.80
Retailers' excise tax—jewelry	6,016,472.05	5,365,501.23	5,512,701.70	6,694,616.74	6,024,165.54	7,859,345.73
Retailers' excise tax—furs	727,087.71	851,209.74	2,344,301.24	3,716,587.24	3,916,297.69	5,925,488.79
Retailers' excise tax—toilet preparations	2,572,058.07	2,308,176.58	2,303,343.62	2,336,177.59	2,127,163.65	2,735,496.26
Retailers' excise taxes—total	9,315,617.83	8,524,887.55	10,160,346.56	12,747,181.57	12,067,626.88	16,520,330.78
Federal Unemployment Tax Act	5,539,602.91	5,962,599.22	808,306.82	5,407,763.11	5,753,827.44	961,404.17
Federal Insurance Contributions Act	120,852,131.84	140,967,086.16	4,561,065.88	127,882,451.82	148,477,367.21	2,576,300.83
Carriers taxes (old-age benefits)	600,807.91	30,322,571.22	16,725,865.31	628,677.32	28,964,063.96	21,735,463.60
Employment taxes—total	127,018,942.66	177,282,256.60	22,095,838.01	133,918,892.25	183,194,788.61	25,263,170.60
Total internal revenue receipts	807,788,051.10	681,667,158.10	2,460,174,573.34	702,692,932.41	846,125,517.02	2,821,708,306.31

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1942 and 1943, by sources

Source of revenue	1942	1943	Increase or decrease (-)
Corporate income taxes	\$3,009,273,346.07	\$4,520,841,709.88	\$1,441,578,363.81
Individual income taxes	3,262,800,389.86	5,043,916,978.50	1,781,116,588.64
Excise taxes—whitening	51,237,571.40	6,943,916,010.47	6,892,678,439.07
Excise taxes—vitamin A	681,717.42	82,011,096.02	81,329,378.60
Excise taxes—Revenue Act of 1940-1941	1,618,188,950.87	429,488.82	-1,617,759.05
Excise taxes—Revenue Act of 1941-1942	4,401,767.89	5,063,883,013.73	3,445,674,245.84
Excise taxes—Revenue Act of 1942		1,808,294.05	1,808,294.05
Income, excess profits, and unjust enrichment taxes—total	8,006,883,545.88	16,298,888,991.56	8,292,005,445.68
Capital stock tax—total	281,000,134.89	328,794,970.85	47,794,835.96
Estate tax—total	340,322,603.08	414,580,598.81	74,257,995.73
Gift tax—total	92,217,383.01	32,965,078.08	-59,252,304.93
Distilled spirits (imported), excise tax	35,765,107.45	2,834,900,478.87	2,799,135,371.42
Distilled spirits (domestic), excise tax	638,832,660.63	608,466,342.75	-130,366,317.88
Wines, cordons, etc. (imported), excise tax	17,226,497.89	18,836,378.48	1,609,880.59
Wines, cordons, etc. (domestic), excise tax	331,797.04	1,743,263.80	1,411,466.76
Brandy used for fortifying sweet wines (prepacked June 29, 1940)	23,653,549.71	3,321,910,973.19	3,298,257,423.48
Brandy used for fortifying other wines (prepacked June 29, 1940)	1,250,287.55	6,142.67	-1,244,144.88
Brewers' liquor distillers' manufacturers' stills (special taxes)	7,577,480.85	7,097,879.57	-479,601.28
Stamps for distilled spirits intended for export	1,255.46	817.50	-437.96
Excise taxes on distilled spirits bottled in bond	1,109,484.18	1,268,548.12	159,063.94
Excise taxes on distilled spirits bottled in bond (Carriers' stamps (Liquor Taxing Act of 1933))	11,197,412.68	10,549,088.15	-648,324.53
Carriers' stamps (Liquor Taxing Act of 1933)	41,910,928.09	111,538,928.27	69,627,999.18
Beer taxes, wines and liquors	266,161,257.77	4,455,634,420.81	4,189,473,163.04
Prepacked malt liquors	3,498,438.37	3,253,065.26	-245,373.11
Brewers, distillers in malt liquors (special taxes)		3,253,065.26	3,253,065.26
Liquor taxes—total	1,048,516,786.56	1,422,646,456.44	374,129,669.88
Cheese (large)	14,877,838.13	5,221,075,077.23	5,206,197,239.10
Cheese (small)	104,651.62	6,734.28	-97,917.34
Cheese (large)	15,981.44	5,227,809.19	5,211,827.75
Cheese (small)	704,638,904.64	4,833,288,743.35	4,128,649,838.71
Sound of all descriptions	7,440,212.25	7,413,283.33	-26,928.92
Cigars, chewing and smoking	52,138,924.78	47,810,119.88	-4,328,804.90
Cigarettes, papers and tubes	1,960,537.77	1,472,325.92	-488,211.85
Lead dealer penalties, etc.	6,049.82	3,666.21	-2,383.61
Charcoal and sugar floor taxes	5,106.35	8,559,200.14	8,554,093.79
Tobacco—total	780,982,215.72	928,847,283.63	147,865,067.91
Documentary stamps on deeds, bonds, etc.	22,875,480.24	21,766,731.77	-1,108,748.47
Capital stock and similar interest sales or transfers	13,028,316.33	15,584,690.89	2,556,374.56
Sales of produce (future delivery) (prepacked June 30, 1938)		111,023.80	111,023.80
Playing cards	6,757,957.58	7,663,909.12	905,951.54
Sliver position sales or transfers	40,402.25	111,023.80	70,621.55
Documentary, etc., stamp taxes—total	41,702,167.00	45,155,285.67	3,453,118.67
Laboring oils	46,432,297.73	43,318,312.71	-3,113,985.02
Machinery	6,929,905.79	9,372,961.50	2,443,055.71
Electricity	299,587,180.81	288,785,826.09	-80,801,354.72
Thermal energy	40,977,681.17	1,277,442.23	-39,700,238.94
Rops and inner tubes	64,811,000.24	18,345,886.92	-46,465,113.32
Books and printed matter	21,545,889.16	14,883,192.88	-6,662,696.28
Medical instruments	968,300.47	1,816,525.67	848,225.20
Medical apparatus	2,225,230.90	1,280,124.32	-945,106.58
Electric, gas, and oil appliances	2,833,905.54	6,681,525.55	3,847,619.01
Refrigerators, air-conditioners, etc.	17,701,696.65	6,912,969.53	-10,788,727.12
Washing and store machines	6,971,675.81	6,613,973.01	-357,702.80
Other machinery	165,538.16	37,222.54	-128,315.62
Optical equipment and photographic apparatus	6,476,497.73	11,437,514.61	4,961,016.88
Automobile lamps and tubes	3,101,846.30	3,229,342.59	127,496.29
Other automobiles and motorcycles	18,261,144.43	4,553,396.83	-13,707,747.60
Radio sets, phonographs, components, etc.	77,171,620.04	1,434,280.26	-75,737,339.78
Refrigerators, air-conditioners, etc.	28,087,714.42	29,478,407.60	1,390,693.18
Firearms, shells, and cartridges	19,144,408.18	5,960,589.48	-13,183,818.70
Pistols and revolvers	16,215,909.34	6,900,000.20	-9,315,909.14
Repealed manufacturers' excise taxes	3,487,990.21	4,097,668.02	609,677.81
Manufacturers' excise taxes	84,934.05	1,140,832.88	1,055,898.83
Miscellaneous taxes—total	3,639,833.54	481,399.40	-3,158,434.14
Beer footnotes at end of table	771,992,258.31	504,749,106.30	-267,243,152.01

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1942 and 1943, by sources—Continued

Sources of revenue	1942	1943	Increase or decrease (-)
Bituminous Coal Act of 1937	\$5,478,908.89	\$5,626,478.51	\$147,569.62
Telephone, telegraph, radio, leased wires, etc.	48,231,338.63	91,174,496.27	42,943,157.64
Local telephone service	26,791,432.95	766,989,794.12	40,195,361.17
Transportation of oil by pipe line	13,474,822.61	13,672,086.80	197,264.19
Use of motor vehicles	72,625,488.49	146,280,284.48	73,654,795.99
Use of boats	228,387.41	377,917.04	149,529.63
Bowling alleys, pool tables, etc.	1,698,394.37	1,852,664.62	154,270.25
Coin-operated devices	6,484,999.54	10,487,104.00	4,002,104.46
Transportation of persons	21,378,895.32	87,131,734.00	65,752,838.68
Transportation of property		\$2,556,148.08	82,556,148.08
Leases of safe deposit boxes	3,662,535.73	6,070,096.08	2,407,560.35
Admissions to theaters, concerts, cabarets, etc.	115,032,268.75	154,450,722.80	39,418,454.05
Club dues and initiation fees	6,791,899.71	6,519,891.02	-272,008.69
Adulterated, process, or renovated butter, mixed flour, and filled cheese	31,586.65	58,806.83	27,220.18
Oleomargarine, including special taxes	2,244,252.06	2,620,643.80	376,391.74
Narcotics and marihuana, including special taxes	745,042.74	788,094.14	43,051.40
Coconut, etc., oils processed	24,572,187.79	4,435,464.24	-20,136,723.55
National Firearms Act	19,502.45	20,190.79	688.34
Sugar Act of 1937	68,229,803.06	53,551,776.72	-14,678,026.34
Miscellaneous repealed taxes	190,487.97	158,330.83	-32,157.14
Miscellaneous taxes—total	417,912,235.12	734,828,724.67	316,916,489.55
Retailers' excise tax—jewelry	41,500,948.74	88,365,790.04	46,864,841.30
Retailers' excise tax—furs	19,743,864.96	44,222,755.27	24,478,890.31
Retailers' excise tax—toilet preparations	18,922,310.76	32,677,315.04	13,755,004.28
Retailers' excise taxes—total	80,167,124.46	165,265,860.35	85,098,735.89
Employment taxes:			
Federal Unemployment Tax Act (employment of 8 or more)	119,616,967.91	156,007,662.17	36,390,694.26
Federal Insurance Contributions Act (2 per cent of taxable wages)	895,335,861.32	1,131,546,128.69	236,210,267.37
Carriers taxes (old-age benefits, 5/4 or 6 per cent of taxable compensation)	170,409,014.46	211,151,242.73	40,742,228.27
Total	1,185,361,843.69	1,498,705,033.59	313,343,189.90
Total internal revenue receipts	13,047,868,517.72	22,371,386,496.55	9,323,517,978.83

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

	1942	1943	Increase or decrease (-)
Corporation income tax (Alaska railways)	\$2,805.20	\$12,426.02	\$9,620.82
Distilled spirits (domestic)	347,765.15	166,064.82	-181,700.33
Distilled spirits rectification tax	1,751.01	.18	-1,750.83
Wines (domestic)	1.88		-1.88
Fermented malt liquors	2,276.18		-2,276.18
Cigars (large)	189,636.10		-189,636.10
Cigarettes (large)	3.82		-3.82
Cigarettes (small)	301.56		-301.56
Manufactured tobacco	4.68		-4.68
Coconut oil	17,411,486.72	2,496,365.21	-14,915,121.51
Playing cards	2.08		-2.08
Brandy	10.80		-10.80
Sugar			
Total trust fund collections (included above)	17,956,045.18	2,674,856.23	-15,281,188.95

¹ Tax of 5 per cent on wages withheld by employers and paid to collectors of internal revenue. Effective Jan. 1, 1943.
² Effective Nov. 1, 1942, rate was increased from \$4 per gallon to \$6 per gallon.
³ Effective Nov. 1, 1942, graduated rates on wines were increased.
⁴ Effective Nov. 1, 1942, rates on fermented malt liquors was increased from \$6 per barrel to \$7 per barrel.
⁵ Effective Nov. 1, 1943, rates on cigars which are based on retail selling prices were increased.
⁶ Effective Nov. 1, 1943, the rate on large cigarettes was increased from \$7.80 to \$8.40 per thousand and on small cigarettes from \$3.25 to \$3.50 per thousand.
⁷ Effective Nov. 1, 1943, the rate on local telephone service was increased from 6 per cent to 10 per cent of the amount paid for service.
⁸ New tax levied on transportation of property effective Dec. 1, 1942. Rate of 3 per cent of amount paid except coal, which is 4 cents per short ton.

TABLE 6.—Total internal revenue collections, years ended June 30, 1863 to 1943

Year	Amount	Year	Amount	Year	Amount
1863	\$41,093,192.93	1891	\$146,035,415.97	1919	\$3,850,150,078.56
1864	116,965,578.26	1892	153,857,544.35	1920	5,407,580,251.81
1865	210,855,864.53	1893	161,004,989.67	1921	4,595,357,061.95
1866	310,120,448.13	1894	147,168,449.70	1922	3,197,451,093.00
1867	265,064,938.43	1895	143,246,077.75	1923	2,621,745,227.57
1868	190,374,925.59	1896	146,830,615.06	1924	2,796,179,257.06
1869	159,124,126.86	1897	146,619,593.47	1925	2,584,140,268.24
1870	184,302,828.34	1898	170,866,819.36	1926	2,835,999,892.19
1871	130,890,096.00	1899	273,484,573.44	1927	2,865,693,129.91
1872	113,504,012.80	1900	295,316,167.57	1928	2,790,535,537.68
1873	102,191,016.98	1901	306,871,669.42	1929	2,939,045,375.43
1874	110,071,515.00	1902	271,867,990.25	1930	3,040,145,733.17
1875	116,768,096.22	1903	230,740,925.22	1931	2,428,228,754.22
1876	118,549,230.25	1904	232,903,781.08	1932	1,557,729,042.64
1877	110,654,163.37	1905	234,187,976.37	1933	1,619,539,224.30
1878	113,449,621.38	1906	249,102,738.00	1934	2,672,239,194.52
1879	123,981,916.10	1907	269,064,022.85	1935	3,299,435,573.18
1880	135,229,912.30	1908	251,665,950.04	1936	3,520,208,381.09
1881	146,523,273.72	1909	246,212,719.22	1937	4,652,195,315.28
1882	144,553,344.86	1910	289,957,220.16	1938	5,658,765,314.33
1883	121,590,039.83	1911	322,526,289.73	1939	5,181,573,952.58
1884	112,421,121.07	1912	321,615,894.69	1940	5,340,452,346.78
1885	116,962,869.44	1913	344,424,453.85	1941	7,370,108,377.66
1886	118,837,301.06	1914	380,008,893.96	1942	13,047,868,517.72
1887	124,326,475.32	1915	415,681,023.86	1943	22,371,386,496.55
1888	130,894,434.20	1916	612,723,287.77		
1889	142,594,696.57	1917	809,393,640.44	Total	133,372,930,243.72
		1918	3,698,955,820.93		

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

TABLE 7.—Internal revenue tax on manufactured products from Philippine Islands, fiscal years 1942 and 1943, by objects of taxation

Articles taxed	1942	1943	Increase or decrease (-)
Distilled spirits, excise tax	\$206,597.12	\$35,192.34	-\$171,404.78
Distilled spirits, rectification tax	1,733.00		-1,733.00
Fermented malt liquors	2,276.18		-2,276.18
Cigars, large:			
Class A	187,154.75		-187,154.75
Class B	196.78		-196.78
Class C	1,089.20		-1,089.20
Class D	403.18		-403.18
Class E	792.19		-792.19
Cigars, small			
Cigarettes, large	3.82		-3.82
Cigarettes, small	247.16		-247.16
Manufactured tobacco	4.68		-4.68
Playing cards	2.08		-2.08
Total	400,500.14	35,192.34	-365,307.80

NOTE.—Under section 3343 of the Internal Revenue Code, the above receipts are covered into the Treasury of the United States to the credit of the treasurer of the Philippine Islands. The decrease in collections is due to the fall of the Philippine Islands into the hands of the Japanese.

TABLE 8.—Internal revenue tax on manufactured products from Puerto Rico, fiscal years 1942 and 1943, by objects of taxation

Articles taxed	1942	1943	Increase or decrease (-)
Distilled spirits, excise tax	\$13,769,874.82	\$13,120,407.29	-\$649,467.53
Distilled spirits, floor tax	18,461.48	177,564.07	159,102.59
Distilled spirits, rectification tax	800,709.37	638,589.99	-162,119.38
Wines	4.42		-4.42
Fermented malt liquors			
Cigars, large:			
Class A	1,780.15	76.10	-1,704.05
Class B	475.50	420.75	-54.75
Class C	1,936.75	3,111.35	1,174.60
Class D		1.75	1.75
Class E		372.50	372.50
Class F			
Class G		14.26	14.26
Cigarettes, large	1,785.78		-1,771.52
Cigarettes, small	12,371.45	5,334.50	-7,036.95
Total	14,607,390.72	13,945,892.56	-661,498.16

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 \$141,253.12 in 1942 and \$130,872.66 in 1943 were collected at the ports of entry and were covered into the Treasury of the United States to the credit of the treasurer of Puerto Rico, under the Act of Mar. 2, 1917 (sec. 3360, Internal Revenue Code).

INCOME TAX AUDIT

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1943, by tax years

(a) TOTAL REGULAR AND JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	166	\$181,417	\$194,018	\$60,095	\$435,530
1921	67	74,173	18,162	8,580	100,915
1922	68	39,925	20,529	13,734	74,188
1923	81	139,593	122,050	61,911	323,554
1924	90	268,082	255,094	124,008	647,184
1925	109	335,113	336,324	50,338	721,775
1926	118	298,187	251,318	52,084	601,589
1927	127	970,337	825,550	86,967	1,882,854
1928	149	708,275	674,956	110,417	1,583,648
1929	175	1,060,611	790,746	122,970	1,974,327
1930	178	4,091,820	2,923,894	743,296	7,758,010
1931	184	1,119,684	683,580	47,324	1,850,588
1932	264	2,092,416	1,232,921	101,587	3,426,924
1933	406	3,582,332	1,568,004	128,646	5,278,982
1934	616	6,567,615	3,053,037	230,194	9,850,846
1935	992	8,109,825	2,620,538	446,520	11,176,883
1936	1,951	12,849,817	4,329,751	890,526	18,070,094
1937	2,980	19,088,820	5,340,025	1,059,121	25,487,966
1938	5,877	15,702,554	3,461,506	515,930	19,679,990
1939	22,199	34,142,950	5,484,126	428,675	40,055,751
1940	100,705	70,236,685	7,014,746	655,795	77,907,226
1941	145,617	76,059,954	3,741,327	571,634	80,372,915
1942	2,470	2,343,831	17,928	15,573	2,377,332
1943	3	290,491	13	26	290,530
Total	285,592	260,446,507	44,960,143	6,525,951	311,932,601
Excess profits tax:					
1940	4,007	16,943,176	1,720,730	57,657	18,721,563
1941	8,714	56,984,312	2,640,136	58,310	59,682,758
1942	162	2,475,365	20,554	145	2,496,064
Total	12,883	76,402,853	4,381,420	116,112	80,900,385
Grand total	298,475	336,849,360	49,341,563	6,642,063	392,532,986

(b) TOTAL REGULAR ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	132	\$160,864	\$173,214	\$49,604	\$383,682
1921	53	66,608	11,702	5,362	83,672
1922	54	26,539	12,387	5,589	44,515
1923	65	122,243	117,206	54,268	293,717
1924	74	257,622	243,568	120,165	621,355
1925	92	326,636	327,782	46,530	700,948
1926	98	290,831	244,412	47,960	583,203
1927	105	944,829	802,754	77,262	1,824,845
1928	129	776,446	656,935	101,863	1,535,244
1929	146	1,016,728	756,717	103,274	1,876,719
1930	150	2,736,844	1,905,162	98,391	4,888,397
1931	168	1,086,907	668,931	36,860	1,802,698
1932	234	2,035,382	1,197,975	73,183	3,306,540
1933	370	3,518,489	1,533,526	97,636	5,149,651
1934	664	6,444,249	2,995,957	170,072	9,610,278
1935	918	7,881,112	2,525,919	317,453	10,724,484
1936	1,859	12,419,639	4,176,964	679,517	17,276,120
1937	2,873	17,375,977	4,857,118	734,610	22,967,705
1938	5,758	15,410,095	3,395,773	418,095	19,224,963
1939	22,030	33,295,522	3,345,532	305,009	36,946,063
1940	100,480	68,331,624	6,826,964	368,718	75,527,306
1941	145,380	74,678,415	3,672,679	251,879	78,602,973
1942	2,433	2,011,748	17,348	6,597	2,035,693
1943	2	151	13	26	190
Total	284,157	251,287,260	42,556,857	4,170,453	298,014,560
Excess profits tax:					
1940	3,980	16,734,451	1,699,643	34,049	18,468,143
1941	8,692	56,492,827	2,621,084	50,690	59,164,601
1942	159	1,167,373	18,128	145	1,185,646
Total	12,831	74,394,651	4,338,855	84,884	78,818,290
Grand total	296,988	325,681,911	46,895,712	4,255,337	376,833,850

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1943, by tax years—Con.

(c) ASSESSMENTS ON AGREEMENT WITHOUT 90-DAY LETTER

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	106	\$110,543	\$127,325	\$44,623	\$282,491
1921	47	64,670	11,135	5,208	81,013
1922	45	24,590	11,130	8,471	44,200
1923	57	118,731	116,216	54,087	289,034
1924	63	241,306	226,722	120,091	588,119
1925	82	311,913	312,933	45,933	670,779
1926	82	243,582	201,737	39,867	485,186
1927	92	838,207	708,157	39,283	1,585,647
1928	112	636,791	541,191	70,620	1,248,602
1929	122	894,133	663,552	84,519	1,642,204
1930	123	905,133	624,835	54,041	1,584,009
1931	127	697,128	440,940	17,444	1,155,512
1932	196	548,013	304,804	48,991	901,808
1933	257	1,000,886	509,219	68,946	1,579,051
1934	405	1,893,904	853,874	73,978	2,721,756
1935	636	3,228,087	1,276,167	168,738	4,672,992
1936	1,037	6,196,865	2,100,655	427,910	8,725,430
1937	1,749	9,912,014	2,794,615	424,927	13,131,556
1938	4,323	11,284,136	2,456,753	257,246	13,998,135
1939	19,398	28,516,505	4,546,957	242,301	33,305,763
1940	95,930	64,416,481	6,401,017	293,255	71,110,753
1941	144,059	73,438,800	3,594,410	216,607	77,249,817
1942	2,432	2,011,605	17,348	5,597	2,034,550
1943	2	161	13	26	190
Total	271,482	207,504,273	28,840,714	2,817,749	239,162,736
Excess profits tax:					
1940	3,815	16,272,261	1,651,945	27,957	17,952,163
1941	8,580	55,975,169	2,592,991	47,381	58,615,531
1942	159	1,107,373	18,128	145	1,185,646
Total	12,554	73,414,793	4,263,064	75,383	77,753,240
Grand total	284,036	280,919,066	33,103,778	2,893,132	316,915,976

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

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	8	\$10,599	\$10,061	\$4,981	\$25,641
1921	2	467	436	103	1,006
1922	3	182	70	17	269
1923	2	400	296	—	696
1924	2	134	41	—	175
1925	2	89	11	—	100
1926	2	37	17	—	54
1927	1	60	50	—	110
1928	1	20,586	23,890	7,396	60,872
1929	5	35,155	26,331	8,413	69,899
1930	5	24,407	6,144	—	30,551
1931	12	39,209	24,831	16,691	80,731
1932	13	44,546	25,621	19,543	89,710
1933	25	96,916	47,096	27,926	171,938
1934	31	560,062	267,382	45,988	873,432
1935	60	719,793	280,364	70,359	1,070,516
1936	238	956,738	297,259	107,728	1,361,725
1937	378	1,406,029	357,902	153,655	1,917,586
1938	607	1,083,475	375,461	131,499	1,590,435
1939	1,908	2,244,230	308,745	58,025	2,610,999
1940	4,265	3,246,785	344,568	68,494	3,660,847
1941	1,307	1,180,284	75,989	31,965	1,288,238
1942	1	143	—	—	143
1943	—	—	—	—	—
Total	8,857	12,285,976	2,571,987	759,957	15,617,920
Excess profits tax:					
1940	151	445,096	45,866	7,044	498,006
1941	111	617,359	28,067	3,309	648,735
1942	—	—	—	—	—
Total	262	1,062,455	73,933	10,353	1,146,741
Grand total	9,119	13,348,431	2,645,920	770,310	16,864,900

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1943, by tax years—Con.

(e) ASSESSMENTS BASED UPON STIPULATION BEFORE THE TAX COURT

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	13	\$6,125	\$4,941	—	\$11,066
1921	4	1,471	131	851	3,053
1922	6	1,758	1,178	101	3,037
1923	6	3,112	694	121	3,927
1924	7	10,602	11,190	74	21,866
1925	6	5,217	5,218	887	11,322
1926	9	32,931	30,782	7,344	71,057
1927	9	92,703	82,188	37,512	212,403
1928	10	97,264	81,165	23,373	201,802
1929	13	70,076	53,763	5,410	129,249
1930	13	34,450	24,107	13,898	72,455
1931	13	352,553	198,056	2,425	553,034
1932	13	120,533	72,220	1,938	194,691
1933	75	1,154,055	287,330	466	1,441,851
1934	67	3,554,434	1,637,403	2,302	5,194,139
1935	120	2,792,758	508,006	66,766	3,367,515
1936	248	2,263,613	756,707	36,992	3,056,472
1937	346	2,259,670	597,005	13,868	2,870,543
1938	516	1,621,058	381,654	24,112	2,026,824
1939	631	1,989,571	335,051	4,883	2,329,505
1940	242	623,984	75,902	6,141	706,027
1941	14	59,331	4,280	3,277	66,888
1942	—	—	—	—	—
1943	—	—	—	—	—
Total	2,281	17,150,264	5,169,081	251,031	22,570,376
Excess profits tax:					
1940	14	17,092	1,832	48	18,972
1941	1	309	26	—	335
1942	—	—	—	—	—
Total	15	17,401	1,858	48	19,307
Grand total	2,296	17,167,665	5,170,939	251,079	22,589,683

(f) ASSESSMENTS MADE AFTER DECISION BY THE TAX COURT

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	5	\$30,627	\$30,887	—	\$61,514
1921	—	—	—	—	—
1922	—	—	—	—	—
1923	—	—	—	—	—
1924	—	—	—	—	—
1925	2	5,490	5,915	—	11,405
1926	2	9,467	9,620	—	19,087
1927	5	14,331	11,875	749	26,955
1928	3	13,859	12,359	467	26,685
1929	6	12,805	10,699	474	23,978
1930	6	17,364	13,081	4,932	35,377
1931	9	1,832,854	1,329,446	22,308	3,184,608
1932	6	7,927	5,104	300	13,331
1933	12	1,820,890	795,430	2,711	2,119,031
1934	13	1,296,632	688,978	258	1,985,868
1935	61	459,249	217,298	39,804	716,351
1936	93	1,140,479	462,382	11,600	1,614,461
1937	336	3,002,473	1,022,303	108,087	4,132,863
1938	400	3,798,264	1,077,596	142,160	5,018,020
1939	312	821,426	181,905	5,235	1,008,566
1940	193	548,226	94,779	1,800	644,805
1941	43	44,374	5,417	828	50,619
1942	—	—	—	—	—
1943	—	—	—	—	—
Total	1,507	14,346,737	5,975,075	341,716	20,663,528
Excess profits tax:					
1940	—	—	—	—	—
1941	—	—	—	—	—
1942	—	—	—	—	—
Total	—	—	—	—	—
Grand total	1,507	14,346,737	5,975,075	341,716	20,663,528

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1943, by tax years—Con.

(g) TOTAL JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	34	\$20,553	\$20,804	\$10,491	\$51,848
1921	14	7,565	6,460	3,218	17,243
1922	14	13,386	8,142	5,145	26,673
1923	16	17,350	4,844	7,703	29,897
1924	16	10,460	11,226	3,843	25,529
1925	17	8,427	8,542	3,518	20,487
1926	20	7,306	6,906	4,124	18,336
1927	22	25,508	22,796	9,705	58,009
1928	20	21,829	18,021	8,554	48,404
1929	29	43,883	34,029	19,696	97,608
1930	28	1,294,976	928,732	646,905	2,870,613
1931	26	22,777	14,649	10,464	47,890
1932	30	58,434	34,946	28,404	121,784
1933	36	63,843	34,479	31,010	129,332
1934	52	123,366	57,080	60,122	240,568
1935	74	228,713	94,619	129,067	452,399
1936	92	430,128	152,767	210,709	793,604
1937	107	1,712,843	482,907	324,511	2,520,261
1938	119	292,459	65,733	97,835	456,027
1939	169	844,428	138,594	123,686	1,106,698
1940	225	1,907,061	187,782	287,077	2,381,920
1941	237	1,381,639	68,648	319,755	1,769,942
1942	37	332,083	580	9,976	342,639
1943	1	290,340			290,340
Total	1,435	9,159,257	2,403,286	2,355,498	13,918,041
Excess profits tax:					
1940	27	208,725	21,087	22,708	252,520
1941	22	491,485	19,052	7,620	518,157
1942	3	1,307,992	2,426		1,310,418
Total	52	2,008,202	42,565	30,328	2,081,095
Grand total	1,487	11,167,459	2,445,851	2,385,826	15,999,136

(h) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

Income and declared value excess-profits tax:					
1920 and prior					
1921					
1922					
1923					
1924					
1925					
1926					
1927					
1928					
1929	2	\$22,973	\$17,666	\$9,338	\$49,977
1930	1	2,675	1,798	660	5,133
1931	1	1,357	830	339	2,526
1932	1	5,354	2,956	1,338	9,648
1933	1	199	98	50	347
1934	1	6,655	2,876	1,064	11,195
1935	2	3,559	1,332	1,102	6,093
1936	5	15,119	4,957	1,102	21,178
1937	5	16,724	4,661	4,360	25,745
1938	11	19,767	4,194	2,854	26,815
1939	38	159,691	26,509	3,958	190,158
1940	76	180,382	20,454	9,759	210,595
1941	105	449,367	21,378	8,003	478,748
1942	13	23,007	270	430	23,707
1943					
Total	262	906,829	109,979	46,894	1,063,702
Excess profits tax:					
1940	13	123,508	11,933	65	135,506
1941	16	457,153	17,878	1,132	476,563
1942	2	49,458	2,426		51,884
Total	31	630,119	32,237	1,197	663,553
Grand total	293	1,536,948	142,216	48,091	1,727,255

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1943, by tax years—Con.

(i) FRAUD JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	34	\$20,553	\$20,804	\$10,491	\$51,848
1921	14	7,565	6,460	3,218	17,243
1922	14	13,386	8,142	5,145	26,673
1923	16	17,350	4,844	7,703	29,897
1924	16	10,460	11,226	3,843	25,529
1925	17	8,427	8,542	3,518	20,487
1926	20	7,306	6,906	4,124	18,336
1927	22	25,508	22,796	9,705	58,009
1928	20	21,829	18,021	8,554	48,404
1929	27	43,883	34,029	19,696	97,608
1930	27	1,292,301	926,934	646,236	2,865,471
1931	25	21,420	13,819	10,125	45,364
1932	29	53,080	31,990	27,066	112,136
1933	35	63,644	34,381	30,990	128,985
1934	51	116,711	54,204	58,458	229,373
1935	72	225,154	93,287	127,965	446,406
1936	87	415,069	147,810	207,679	770,498
1937	102	1,696,119	478,246	320,151	2,494,516
1938	108	272,692	61,539	94,981	429,212
1939	131	684,737	112,085	119,708	916,530
1940	149	1,726,679	167,328	277,318	2,171,325
1941	132	932,172	47,270	311,752	1,291,194
1942	24	309,076	310	9,546	318,932
1943	1	290,340			290,340
Total	1,173	8,252,428	2,293,307	2,308,604	12,854,339
Excess profits tax:					
1940	14	85,217	9,154	22,643	117,014
1941	6	34,332	1,174	6,488	41,994
1942	1	1,258,534			1,258,534
Total	21	1,378,083	10,328	29,131	1,417,542
Grand total	1,194	9,630,511	2,303,635	2,337,735	14,271,881

TABLE 10.—Tax items appealed to The Tax Court, fiscal year ended June 30, 1943

Tax year	Items	Tax	Penalty	Total
1925 and prior				
1926	52	\$176,907	\$25,579	\$202,486
1927	13	35,485	13,722	49,207
1928	19	240,667	13,093	253,760
1929	19	122,489	52,016	174,505
1930	23	236,985	39,064	276,049
1931	23	1,396,425	658,797	2,055,222
1932	30	1,162,068	171,591	1,333,659
1933	38	873,663	53,109	926,862
1934	49	230,302	41,366	271,668
1935	90	668,862	80,300	749,168
1936	168	10,682,480	141,996	10,824,476
1937	196	3,783,364	354,381	4,137,745
1938	444	11,852,993	542,238	12,395,231
1939	630	10,100,263	944,598	11,044,861
1940	1,215	12,503,848	709,844	13,213,692
1941	1,503	13,489,344	605,904	14,095,248
1942	737	25,138,712	940,540	26,079,252
Tax years unclassified	14	169,586		169,586
Total	20	2,696	1,274	3,970
Total	5,283	92,887,169	5,389,587	98,276,756

TOBACCO, CIGARS, CIGARETTES, ETC.

TABLE 11.—Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1942, by collection districts and by States

DISTRICT	Number of factories ¹			Materials used in manufacturing tobacco									
	In business Jan. 1, 1942	Opened	Closed	In business Jan. 1, 1943	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Arkansas	1	0	0	1		5	116						121
First California	11	0	1	10	18,071	100,886	84,826	9,276		14,012	31,277	62,878	321,226
Sixth California	13	0	0	13	153	1,225	12,630	12,052				90	26,050
Connecticut	5	1	0	6			21,247	762	1,200				23,209
Delaware	1	0	0	1	1,797,784		980	454,466	457,095				2,710,325
Florida	3	0	0	3			1,409						1,409
First Illinois	40	1	7	34	6,042,886	614	66,062	28,184	64,468	232,538		5,430,377	11,865,129
Eighth Illinois	27	0	2	25	8	166	110,997	208		170	974	645	113,163
Indiana	21	0	1	20	54,690		45,886	5,472	1,085		2,824	4,655	114,612
Iowa	13	0	2	11		225	105,214	59		1,216	9,175	1,060	117,549
Kansas	1	0	0	1	600	12	75						687
Kentucky	21	1	3	19	12,265,165	7,512,871	2,238,772	8,977,926	1,370,797	1,666,710	3,851,121	3,561,403	41,444,765
Louisiana	0	0	0	0		270							270
Maryland	1	0	0	1	178			9	225				412
Massachusetts	19	0	1	18	62,723	3,223	108,148	30,227	36,514	1		52	240,888
Michigan	20	0	1	19	123,476	4,303,751	430,071	6,142	76,678	502,732	1,094,208	1,394,952	7,941,010
Minnesota	12	0	1	11			32,765						32,765
First Missouri	11	0	2	9	4,403,265	18,090,098	387,068	76,113	2,462,231	4,570,190	6,077,017	2,748,800	28,814,782
Montana	1	0	0	1			180						180
Nebraska	4	0	0	4		2,226	12,271						14,497
Fifth New Jersey	13	0	2	11	4,110,930	15,328	13,845	3,105	4,922,016	381,229	112,395	191,770	9,759,615
First New York	22	5	4	23	212,039	959	314,856	15,704					543,553
Second New York	41	2	2	41	75,872	10,952	32,347	39,341	1,700	100			160,312
Third New York	15	4	2	17	37,354	1,568	52,081	24,653		604			116,290
Fourteenth New York	9	0	1	8	212,679	2,545	13,253	952	29,247	12,683	21,401	28,574	321,334
Twenty-first New York	19	0	2	17			643,800			336	790	700	645,626
Twenty-eighth New York	19	2	4	17		20	11,114	7,907		11,072			30,113
North Carolina	10	0	1	9	82,470,420	154,130	11,688,233	982,058	3,661,363	9,753,690	10,673,910	9,188,181	128,576,887
First Ohio	8	0	2	6	4,786,982	7,166,540	2,775,808	27,683	187	1,192,509	3,174,564	3,790,176	22,914,449
Tenth Ohio	4	0	1	3	2,578,021	48,558	1,208,270	687		381,237	1,336,182	909,675	6,442,630
Eleventh Ohio	1	0	0	1			1,266						1,266
Eighteenth Ohio	28	1	3	26	20,738	1,839	144,840	76,844	2,716	95	64	1,137	248,273
Oregon	2	0	0	2			765						765
First Pennsylvania	48	2	8	42	610,353	21,790	1,307,888	248,916	78,253	59,225	189,933	94,496	2,610,334
Twelfth Pennsylvania	4	0	1	3	3,007,879	287,269	415,969			277,222	292,198	428,595	4,709,072
Twenty-third Pennsylvania	12	0	0	12	1,094	150	80,808	739					82,791
Rhode Island	7	0	2	5	2,551		4,578	150					7,279
South Carolina	1	0	1	0			4,133						4,133
South Dakota	1	0	1	0									
Tennessee	13	0	2	11	9,005,633	50,869	464,434	11,656,476	1,820,321	449,112	83,367	302,073	23,832,305
First Texas	2	0	0	2	38,927		176				520		39,623
Utah	1	0	0	1			504						504
Virginia	7	1	1	7	7,636,474	5,607,202	138,173	4,638,852	3,908,918	1,945,040	3,503,020	3,138,400	30,536,084
West Virginia	5	0	0	5		5,188,769	499,280	7,590		515,270	326,633	2,515,373	9,052,875
Wisconsin	23	0	2	21	317	110	140,041	620		130		38	141,256
Total, 1942	540	20	63	497	139,586,262	48,574,100	23,613,523	27,333,716	18,894,691	21,952,123	30,781,573	33,794,700	344,530,748
Total, 1941	574	27	61	540	149,080,713	48,439,211	24,383,418	32,208,234	18,716,512	21,294,442	34,430,252	28,850,448	357,493,230
Increase			2			134,949			178,179	657,681		4,944,252	
Decrease	34	7		43	9,494,451		769,895	4,964,518			3,648,679		12,962,482

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	In business Jan. 1, 1942	Opened	Closed	In business Jan. 1, 1943	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
California	24	0	1	23	18,224	102,111	97,356	21,328		14,012	31,277	62,968	347,276
Illinois	67	1	9	59	6,042,894	780	177,059	28,392	64,468	232,708	974	5,431,022	11,078,207
New York	125	13	15	123	537,944	16,044	1,067,451	88,557	30,947	24,795	22,191	29,274	1,817,203
Ohio	41	1	6	36	7,385,741	7,216,937	4,130,184	105,214	2,903	1,553,841	4,510,810	4,700,988	29,606,618
Pennsylvania	64	2	9	57	3,619,306	309,209	1,774,105	249,655	78,253	336,447	482,131	523,091	7,372,197

¹ Includes only those factories producing a taxable product, excluding 218 quasi manufacturers whose operations are reported in table 30.

TABLE 12.—Manufactured tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1942, by collection districts and by States

DISTRICT	Tobacco manufactured					Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff ¹	Total	On hand Jan. 1, 1942	Total to be accounted for	On hand Jan. 1, 1943	Removed ²		
									For exportation	Tax-paid during 1942	
Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
Arkansas				121	121		121			121	\$21.78
First California				308,288	308,288	1,688	309,976	323	2,010	307,443	55,339.74
Sixth California				24,824	24,824	17	24,841			24,841	4,471.38
Connecticut				20,579	20,579		20,579			20,579	3,704.22
Delaware				2,179,467	2,179,467		2,179,467			2,179,467	392,304.06
Florida				1,251	1,251		1,253	72		1,181	212.58
First Illinois			1,520,443	10,415,090	11,935,533	104,256	12,039,789	128,369	47,597	11,862,799	2,135,303.82
Eighth Illinois		1,951		106,620	108,571	150	108,721			108,721	19,599.78
Indiana		32,426		73,820	106,246	4,636	110,882	4,966		105,916	19,064.88
Iowa				113,646	113,646		113,646	16		113,630	20,453.40
Kansas				450	450		450			450	81.00
Kentucky	622,332	1,444,512		38,525,010	40,591,854	428,105	41,019,959	300,619	1,789,372	38,486,479	6,927,566.22
Louisiana		270			300		300			270	48.60
Maryland				300	300		300			300	54.00
Massachusetts				259,950	259,950	2,940	262,890	4,176		258,714	46,568.52
Michigan	327,746	32,002	614,824	7,202,635	8,177,207	105,739	8,282,946	140,035	42	8,142,869	1,465,716.42
Minnesota				31,927	31,927	88	32,015			32,015	5,762.70
First Missouri	15,950,018	1,731,295	271,088	22,629,274	40,581,675	32,277	40,613,952	65,345	349,395	39,264,156	7,067,548.08
Montana				180	180		180			180	32.40
Nebraska				14,987	14,987		14,987			14,987	2,697.66
Fifth New Jersey			5,463	7,933,406	7,938,869	11,928	7,950,807	7,654		7,943,153	1,429,767.54
First New York				471,485	471,485	29,767	501,252	24,715	89	476,448	85,760.64
Second New York				142,160	142,160	12,100	154,260	3,713		150,547	27,098.46
Third New York				106,435	106,435	8,777	115,212	1,469	22,494	91,309	16,435.62
Fourteenth New York			3,337	315,565	318,902		318,902	9		318,893	57,400.74
Twenty-first New York				630,195	630,195	232	630,427	110		630,317	113,457.06
Twenty-eighth New York				29,586	29,586	545	30,131	294		29,837	5,370.66
North Carolina	35,312,341	708,274		83,548,732	119,569,347	3,862,964	123,432,311	2,246,746	1,895,739	118,238,731	21,282,971.58
First Ohio	951,709	1,146	842,604	21,559,254	23,354,733	477	23,355,200	46,951	331,286	22,455,551	4,041,999.18
Tenth Ohio				6,390,392	6,390,392	156,715	6,546,107	168,240		6,377,867	1,148,016.06
Eleventh Ohio				1,250	1,250		1,250			1,250	225.00
Eighteenth Ohio			7,210	247,825	255,035		255,035			255,035	45,906.30
Oregon				1,109	1,109		1,109			1,109	199.62
First Pennsylvania				47,806	2,506,036	2,554,802	2,564,082	12,123	799	2,551,960	459,298.80
Twelfth Pennsylvania				1,486,267	2,740,905	4,227,172	50,201	4,286,403	38,231	4,103,354	738,683.72
Twenty-third Pennsylvania		1,118		45,592	52,570	296	52,866	142		52,724	9,679.32
Whole Island				2,465	2,465	4,743	7,201	148		7,053	2,379.98
South Carolina				3,952	3,952	370	4,322			4,322	777.96
Tennessee	71,657	2,039,291		18,654,476	20,765,724	147,849	20,913,573	123,831	107	20,789,610	3,742,129.80
First Texas		13,131	171	18,517	31,839		31,839			31,839	5,731.02
Utah				504	504		504			504	90.72
Virginia	1,094,148	17,910	277,780	28,406,858	29,766,686	74,771	29,841,467	188,067	1,803,929	26,597,226	4,782,100.68
West Virginia				9,200,892	9,200,892	254,594	9,455,486	218,669	16,076	9,239,081	1,639,722.58
Wisconsin		315		137,858	138,173	2,819	140,992		2,858	138,134	24,864.12
Total, 1942	54,299,951	6,023,961	5,083,913	263,004,778	330,412,603	5,316,415	335,729,018	3,728,019	6,362,413	321,362,780	57,845,300.40
Total, 1941	50,290,116	5,613,755	5,068,935	281,513,936	342,426,742	4,823,593	347,250,245	5,317,171	4,780,225	336,763,307	60,617,395.26
Increase	4,009,835	410,206	14,978	16,500,158	12,014,139	492,912	11,521,227	1,589,152	1,582,188	15,400,527	2,772,094.86
Decrease											

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California				353,112	333,112	1,705	334,817	523	2,010	332,284	\$59,811.12
Illinois		1,951	1,520,443	10,521,710	12,044,104	104,406	12,148,510	128,369	47,597	11,971,520	2,154,873.60
New York			3,337	1,695,426	1,698,763	51,421	1,750,184	30,250	22,583	1,697,351	305,523.18
Ohio	951,709	1,146	849,814	28,198,731	30,001,400	156,192	30,157,592	215,191	331,286	29,089,703	5,236,146.54
Pennsylvania		1,118	1,540,993	5,293,433	6,835,544	68,867	6,904,411	50,496	104,277	6,708,238	1,207,482.84

¹ Scrap chewing tobacco heretofore classified as smoking tobacco has been reported separately by manufacturers since Jan. 1, 1931, and is included together with smoking tobacco and snuff in this table; the total of each class manufactured during the year is as follows: Scrap chewing tobacco, 48,345,599 pounds; smoking tobacco, 175,656,592 pounds; and snuff, 41,002,677 pounds.

² Manufactured tobacco was also removed from factories without payment of tax as follows: (a) For use of the United States: Kentucky, 35,589 pounds; first Missouri, 275,376 pounds; North Carolina, 524,497 pounds; first Ohio, 83,422 pounds; twelfth Pennsylvania, 18,750 pounds; Virginia, 231,785 pounds; total, 1,169,419 pounds. (b) For use as sea stores: First Illinois, 1,024 pounds; Kentucky, 467,900 pounds; first Missouri, 659,680 pounds; North Carolina, 526,598 pounds; first Ohio, 437,990 pounds; twelfth Pennsylvania, 22,650 pounds; Tennessee, 25 pounds; Virginia, 1,050,520 pounds; total, 3,106,387 pounds.

TABLE 13.—Cigars weighing more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1942, by collection districts and by States.

DISTRICT	Number of factories ¹			Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand						
	In business Jan. 1, 1942	Opened	Closed	In business Jan. 1, 1943	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1942	On hand Jan. 1, 1943	Removed ²		
											For exportation	Personal consumption	Tax-paid ³
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
Alabama	5	1	1	5	430,429	67,836	609,511	46,477,364	2,275	1,211,222	54,242	45,214,175	
Arkansas	3	0	0	3	1,653	431	47	104,054	400	800	2,279	101,375	
First California	42	1	7	36	794,785	78,245	779	49,608,968	10,034,206	14,636,887	176,950	44,739,993	
Sixth California	54	3	14	43	125,717	419,638	2,175	28,656,637	2,578,167	1,707,858	271,475	29,158,412	
Colorado	8	0	4	4	4,333	7,342	1,343	616,327	44,490	44,190	4,047	612,580	
Connecticut	99	0	16	83	634,524	90,101	56,402	32,956,574	2,702,696	2,893,351	265,339	32,494,580	
Delaware	3	0	0	3	837	674	332	81,775	350	250	81,875		
Florida	136	9	25	120	15,623,274	1,294,354	6,521,683	1,043,353,139	14,502,505	7,033,757	4,566,219	2,945,395	1,043,232,273
Georgia	11	0	3	8	3,879	57	3,172	377,426	8,862	5,930	7,203	373,155	
Idaho	1	0	0	1	55	67	5	5,500				5,500	
First Illinois	267	9	31	245	224,976	138,908	110,184	22,320,150	872,900	610,686	309,100	22,273,264	
Eighth Illinois	78	0	16	62	64,183	16,664	16,664	3,825,616	80,175	31,210	39,426	3,835,155	
Indiana	44	1	5	40	1,513,584	1,066,910	219,144	132,015,079	2,716,438	1,494,241	1,084,450	43,141	131,709,685
Iowa	26	0	4	22	16,875	2,262	3,274	1,035,519	19,390	15,115	6,744	1,033,050	
Kansas	4	0	0	4	337	22	248	25,850	179,430	144,380		60,900	
Kentucky	19	1	2	18	104,087	6,376	1,181	4,579,027	66,320	47,892	42,450	4,555,005	
Louisiana	10	1	4	7	574,930	477,058	394,247	77,564,138	1,141,650	2,288,699	10,700	76,406,359	
Maine	21	0	4	17	20,450	1,348	1,241	1,185,799	43,043	22,787	13,980	1,192,075	
Maryland	19	0	3	16	77,894	132,221	39,619	10,572,186	99,730	20,693	15,918	10,635,305	
Massachusetts	173	2	33	142	501,575	168,192	582,666	61,309,449	1,497,482	1,824,744	179,000	192,840	60,610,347
Michigan	83	3	11	75	719,208	1,071,610	20,890	83,931,331	3,638,306	1,194,171	168,846	86,206,820	
Minnesota	42	1	6	37	14,827	12,811	6,517	1,643,737	77,793	48,793	17,437	1,655,300	
First Missouri	44	1	5	40	82,140	11,755	18,033	5,128,611	52,744	25,219	84,761	5,071,375	
Sixth Missouri	11	0	2	9	39,345	220,899	4,697	15,101,126	47,957	77,342	5,761	15,065,870	
Montana	5	0	0	5	871	759	49	81,467	100	100	1,767	79,000	
Nebraska	2	0	2	7	1,349	1,072	801	153,695	12,571	2,300	566	163,400	
Nevada	2	0	1	1	12	4	10	665			15	650	
New Hampshire	24	0	7	17	713,337	11,904	713,073	69,306,749	469,600	614,935	164,920	68,936,593	
First New Jersey	30	0	4	16	650,936	1,963,765	74,510	141,872,901	2,874,935	4,169,159	1,281,100	139,279,913	
Fifth New Jersey	89	0	13	76	3,100,037	5,342,239	497,549	469,036,512	25,930,633	13,981,680	8,981,912	470,569,987	
First New York	178	6	26	158	1,065,182	107,917	25,250	52,824,142	14,632,717	17,544,837	80,500	94,124	49,737,393
Second New York	310	8	28	101	451,953	128,236	21,853	26,142,113	2,615,271	2,859,516	58,800	123,790	25,715,578
Third New York	183	11	37	157	918,018	450,189	106,255	81,229,794	6,715,095	4,912,156	871,930	237,846	81,903,908
Fourth New York	134	2	14	122	444,137	935,605	22,220	74,133,612	3,210,745	1,940,739	3,519,500	117,815	74,737,933
Twenty-first New York	41	0	14	27	27,799	5,393	2,482	1,011,760	289,513	116,306	3,372	1,776,535	
Twenty-eighth New York	53	0	6	52	106,596	9,373	10,718	5,013,885	747,838	531,351	21,072	5,209,300	
North Carolina	6	0	0	6	307,021	250	469,481	33,254,171	428,254	357,455	50,970	33,274,000	
North Dakota	2	0	0	2	857	98	145	37,600	2,400			40,000	
First Ohio	31	1	3	29	859,899	70,428	110,041	24,050,880	904,592	264,895	75,997	21,614,580	
Tenth Ohio	25	1	2	20	262,124	2,913,452	291,311	208,017,997	2,275,004	3,297,943	1,235,350	169,858	203,589,860
Eleventh Ohio	25	1	2	24	62,359	266	16,620	4,379,343	358,419	402,451	2,151	4,333,193	
Eighteenth Ohio	56	0	12	44	269,926	41,379	229,902	28,885,375	2,974,252	516,451	49,176	31,393,000	
Oregon	1	0	1	10	3,368	2,169	857	218,982	18,200	4,460	6,792	325,930	
First Pennsylvania	373	3	63	313	25,868,737	11,042,842	7,268,120	1,986,181,144	46,623,253	25,418,695	30,659,725	520,512	1,974,754,765
Twelfth Pennsylvania	23	2	4	21	552,010	5,671,851	4,004	354,445,329	5,687,968	10,087,816	3,533,700	9,323	344,632,958
Twenty-third Pennsylvania	39	2	5	36	329,650	3,939	89,612	21,117,128	2,108,462	1,499,467	13,062	21,713,061	
Rhode Island	24	2	5	21	129,712	2,184	10,350	6,427,792	1,195,059	551,574	6,582	7,064,695	
South Carolina	3	0	0	3	1,241,198	2,575,761	201	228,945,210	6,928,015	4,539,588	8,199,000	1,740	221,132,897
South Dakota	3	0	2	1	324	554	45	46,497			897	44,600	
Tennessee	8	0	1	7	193,842	30,597	2,217	10,124,660	8,344,982	2,200,555	9,423	16,259,664	
First Texas	7	0	1	6	137,367	6,383	24,938	8,127,186	242,015	161,465	1,871	8,295,885	
Second Texas	3	0	0	3	1,565	242	1,613	178,581	14,179	2,967	1,768	188,225	
Utah	2	0	1	1	3,658	10,349	9	859,732	35,925	15,375	6,756	873,626	
Vermont	1	0	0	1									
Virginia	11	0	2	9	3,965,377	1,063,290	1,887	281,456,697	26,044,160	8,063,448	2,688,725	2,718	294,064,216
Washington	7	0	2	5	1,103	432	1,189	137,943	34,575	35,109	3,693	130,725	
West Virginia	22	0	3	19	1,775,376	1,165	322	82,676,218	2,861,205	1,304,547	50,000	838	84,182,038
Wisconsin	200	4	23	181	200,849	63,951	129,930	19,254,145	609,384	192,095	245,329	19,426,105	
Wyoming	1	0	0	1									
Total, 1942	2,939	76	474	2,541	64,860,766	37,727,231	18,742,658	5,840,804,617	205,596,500	141,037,733	67,508,756	6,837,095	5,821,468,583
Total, 1941	3,254	123	438	2,939	66,279,166	34,540,976	17,370,186	5,610,175,092	254,162,362	205,504,956	13,933,153	6,910,320	6,637,684,625
Increase	315	47	36	398	1,418,400	3,186,255	1,372,472	230,628,925	48,565,862	64,537,223	53,575,603	73,225	183,783,958
Decrease													

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	In business Jan. 1, 1942	Opened	Closed	In business Jan. 1, 1943	Pounds Un-stemmed	Pounds Stemmed	Pounds Scraps, cuttings, and clippings	Number Manufactured	Number On hand Jan. 1, 1942	Number On hand Jan. 1, 1943	Number For exportation	Number Personal consumption	Number Tax-paid ³
California	96	4	21	79	920,502	497,283	2,954	78,265,605	12,612,273	16,394,745	448,425	134,303	73,598,405
Illinois	345	9	47	307	289,159	149,584	126,848	26,145,766	953,075	641,896		348,526	26,108,419
Missouri	55	1	7	49	141,485	232,654	19,730	20,229,737	100,701	102,361		90,632	20,137,245
New Jersey	109	0	17	92	3,750,973	7,306,004	572,059	610,909,413	28,805,568	18,150,839	10,263,012	543,230	609,849,900
New York	704	27	114	617	3,013,695	1,636,713	192,778	249,955,336	28,211,150	27,913,995	4,530,450	603,019	236,000,022
Ohio	137	3	23	117	984,888	3,025,525	647,934	263,333,595	6,512,267	4,481,740	1,235,350	285,182	263,840,590
Pennsylvania	435	7	72	370	26,750,397	16,718,032	7,361,736	2,361,743,601	54,419,683	37,005,978	34,193,425	542,897	2,341,000,784
Texas	10	0	1	9	138,932	6,625	26,551	8,306,067	256,194	164,432		3,639	8,394,190

¹ The number of factories in business includes factories which manufactured the small cigars shown in table 16.
² Cigars were also removed from factories without payment of tax as follows: (a) For use of the United States: Florida, 50,000 cigars; (b) For use as sea stores: First California, 2,000; Florida, 28,000; Indiana, 340,000; fifth New Jersey, 908,000; third New York, 119,000; first Pennsylvania, 1,450,700; twelfth Pennsylvania, 1,959,500; South Carolina, 2,000,000; Virginia, 2,881,750; total, 9,498,950 cigars.
³ The number of cigars of each class removed tax-paid at different rates is shown in table 14. Average quantity of leaf tobacco used per 1,000 large cigars, 24 pounds.

TABLE 14.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1942, by collection districts and by States

DISTRICT	Class A (manufactured to retail at not more than 2½ cents each)—tax-paid at \$2.50 per thousand	Class B (manufactured to retail at more than 2½ cents each and not more than 4 cents each)—tax-paid at \$3 per thousand	Class C (manufactured to retail at more than 4 cents each and not more than 6 cents each)—tax-paid at \$4 per thousand	Class D (manufactured to retail at more than 6 cents each and not more than 8 cents each)—tax-paid at \$7 per thousand	Class E (manufactured to retail at more than 8 cents each and not more than 15 cents each)—tax-paid at \$10 per thousand	Class F (manufactured to retail at more than 15 cents each and not more than 20 cents each)—tax-paid at \$15 per thousand	Class G (manufactured to retail at more than 20 cents each)—tax-paid at \$20 per thousand	Total	Value of stamps used
	Number	Number	Number	Number	Number	Number	Number	Number	
Alabama	31,242,025	13,944,150	26,175		1,825			45,214,175	\$104,511.23
Arkansas	66,175	7,100	27,100	800	200			101,375	270.00
First California	39,512,468	2,578,350	2,295,060	28,625	319,265	6,200	25	44,739,993	102,245.74
Sixth California	4,693,969	477,500	19,400,005	88,525	4,474,582	23,250	650	29,158,412	153,172.91
Colorado	481,895		123,595		7,090			612,580	1,572.89
Connecticut	20,554,630	181,900	10,197,050	25,300	1,535,100			32,494,580	104,804.66
Delaware	62,500		18,875		500			81,875	210.75
Florida	780,980,574	114,674,395	104,800,333	18,055,718	17,538,203	6,940,650	242,400	1,043,232,273	2,861,507.85
Georgia	308,795	1,100	63,000		350			373,155	883.40
Idaho	5,500							5,500	12.50
First Illinois	11,930,220	246,250	8,309,750	314,095	1,349,524	112,875	7,550	22,273,264	82,148.61
Eighth Illinois	2,940,175	79,280	748,895	9,850	56,975			3,835,155	9,917.36
Indiana	90,982,938	242,415	36,088,979	13,163	3,839,615	2,175	400	131,789,685	387,758.38
Iowa	734,275	121,100	150,300	21,850	5,525			1,033,050	2,668.60
Kansas	54,700		6,200					60,900	141.05
Kentucky	3,705,035	18,700	792,350	4,445	33,475			4,555,005	11,116.69
Louisiana	48,638,613	2,020,065	22,574,711	132,300	2,946,825	93,375	500	76,406,389	241,304.75
Maine	549,210	36,300	497,790	1,950	106,825			1,192,075	4,690.00
Maryland	8,459,700	85,500	1,981,920	22,000	85,985	200		10,635,305	26,332.33
Massachusetts	43,912,617	1,122,255	12,739,425	50,580	2,778,320	7,150		60,610,347	177,451.61
Michigan	53,120,541	2,537,210	22,884,598	1,262,250	5,313,651	1,077,870	11,200	86,296,820	301,614.31
Minnesota	1,101,740	4,600	509,235	2,650	37,075			1,655,300	4,754.29
First Missouri	3,951,400	3,550	1,030,800	2,350	82,575	250	450	5,071,375	13,265.61
Sixth Missouri	12,186,670	135,400	2,614,750	24,050	105,000			15,065,870	36,621.19
Montana	33,500		35,800		12,300			79,600	353.50
Nebraska	140,500		20,300	2,300	300			163,400	386.25
Nevada	50		600					650	3.10
New Hampshire	47,787,770	67,325	18,939,218	6,980	2,134,575	725		68,936,593	200,902.61
First New Jersey	105,612,534	2,498,395	28,227,184	153,625	2,355,740	432,385	50	139,279,913	372,143.69
Second New Jersey	333,212,729	19,249,977	100,798,855	1,228,575	15,510,696	545,475	23,700	470,569,987	1,362,962.70
Third New Jersey	40,005,337	2,023,017	6,837,712	196,125	665,337	9,550	300	49,737,398	125,277.08
Second New York	18,093,529	2,037,070	4,133,859	434,940	836,710	163,250	14,210	23,715,578	78,088.57
Third New York	93,681,905	2,719,139	20,523,741	2,191,550	4,676,013	975,850	65,710	81,803,968	294,651.52
Fourteenth New York	50,462,342	1,749,085	16,835,948	596,300	1,981,433	222,185		71,737,303	208,140.87
Twenty-first New York	1,374,760		352,675		49,100			1,776,535	4,872.85
Twenty-eighth New York	4,201,725	149,900	691,375	16,330	80,950			5,366,300	13,367.42
North Carolina	28,584,525	1,679,600	3,009,775	100				33,274,000	74,272.75
North Dakota	34,750	5,250	3,309,615	9,625	207,750			40,980	96.25
First Ohio	19,087,440	1,903,250	3,196,730	6,870,150	1,201,525	6,900		24,614,560	60,233.19
Tenth Ohio	159,034,235	8,287,300	28,195,730	1,173				203,589,850	517,831.94
Eleventh Ohio	3,828,785	451,760	51,450	1,175				4,333,160	9,371.34
Eighteenth Ohio	26,034,556	1,149,575	3,724,614	24,475	381,730	50		31,303,000	74,896.69
Oregon	225,125	10,100	71,560	3,050	16,095			325,930	890.60
First Pennsylvania	1,535,950,007	61,276,000	335,257,734	2,210,800	38,334,545	1,716,329	9,350	1,974,754,765	5,172,081.17
Twelfth Pennsylvania	268,703,410	3,536,070	68,905,658	22,275	3,347,795	17,750		344,532,958	878,115.85
Twenty-third Pennsylvania	19,127,566	2,418,525	100,645	2,000	64,325			21,713,061	47,170.01
Rhode Island	6,883,850		174,900		3,945			7,064,695	14,919.50
South Carolina	189,408,497	320,600	31,400,750	1,900	1,150			221,132,897	509,311.92
South Dakota	34,000	9,700	106,562		12,150			147,410	347.00
Tennessee	15,605,052	535,900	2,636,970	3,050	688,620	700	400	16,259,664	29,035.77
First Texas	4,831,375	44,750	2,636,970	3,050	688,620	700	400	8,205,865	20,035.77
Second Texas	133,125	10,300	42,375	1,350	1,175			188,325	491.60
Utah	503,000	750	307,151		62,625			873,526	3,118.08
Virginia	271,803,668	11,291,725	10,392,298	950	485,575			294,064,216	635,145.35
Washington	105,450	450	24,375	150	300			130,725	320.37
West Virginia	69,424,935	14,282,703	472,700	1,200	500			84,182,038	183,651.25
Wisconsin	13,590,255	42,805	4,952,635	140,000	649,460	50,975	575	19,426,105	58,022.43
Total, 1942	4,444,878,543	276,249,311	939,113,330	4,050,496	114,390,814	12,405,619	371,470	5,821,468,583	15,592,064.94
Total, 1941	5,102,151,826	43,137,675	468,743,424	23,188,218	463,482			5,637,684,625	12,927,167.09
Increase		233,111,636	470,369,906	10,871,278	113,927,332	12,405,619	371,470	183,783,958	2,664,897.85
Decrease	657,273,283								

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Number	Number	Number	Number	Number
California	44,206,368	3,055,850	21,695,065	117,150	4,793,847	29,450	675	73,898,405	\$255,418.65
Illinois	14,879,395	325,510	9,058,845	323,945	1,406,499	112,875	1,550	26,108,419	92,065.97
Missouri	16,138,070	138,950	3,645,550	26,400	187,575	250	450	20,137,245	49,886.80
New Jersey	438,825,263	21,748,372	129,026,019	1,382,200	17,866,436	977,860	23,750	609,849,900	1,733,106.29
New York	164,879,628	8,678,211	49,377,310	3,315,265	8,298,553	1,370,835	80,220	236,000,622	722,398.94
Ohio	207,985,036	11,782,775	35,369,399	6,905,425	1,791,005	6,950		253,840,590	692,313.16
Pennsylvania	1,823,780,983	67,230,595	404,264,037	2,235,075	41,746,665	1,734,079	9,350	2,341,900,784	6,097,373.03
Texas	4,964,500	55,050	2,679,345	4,400	689,795	700	400	8,394,190	29,527.37

¹ The total class A cigars shown as removed includes 4,370,956,408 cigars (manufactured to retail at not more than 5 cents each) removed prior to November 1, 1942, as class A tax-paid at \$2 per thousand.

² The total class B cigars shown as removed includes 50,512,191 cigars (manufactured to retail at more than 5 cents each and not more than 8 cents each) removed prior to November 1, 1942, as class B tax-paid at \$3 per thousand.

³ The total class C cigars shown as removed includes 431,295,690 cigars (manufactured to retail at more than 8 cents each and not more than 15 cents each) removed prior to November 1, 1942, as class C tax-paid at \$5 per thousand.

⁴ The total class D cigars shown as removed includes 20,407,892 cigars (manufactured to retail at more than 15 cents each and not more than 20 cents each) removed prior to November 1, 1942, as class D tax-paid at \$10.50 per thousand.

⁵ The total class E cigars shown as removed includes 435,408 cigars (manufactured to retail at more than 20 cents each) removed prior to November 1, 1942, as class E tax-paid at \$13.50 per thousand.

TABLE 15.—Cigars weighing more than 3 pounds per thousand: Manufactured and removed tax-paid for domestic consumption from customs bonded manufacturing warehouses, class 6, by classes, calendar year 1942¹

Year	Number of warehouses				Tobacco used			Manufactured
	In business Jan. 1	Opened	Closed	In business Dec. 31	Unstemmed	Stemmed	Scraps	
1942	6	1	1	6	Pounds 789,946	Pounds 907,694	Pounds 26,200	Number 111,202,989
1941	6	0	0	6	779,853	1,037,912	121,162	114,924,897
Increase	0	1	1	0	10,093			
Decrease						130,218	94,962	3,721,908

Year	Removed tax-paid								Value of stamps used
	Class A	Class B	Class C	Class D	Class E	Class F	Class G	Total	
1942	Number 21,566,118	Number 1,151,525	Number 54,295,303	Number 14,931,456	Number 8,064,740	Number 6,640,364	Number 910,357	Number 107,559,863	\$674,229.15
1941	28,392,519	1,014,594	66,191,180	17,198,601	1,561,402			114,358,296	592,448.96
Increase		136,931			6,503,338	6,640,364	910,357		81,780.19
Decrease	6,826,401		11,895,877	2,267,145				6,798,433	

¹ Compiled from monthly returns filed with the collector of customs by the manufacturers operating the warehouses. The above figures are not included in table 14, which shows operations of factories under the internal revenue laws only. These bonded manufacturing warehouses are operated exclusively under customs supervision, under the provisions of Title III, sec. 311, of the Tariff Act of 1930.

² The total class A cigars shown as removed includes 21,548,918 cigars (manufactured to retail at not more than 5 cents each) removed prior to Nov. 1, 1942, as class A tax-paid at \$2 per thousand.

³ The total class B cigars shown as removed includes 1,151,525 cigars (manufactured to retail at more than 5 cents each and not more than 8 cents each) removed prior to Nov. 1, 1942, as class B tax-paid at \$3 per thousand.

⁴ The total class C cigars shown as removed includes 52,356,953 cigars (manufactured to retail at more than 8 cents each and not more than 15 cents each) removed prior to Nov. 1, 1942, as class C tax-paid at \$5 per thousand.

⁵ The total class D cigars shown as removed includes 14,461,656 cigars (manufactured to retail at more than 15 cents each and not more than 20 cents each) removed prior to Nov. 1, 1942, as class D tax-paid at \$10.50 per thousand.

⁶ The total class E cigars shown as removed includes 1,285,596 cigars (manufactured to retail at more than 20 cents each) removed prior to Nov. 1, 1942, as class E tax-paid at \$13.50 per thousand.

NOTE.—Average quantity of leaf tobacco used per 1,000 cigars, 18.3 pounds.

TABLE 16.—Cigars weighing not more than 3 pounds per thousand: Quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1942, by collection districts and by States

DISTRICT	Tobacco used			Cigars weighing not more than 3 pounds per thousand					Value of stamps used
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1942	On hand Jan. 1, 1943	Removed ¹		
	Pounds	Pounds	Pounds	Number	Number	Number	For exportation	Tax-paid during 1942	
Florida	7,953		13,303	7,112,375	173,199	10,118	3,220	7,272,236	\$5,454.18
Fifth New Jersey	171		401	191,200	34,980	1,040		225,140	168.85
Second New York	8,427		6,118	3,677,210	115,670	154,280	34,000	3,604,600	2,703.45
Third New York	597	1,833	390	900,660	69,216	7,166		932,410	714.31
First Pennsylvania	621		2,207	896,980		68,250		828,730	621.55
Twenty-third Pennsylvania	77			15,400	2,600			18,000	12.50
South Carolina	18,660	19,887		11,041,107	996,530	184,900	57,000	11,795,737	8,846.80
Virginia	139,174	217,986		109,315,130	5,037,960	3,376,190	1,216,050	109,735,850	82,301.89
Total, 1942	175,680	239,406	22,419	133,150,062	6,420,155	3,801,944	1,310,270	134,432,703	100,824.53
Total, 1941	202,837	204,889	71,682	146,710,757	6,038,151	6,420,155	507,585	146,420,968	109,815.73
Increase		34,517					802,685		
Decrease	27,157		49,263	13,560,695	217,996	2,618,211		11,988,265	8,991.20

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
New York	9,024	1,833	6,508	4,577,870	174,886	161,446	34,000	4,557,010	\$3,417.76
Pennsylvania	698		2,207	912,380	2,600	68,250		846,730	635.05

¹ Cigars were also removed from factories without payment of tax as follows: (a) For personal consumption and experimental purposes: Third New York, 300 cigars. (b) For use as sea stores: Virginia, 25,000 cigars.

NOTE.—The number of factories in business are included in table 13. Average quantity of leaf tobacco used per 1,000 small cigars, 3.94 pounds.

TABLE 17.—Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1942, by collection districts and by States

DISTRICT	Number of factories ¹				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used		
	In business Jan. 1, 1942	Open-ed	Close-d	In business Jan. 1, 1943	Unstem-med	Stemmed	Scraps, cuttings, and clip-pings	Manufactured	On hand Jan. 1, 1942	On hand Jan. 1, 1943	Removed for exportation ²	Tax-paid during 1942			
												At \$3.25 per M		At \$3.50 per M ³	
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number		
First California	4	0	1	3	1,126,494	10,296,078	316,443	5,026,770,705	90,499,445	56,931,800	475,300,600	3,312,048,700	526,963,120	\$12,608,529.20	
Sixth California	2	0	0	2	3	294	81	97,961	3,182	719	-	70,000	29,500	330.75	
Florida	1	0	0	1	202	-	-	49,908	45,396	15,680	-	70,512	9,112	261.06	
Kentucky	3	0	0	3	26,334,957	9,167,484	334,271	14,750,875,371	34,432,130	126,542,200	644,078,030	10,733,614,236	2,401,103,865	43,288,109.79	
Maryland	1	0	0	1	11	-	-	3,350	-	-	-	1,250	2,100	11.41	
Massachusetts	3	0	0	3	1,933	320	130	801,640	13,350	13,000	-	734,800	67,190	2,623.27	
Michigan	1	0	0	1	-	-	-	-	-	-	-	-	-	-	
First Missouri	1	0	0	1	-	-	-	17,100	6,821,800	960	362,000	5,952,420	508,406	21,124.76	
First New Jersey	0	1	1	0	-	-	-	132,000	54,849,280	-	-	54,849,280	-	178,260.16	
Fifth New Jersey	3	0	0	3	2,865,037	29,349,270	1,498,454	14,578,605,560	4,331,700	59,943,000	600,496,360	10,439,895,280	2,598,110,080	43,023,044.94	
First New York	1	0	0	1	-	-	-	1,460,513	588,095,588	1,542,780	3,061,408	4,694,420	98,003,700	1,907,583.66	
Second New York	14	2	3	13	167,014	921,758	2,952	474,419,918	2,906,220	5,104,514	2,687,100	375,794,624	93,469,260	1,548,474.94	
Third New York	5	2	0	7	2,755	429	298	978,710	36,987	29,087	-	763,010	220,560	3,251.74	
Fourteenth New York	1	0	0	1	-	-	-	44	14,800	600	100	12,200	3,100	50.50	
North Carolina	7	1	0	8	21,544,759	240,685,708	15,097,818	123,205,733,540	283,570,170	220,233,200	4,719,670,464	93,274,916,518	19,783,729,108	372,386,530.56	
Tenth Ohio	0	1	0	1	-	-	-	-	-	-	-	-	-	-	
First Pennsylvania	3	0	1	2	20,650	11,582,408	64	4,870,807,250	2,461,000	5,623,400	49,021,600	4,098,469,060	681,217,130	15,704,284.40	
Twelfth Pennsylvania	1	0	0	1	-	-	-	272,923	109,924,755	500,000	2,583,000	1,625,200	66,081,055	12,095,500	257,097.68
Virginia	9	1	0	10	83,772,615	124,788,635	18,092,116	93,852,012,630	197,694,696	274,385,326	4,351,799,070	71,065,669,970	14,952,204,100	283,296,351.75	
Total, 1942	60	8	6	62	135,836,430	426,792,384	37,231,207	257,520,862,826	618,038,616	754,466,494	11,349,734,844	235,058,145,080	774,225,920.47		
Total, 1941	66	4	10	60	122,810,396	349,174,635	28,841,777	217,934,924,732	344,309,267	618,032,916	9,598,300,460	206,075,686,197	669,745,980.14		
Increase		4		2	13,026,034	77,617,749	8,389,430	39,585,938,094	273,729,249	136,433,578	1,751,434,384	28,982,458,883	104,479,940.33		
Decrease	6		4												

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number	
California	6	0	1	5	1,126,497	10,296,372	316,443	5,026,868,666	90,502,627	56,932,519	475,300,600	3,312,118,700	526,962,620	\$12,608,859.95
New Jersey	3	1	1	3	2,865,037	29,349,270	1,650,464	14,635,454,840	4,331,700	59,943,000	600,496,360	10,491,743,560	2,598,110,080	43,291,305.10
New York	21	4	3	22	169,769	922,187	1,469,807	1,063,509,018	4,486,587	8,195,109	7,381,820	857,976,174	191,696,620	3,459,360.74
Pennsylvania	4	0	1	3	20,650	11,582,408	272,987	4,980,732,005	2,961,000	8,206,400	50,646,800	4,164,550,115	693,312,630	15,961,382.08

¹ The number of factories in business includes those factories which manufactured large cigarettes shown in table 18.

² Cigarettes were also removed from factories without payment of tax as follows: (a) For personal consumption and experimental purposes: First California, 930; sixth California, 924; Kentucky, 3,858,480; second New York, 20,640; third New York, 3,040; North Carolina, 2,903,040; first Pennsylvania, 354,060; Virginia, 6,249,260; total, 13,391,274 cigarettes. (b) For use of the United States: Kentucky, 556,374,000; fifth New Jersey, 495,232,200; first New York, 1,200,000; North Carolina, 970,800,600; first Pennsylvania, 32,503,000; twelfth Pennsylvania, 15,000,000; Virginia, 1,120,691,100; total, 3,101,800,900 cigarettes. (c) For use as sea stores: First California, 246,025,000; Kentucky, 319,736,630; fifth New Jersey, 479,260,340; first New York, 1,272,500; second New York, 250,000; North Carolina, 4,517,049,880; first Pennsylvania, 6,080,000; twelfth Pennsylvania, 13,040,000; Virginia, 2,278,648,500; total, 7,861,362,850 cigarettes.

³ The higher rate became effective Nov. 1, 1942.

⁴ Includes 193,910,349,255 cigarettes tax-paid at \$3.25 per 1,000 and 41,147,795,825 cigarettes tax-paid at \$3.50 per 1,000.

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.93 pounds.

TABLE 18.—Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1942, by collection districts and by States

DISTRICT	Tobacco used				Cigarettes weighing more than 3 pounds per thousand				Value of stamps used
	Unstemmed Pounds 1	Stemmed Pounds 8	Scraps, cuttings, and clippings Pounds	Manufactured Number 1,100	On hand Jan. 1, 1942 Number	On hand Jan. 1, 1943 Number	Tax-paid during 1942		
							At \$7.80 per M	At \$8.40 per M 1	
Sixth California					100	100	1,200	1,100	\$8.58
Fifth New Jersey	2,683	7,623	6	1,200	53,302	34,000	1,474,350	630,220	9.36
Second New York	372	13	30	2,081,248	4,000	4,000	43,050	9,700	16,709.02
Third New York	916		223	62,150			239,050	44,600	417.27
North Carolina	27		538	289,680		6,000	4,470	1,210	2,239.46
First Pennsylvania				5,680			63,620	18,590	46.03
Twelfth Pennsylvania				72,110					573.61
Total, 1942	3,799	7,644	797	2,493,168	58,002	38,100	2,517,070	6,000	20,033.33
Total, 1941	7,205	1,041	717	1,790,262	93,550	58,002	1,769,110	27,000	14,033.06
Increase		6,003	80	712,906	35,548	19,902	717,900		6,020.27
Decrease	3,496								

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds 1	Pounds 8	Pounds	Number	Number	Number	Number	Number	Number
New York	2,855	7,636	30	2,133,398	57,902	38,000	1,917,880	635,920	\$17,177.29
Pennsylvania	27		638	77,740			57,960	19,800	618.04

¹ The higher rate became effective Nov. 1, 1942.
² Includes 1,316,750 cigarettes tax-paid at \$7.80 per 1,000 and 709,320 cigarettes tax-paid at \$8.40 per 1,000.

NOTE.—The number of factories in business are included in table 17. A average quantity of leaf tobacco used per 1,000 large cigars, 6.01 pounds.

TABLE 19.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1933 to 1942¹

Year	Cigars		Cigarettes		Tobacco and snuff Pounds	Total Pounds
	Large ² Pounds	Small Pounds	Large Pounds	Small Pounds		
1934	110,203,242	919,672	882,144	374,500,769	289,024,051	775,529,878
1935	113,066,319	675,894	14,050	399,444,333	262,731,465	775,932,061
1936	125,875,214	702,567	12,474	453,314,812	267,401,957	847,367,024
1937	127,879,843	773,417	18,699	479,942,665	264,309,344	872,923,998
1938	118,161,858	589,451	14,151	483,826,314	262,710,323	865,302,097
1939	122,071,819	609,278	24,983	509,107,672	253,483,449	885,299,201
1940	126,309,121	525,764	13,864	535,208,981	260,662,967	922,715,697
1941	135,494,049	571,598	9,639	626,832,279	246,177,552	1,009,085,117
1942	140,153,951	524,780	15,054	754,534,551	235,836,506	1,131,064,842

¹ The quantities given are unstemmed equivalent of all kinds of tobacco used. Stemmed leaf and scraps, etc., used in manufacturing have been converted to unstemmed equivalent at the ratio of 3 pounds stemmed, etc., to 4 pounds unstemmed.
² Does not include tobacco used in bonded manufacturing warehouses.

TABLE 20.—Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1933 to 1942

Year	TOBACCO AND SNUFF						
	Plug Pounds	Twist Pounds	Fine cut Pounds	Scrap chewing Pounds	Smoking Pounds	Snuff Pounds	Total Pounds
1933	61,361,495	5,041,990	3,120,427	44,724,472	191,766,382	36,098,394	342,113,160
1934	62,759,957	5,079,904	2,970,421	44,786,387	193,075,426	36,893,903	345,565,998
1935	60,588,460	5,604,226	4,683,060	44,006,896	191,750,069	36,095,140	342,727,861
1936	59,164,521	6,372,164	5,068,192	45,342,446	194,006,958	38,022,225	347,976,506
1937	58,330,801	6,774,192	4,999,260	45,559,414	187,774,329	37,141,208	340,579,204
1938	54,494,646	6,838,854	4,572,346	42,775,966	200,693,591	37,173,135	345,368,538
1939	51,262,796	5,732,777	4,701,102	41,350,992	202,289,113	37,969,933	343,306,713
1940	48,758,919	5,605,287	4,176,364	42,909,979	205,101,032	37,871,628	344,423,209
1941	50,230,116	5,613,755	5,068,935	44,208,645	197,688,839	39,616,452	342,426,742
1942	54,299,951	6,023,961	5,083,913	48,345,599	175,656,502	41,002,677	330,412,603

CIGARS AND CIGARETTES

Year	Cigars		Cigarettes	
	Weighing more than 3 pounds per thousand	Weighing not more than 3 pounds per thousand	Weighing more than 3 pounds per thousand	Weighing not more than 3 pounds per thousand
1933	4,300,044,810	209,514,620	2,845,705	114,874,217,470
1934	4,525,780,084	221,976,561	88,262,405	129,976,333,581
1935	4,685,369,674	177,822,178	2,504,490	139,966,179,916
1936	5,172,278,612	180,005,714	2,457,940	153,893,958,304
1937	5,303,368,834	198,584,972	3,056,480	169,969,319,880
1938	5,014,757,804	162,989,705	2,637,530	171,686,382,671
1939	5,197,627,088	156,930,932	4,368,790	180,666,824,480
1940	5,235,271,076	134,738,339	2,248,740	189,371,258,171
1941	5,610,175,692	146,710,767	1,790,262	217,934,924,732
1942	5,840,804,617	133,150,062	2,503,168	257,520,882,826

NOTE.—Compiled from statements of accounts prepared from manufacturers' inventories and monthly returns filed under the United States internal revenue laws. For cigars produced in and removed for domestic consumption from bonded manufacturing warehouses, see table 15.

TABLE 21.—Summary of operations of manufacturers of tobacco and cigars, calendar year 1942
MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

Tobacco manufacturers		Cigar manufacturers	
Producing—		Producing—	
Plug tobacco exclusively.....	3	Small cigars exclusively.....	1
Twist tobacco exclusively.....	6	Large cigars exclusively.....	2,526
Fine cut tobacco exclusively.....	4	Small cigarettes exclusively.....	38
Scrap chewing tobacco exclusively.....	87	Large cigarettes exclusively.....	0
Smoking tobacco exclusively.....	297	Two or more kinds.....	38
Snuff exclusively.....	16	Total.....	2,603
Two or more kinds.....	84		
Total.....	497		
Quasi manufacturers except perique.....	146		
Perique producers and dealers.....	35		
Total.....	678		

NUMBER OF TOBACCO MANUFACTURERS, AGGREGATE QUANTITY OF EACH KIND, AND TOTAL OF ALL KINDS OF TOBACCO PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1941 AND 1942

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced						
		Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1941								
Under 50,000.....	528	639	104,420	83,516	383,111	1,327,671	125,231	2,023,588
50,000 to 100,000.....	14	72,772	47,028	5,246	389,958	490,301		1,005,305
100,000 to 250,000.....	13	238,156	256,293	5,488	320,997	1,129,677	190,408	2,150,019
250,000 to 500,000.....	11	69,377	1,480,116	3,754	710,510	1,522,254		3,786,011
500,000 to 5,000,000.....	14	3,658,056	1,711,883	2,402,702	2,345,451	13,129,022	2,195,591	25,442,705
Over 5,000,000.....	21	46,191,116	2,014,015	2,568,229	40,059,618	180,089,914	37,096,222	308,019,114
Total.....	601	50,230,116	5,613,755	5,068,935	44,208,645	197,688,839	39,616,452	342,426,742
1942								
Under 50,000.....	491	596	147,351	87,599	419,973	1,195,135	88,778	1,939,434
50,000 to 100,000.....	12	102,560	12,426		3,0974	294,245	52,273	812,478
100,000 to 250,000.....	10		128,682	5,463	307,081	1,007,244	201,938	1,649,508
250,000 to 500,000.....	12	564,906	1,308,281	3,337	695,832	1,480,609	665	4,053,610
500,000 to 5,000,000.....	15	2,958,134	2,225,480	2,236,465	2,373,752	17,594,219	2,179,487	29,567,517
Over 5,000,000.....	20	50,673,753	2,201,761	2,751,040	44,197,987	154,085,050	38,480,456	292,390,056
Total.....	560	54,299,951	6,023,961	5,083,913	48,345,699	175,656,502	41,002,677	339,412,603

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1941	1942	Increase or decrease (-)	Per cent of total	
	1941	1942	Increase or decrease (-)				1941	1942
							Pounds	Pounds
Under 50,000.....	528	491	-37	2,023,588	1,939,434	-84,154	0.59	0.59
50,000 to 100,000.....	14	12	-2	1,005,305	812,478	-192,827	.29	.24
100,000 to 250,000.....	13	10	-3	2,150,019	1,649,508	-500,511	.63	.50
250,000 to 500,000.....	11	12	1	3,786,011	4,053,610	267,599	1.11	1.23
500,000 to 5,000,000.....	14	15	1	25,442,705	29,567,517	4,124,812	7.43	8.95
Over 5,000,000.....	21	20	-1	308,019,114	292,390,056	-15,629,058	89.95	88.49
Total.....	601	560	-41	342,426,742	330,412,603	-12,014,139	100.00	100.00

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1941 AND 1942

Output of cigars	Number of manufacturers			Aggregate cigar production			Per cent of total production	
	1941	1942	Increase or decrease (-)	1941	1942	Increase or decrease (-)	1941	1942
				Number	Number	Number		
Under 250,000.....	2,966	2,620	-346	130,989,646	118,852,284	-12,137,362	2.34	2.04
250,000 to 500,000.....	147	141	-6	51,987,381	49,155,904	-2,831,477	.93	.84
500,000 to 1,000,000.....	87	71	-16	62,198,093	50,277,660	-11,920,433	1.11	.86
1,000,000 to 2,000,000.....	30	31	1	43,700,797	43,864,194	163,397	.78	.75
2,000,000 to 3,000,000.....	19	19	0	47,926,508	48,148,502	221,994	.85	.82
3,000,000 to 4,000,000.....	10	11	1	34,239,432	38,462,698	4,223,266	.61	.66
4,000,000 to 5,000,000.....	9	6	-3	39,311,704	26,974,256	-12,337,448	.70	.46
5,000,000 to 7,500,000.....	18	16	-2	111,881,078	99,452,020	-12,429,058	1.99	1.70
7,500,000 to 10,000,000.....	11	13	2	95,139,896	114,361,725	19,221,829	1.70	1.96
10,000,000 to 20,000,000.....	23	25	2	349,610,689	373,627,231	24,016,542	6.23	6.40
20,000,000 to 40,000,000.....	25	29	4	711,318,480	827,818,911	116,500,431	12.68	14.17
Over 40,000,000.....	32	33	1	3,931,870,488	4,049,809,232	117,938,744	70.08	69.34
Total.....	3,377	3,015	-362	5,610,175,692	5,840,804,617	230,628,925	100.00	100.00

TABLE 22.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1943, by collection districts*

TOBACCO AND SNUFF					
District	Unaccounted for July 1, 1942	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1943
	Pounds	Pounds	Pounds	Pounds	Pounds
First California		11,629	11,471		
First Illinois	6,953	67,224	61,576	1,238	128
Kentucky	382,570	2,194,606	1,947,062	2,220	11,563
First Missouri	26,662	1,399,030	1,327,119	51	627,894
First New York		170	170		98,323
Third New York		66,172	49,979		
North Carolina	112,497	3,901,413	3,583,712	3,798	16,193
First Ohio	3,651	619,812	500,698	655	426,460
First Pennsylvania	152	1,371	892		122,110
Twelfth Pennsylvania	764	452,637	410,637		721
Tennessee		1,307	594		42,764
Virginia	191,205	3,452,061	3,198,472	17,393	713
West Virginia	835	21,889	21,905	83	427,401
Total	725,289	12,189,321	11,114,197	25,418	1,774,966

PERIQUE TOBACCO, SCRAPS, CUTTINGS, CLIPPINGS, SIFTINGS, ETC.

District	Pounds	Pounds	Pounds	Pounds	Pounds
Kentucky		13,184	13,184		
Louisiana	12,679	70,317	82,681		313
Tenth Ohio		6,984	6,984		
First Pennsylvania		5,132	5,132		
Total	12,679	95,617	107,981		313

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Number	Number	Number	Number	Number
First California		485,600	281,100		204,500
Sixth California	3,750	724,525	694,525	3,750	30,000
Florida	632,700	13,213,393	11,829,843	542,000	1,474,250
Indiana		2,737,800	2,018,300	112,900	606,600
Massachusetts		322,650	297,650		25,000
Michigan		991,200	722,200		269,000
New Hampshire		35,000	35,000		563,000
First New Jersey	281,050	2,936,950	2,655,000		1,894,250
Fifth New Jersey	1,086,550	13,972,550	12,822,650	342,250	25,000
First New York		80,500	55,500		108,000
Second New York	21,500	55,000	66,500		408,500
Third New York	125,500	999,350	987,350	37,500	557,000
Fourteenth New York	146,000	7,732,500	7,210,000	200,000	1,118,000
Tenth Ohio	86,000	3,066,750	2,550,250	45,500	322,500
Eleventh Ohio		1,118,000			7,739,500
Eighteenth Ohio		322,500	322,500		1,535,000
First Pennsylvania	3,173,350	63,101,000	58,048,900	465,950	2,387,500
Twelfth Pennsylvania	157,350	8,697,700	7,271,250	48,400	454,000
South Carolina	1,080,000	8,657,750	7,347,750	2,500	40,000
Virginia	630,250	3,042,275	3,159,675	58,850	
West Virginia		240,000	200,000		
Total	7,424,000	132,532,993	118,565,943	1,859,600	19,531,400

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Number	Number	Number	Number	Number
Second New York	34,000	99,800	34,000		99,800
Virginia	1,117,050	51,000	1,168,050		99,800
Total	1,151,050	150,800	1,202,050		99,800

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Number	Number	Number	Number	Number
North Carolina		8,000	8,000		

TABLE 22.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1943, by collection districts—Continued*

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000					
District	Unaccounted for July 1, 1942	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1943
	Number	Number	Number	Number	Number
First California	6,613,800	1,786,365,200	1,589,095,200	14,410,000	189,474,800
Kentucky	64,690,900	1,088,046,820	1,034,016,760	1,294,760	112,426,200
First Missouri	50,000	540,000	550,000	40,000	
Fifth New Jersey	16,842,000	890,717,900	885,872,760	2,460,140	13,227,000
First New York	664,800	5,272,600	5,792,600	144,800	
Second New York	120,000	6,613,400	5,583,600	39,000	1,110,800
North Carolina	267,472,700	7,612,923,916	6,614,440,760	34,848,416	1,231,107,440
First Pennsylvania	8,432,000	71,612,700	71,052,700	262,000	8,630,000
Twelfth Pennsylvania	10,000	419,800	249,800		180,000
Virginia	448,888,200	4,888,763,800	4,610,517,436	96,886,444	621,247,620
Total	813,784,400	16,346,176,636	14,826,171,616	150,385,660	2,183,403,860

CIGARETTE PAPER BOOKS

District	Number	Number	Number	Number	Number
Connecticut	972,992	9,880,560	9,041,520	221,760	1,590,272
Kentucky		1,728	1,728		
Massachusetts		58,849,360	52,408,320		6,441,040
Second New York	404,700	2,164,300	2,181,500		387,500
North Carolina	1,170,000	6,377,278	5,646,550	1,155,000	745,728
Total	2,547,692	77,273,226	69,279,618	1,376,760	9,164,540

TABLE 23.—*Withdrawal of manufactured tobacco, snuff, cigars, and cigarettes from factory in bond, for shipment or delivery as sea stores, fiscal year ended June 30, 1943*

Class of product	Unaccounted for July 1, 1942	Withdrawn from factory during year	Delivered to sea stores warehouses	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1943
Tobacco and snuff pounds	531,698	4,043,797	4,086,505	19,839	150	469,001
Large cigars number	214,000	23,863,700	21,588,800	1,157,550	3,500	1,327,850
Small cigarettes do	276,821,720	10,930,229,200	9,985,624,180	458,313,400	2,545,740	780,567,600

TABLE 24.—*Withdrawal of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco sea stores warehouses,¹ for shipment or delivery as sea stores, fiscal year ended June 30, 1943*

Class of product	Unaccounted for July 1, 1942	Withdrawn from warehouses during year	Delivered		Tax-paid or returned to factory	Unaccounted for July 1, 1943
			To vessels	For export		
Tobacco and snuff pounds	36,602	3,801,112	507,939	2,981,674	74,297	273,804
Large cigars number	280,100	23,548,400	1,389,200	21,137,750	50,800	1,230,750
Small cigarettes do	98,917,900	9,544,358,195	3,335,242,015	5,764,371,360	123,947,120	419,715,600

¹ There are now 36 such warehouses in operation.

Table 25.—Drawback of internal revenue taxes allowed on tobacco, snuff, cigars, and cigarettes reported, year ended June 30, 1943, by ports, and comparative total, for the years ended June 30, 1938, to June 30, 1942

Exported from port of—	Chains	Tobacco and snuff	Cigars		Cigarettes		Taxes back allowed
			Large	Small	Large	Small	
Los Angeles, Calif.	Number	Pounds	Number	Number	Number	Number	
San Francisco, Calif.	115	639	3,387,830				\$116.72
Baltimore, Md.	11	86,510	313,170				28,288.65
Seattle, Wash.	11	1,803	7,000				498.34
Total, 1943.	134	88,967 ²	3,718,030				29,903.76
Total, 1942.	35	2,084	3,164,330				2,002.79
Total, 1941.	7	1,144	13,825	5,000	298,230	1,138.71	1,732.82
Total, 1940.	17	7,430	13,825	17,000	701,703	1,428.17	1,654.98
Total, 1939.	15	5,926	10,800	10,100	530,198	2,291.22	1,817.22
Total, 1938.	24	10,684	35,000	21,330	9,880	1,258,411	6,064.33

Table 26.—Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during the fiscal years ended June 30, 1934, to June 30, 1943, inclusive

Fiscal year	Cigarette papers			Tax-paid packages, books, or sets		
	Domestic	Imported	Total	Domestic	Imported	Total
1934	1,690,133,447	539,625,666	2,469,759,113	9,720,460	59,141,230	68,861,690
1935	2,684,926,917	2,482,469	2,687,409,386	11,690,440	30,448,040	42,138,480
1936	2,860,210,926	1,333,333	2,861,544,259	40,797,487	21,622,880	62,420,367
1937	2,711,554,987	890,000	2,712,444,987	10,797,487	17,797,240	28,594,727
1938	1,962,690,101	900,000	1,963,590,101	76,919,882	7,221,550	84,141,432
1939	2,160,364,835	1,040,000	2,161,404,835	100,248,000	3,384,000	103,632,000
1940	2,276,827,218	900,000	2,277,727,218	84,746,109	3,384,000	88,130,109
1941	1,632,314,644	900,000	1,633,214,644	101,191,089	3,128,525	104,319,614
1942	1,658,713,301	1,608,713,301	3,267,426,602	136,602,051	51,250	136,700,301
1943	940,860,584	940,860,584	1,881,721,168	102,734,937	85,300	102,820,237

Fiscal year	Cigarette papers—Continued			Cigarette tubes—Continued		
	Domestic	Imported	Total	Domestic	Imported	Total
1934	\$134,804.73	\$822,820.85	\$957,625.58	25,251,430	70,000	25,321,430
1935	102,116.24	801,641.92	903,758.16	36,170,100	7,322.80	36,177,422.80
1936	682,625.68	225,325.30	907,950.98	10,172,450	1,222.80	11,394,652.80
1937	877,904.60	225,910.30	1,103,814.90	20,429,600	30.00	20,459,600.00
1938	1,070,408.63	100,196.45	1,170,605.08	18,605,700	103.30	18,606,003.30
1939	1,403,092.03	74,839.73	1,477,931.76	19,449,400	20,000	19,469,400.00
1940	1,212,121.90	40,120.30	1,252,242.20	8,329,130	50,000	8,379,130.00
1941	1,405,724.68	2,463.65	1,408,188.33	18,040,180	18,000	18,058,180.00
1942	1,941,771.37	272.50	1,942,043.87	18,321,400	18,000	18,339,400.00
1943	1,405,290.46	267.30	1,405,557.76	15,294,300	15,200	15,309,500.00

Fiscal year	Tax-paid			Receipts		
	Domestic	Imported	Total	Domestic	Imported	Total
1934	21,214,000	56,048.90	21,270,048.90	\$4,150,000	\$11,200.00	\$4,161,200.00
1935	24,847,000	36,133,000	60,980,000	4,087,400	7,322.80	4,094,722.80
1936	40,647,000	61,640,200	102,287,200	12,650,000	1,222.80	12,651,222.80
1937	45,290,100	114,000	45,404,100	12,252,400	30.00	12,252,430.00
1938	58,170,100	180,000	58,350,100	11,000,000	103.30	11,000,103.30
1939	75,882,700	326,800	76,409,500	17,748,080	68.30	17,748,148.30
1940	137,144,300	342,500	137,486,800	27,187,000	1.02	27,188,001.02
1941	119,226,900	5,100	119,232,000	23,126,000	4.00	23,130,004.00
1942	90,530,100	20,000	90,550,100	18,600,000	18,000	18,618,000.00
1943	43,633,600	43,633,600	87,267,200	8,253,800	8,253.80	8,262,053.80

Table 27.—Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1943

Classification	Large cigars							Total
	Class A	Class B	Class C	Class D	Class E	Class F	Class G	
Domestic manufacture	2,058,577,286	982,361,724	2,252,311,891	84,092,985	413,905,408	43,996,703	782,262	5,836,928,259
Bonded manufacturing warehouses ¹	8,754,725	435,500	27,337,006	11,761,885	25,659,462	22,105,553	2,693,204	98,647,335
Imported—Cuba	17,953	6,066	129,042	216,380	1,413,550	476,622	2,610,293	4,869,908
Imported—Other countries	502	1,140	3,450	1,853	6,291	1,050	2,200	16,486
Total	2,067,350,468	982,804,430	2,279,781,389	96,973,103	440,984,711	66,579,928	5,987,959	5,940,461,988
Puerto Rican manufacture	37,575	140,250	772,225	250	37,250			987,550
Total	2,067,388,043	982,944,680	2,280,553,614	96,973,353	441,021,961	66,579,928	5,987,959	5,941,449,538

Classification	Small cigars	Large cigarettes	Small cigarettes	Chewing and smoking tobacco	Snuff	Total tobacco and snuff
Domestic manufacture	129,753,562	3,582,034	244,825,066,019	265,798,611	41,905,547	307,704,158
Imported—Cuba	1,600	8,292	965,104	4,273	4,273	4,273
Imported—Other countries		150	597,247	11,325	1,120	12,445
Total	129,755,162	3,590,476	244,826,628,370	265,814,209	41,906,667	307,720,876
Puerto Rican manufacture		1,720	1,570,600			
Total	129,755,162	3,592,196	244,828,198,970	265,814,209	41,906,667	307,720,876

¹ Manufactured under customs supervision from tobacco imported from any one country.
² The total class A cigars shown as withdrawn includes 1,787,808,970 cigars (manufactured to retail at not more than 5 cents each) withdrawn prior to Nov. 1, 1942, as class A tax-paid at \$2 per thousand.
³ The total class B cigars shown as withdrawn includes 31,188,350 cigars (manufactured to retail at more than 5 cents each and not more than 8 cents each) withdrawn prior to Nov. 1, 1942, as class B tax-paid at \$3 per thousand.
⁴ The total class C cigars shown as withdrawn includes 319,545,645 cigars (manufactured to retail at more than 8 cents each and not more than 15 cents each) withdrawn prior to Nov. 1, 1942, as class C tax-paid at \$5 per thousand.
⁵ The total class D cigars shown as withdrawn includes 19,259,385 cigars (manufactured to retail at more than 15 cents each and not more than 20 cents each) withdrawn prior to Nov. 1, 1942, as class D tax-paid at \$10.50 per thousand.
⁶ The total class E cigars shown as withdrawn includes 5,298,950 cigars (manufactured to retail at more than 20 cents each) withdrawn prior to Nov. 1, 1942, as class E tax-paid at \$13.50 per thousand.

TABLE 28.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1942, by collection districts and by States

DISTRICT	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by 1			
	In business Jan. 1, 1942	Opened	Closed	In business Jan. 1, 1943	Unstemmed	Stemmed	Scraps	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California	8	1	3	6									100
Sixth California	5	0	3	2									17,579,272
Connecticut	64	3	8	59	72,202				72,202	17,577,544	1,728		17,579,272
Delaware	1	0	0	1									
Florida	26	21	20	27	64,117	728			64,845	10,284,666	76,832		10,361,498
Georgia	31	187	182	36						63,715,517			63,715,517
First Illinois	12	0	0	12						15,550			15,550
Eighth Illinois	1	0	0	1									
Indiana	15	9	6	18						5,125,324			5,125,324
Kentucky	513	322	302	533	7,275,024	832,648			8,107,672	277,688,591		7,240	277,695,831
Louisiana	1	0	1	0		72,326			72,326			19,740	19,740
Maryland	62	26	35	53	1,336,405		824		1,337,229	33,125,231			33,125,231
Massachusetts	13	0	2	11	4,377				4,377	853,941	90		854,031
Michigan	4	1	0	5						651			651
Minnesota	1	0	0	1						208,072	60		208,132
First Missouri	4	0	0	4						111,205			111,205
Sixth Missouri	0	3	4	8						3,092,325			3,092,325
First New Jersey	0	0	0	0									
Fifth New Jersey	11	0	1	10						4,652			4,652
First New York	4	0	0	4						4,960			4,960
Second New York	78	11	6	83	1,780,313	229,299		3,722	2,013,334	7,906,261			7,906,261
Third New York	36	6	6	36	3,684				3,684	4,229,778			4,229,778
Fourteenth New York	5	1	1	5									
Twenty-first New York	3	0	1	2							598		598
Twenty-eighth New York	5	0	0	5							290		804,241
North Carolina	353	593	587	350	9,642,618	960,746	2,980		10,606,344	570,157,735		5,790	570,163,525
First Ohio	28	6	3	31						22,293,714	300	92	22,294,106
Tenth Ohio	6	0	0	6						320,034	502		320,536
Eleventh Ohio	2	1	1	2						303,752			303,752
Eighteenth Ohio	4	0	1	3						11,194			11,194
Oregon	0	0	0	0							10		10
First Pennsylvania	82	4	10	76					2,279	60,882,112	173,041	83,799	61,138,952
Twelfth Pennsylvania	5	0	1	4	16,334				16,334		530		530
Twenty-third Pennsylvania	4	0	0	4									
South Carolina	86	148	156	78						90,064,931			90,064,931
Tennessee	294	312	186	390	1,804,060	536,397		3,800	2,344,257	81,378,443	0,210	634	81,388,287
Virginia	221	141	152	210	187,695,487	18,346,311	35,804		206,080,602	111,342,757		13,386	111,356,143
West Virginia	11	14	8	17						3,178,448			3,179,321
Wisconsin	35	1	4	32	13,528				13,528	26,218,666	1,012		26,219,678
Total, 1942	2,015	1,711	1,690	2,036	209,713,428	20,978,455	39,608	7,522	230,739,013	1,390,630,887	265,076	130,781	1,391,326,744
Total, 1941	2,007	1,617	1,609	2,015	238,244,736	28,521,058	418,943	6,086,444	273,289,171	1,336,029,211	280,413	317,165	1,336,585,789
Increase	8	94	81	21	28,531,298	7,642,603	377,335	6,078,922	42,536,158	54,901,676	25,663	186,384	54,740,955
Decrease													

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	13	1	0	8								100	100
Illinois	13	0	0	13						15,550			15,550
Missouri	13	3	4	12						3,203,530			3,203,530
New Jersey	11	0	1	10						4,652			4,652
New York	131	18	14	135	1,783,997	229,299		3,722	2,017,018	12,944,950	888		12,945,838
Ohio	40	7	5	42						22,928,694	802	92	22,929,588
Pennsylvania	91	4	11	84	18,613				18,613	60,882,112	173,571	83,799	61,139,482

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1942, BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Dealers	186,727,446	73,309,679	59,090,434	11,454,606	5,387,367	6,450,736	33,403,987	212,926,680	287,803,577	248,894,397	61,269,355	204,212,623	1,390,630,887
Cigar	16,790	21	19,778	88,448	13,579	15,263	35,514	594	33,121	1,896	24,920	15,152	285,076
Tobacco	370	49,934	6,990	3,790	1,093	5,240	9,600	5,882	19,501		13,230	15,151	130,731
Total	186,744,606	73,359,634	59,117,202	11,546,844	5,402,039	6,471,239	33,449,101	212,933,156	287,856,199	248,896,293	61,307,505	204,242,926	1,391,326,744

1 In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 19,895,910 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 29.—Leaf tobacco imported by cigar manufacturers, tobacco manufacturers, and dealers in leaf tobacco, calendar year 1942, by collection districts and by States

DISTRICT	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total ¹	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total ²	Cigar manufacturers	Tobacco manufacturers	Total ³
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California	658	6		664	24,055	5,095		29,150	150	322	472
Sixth California	28,074	80		28,154	226,067	471		226,538			
Connecticut		6,537		6,537					12,786	968	13,754
Florida	507,374	1,552,285	84,796	2,144,455	21,700	949,288	2,715	1,046,703	1,155,140	436,252	1,591,392
Georgia	742			742							
First Illinois	3,627	10,298		13,925	9,855	20,470	167	30,492	1,515	3,446	4,961
Eighth Illinois											
Indiana	13,265	161,624		174,889							
Kentucky	2,253,407		6,455	2,259,862	46,802	200,253		247,055	41,128		41,128
Louisiana		17,509		17,509							
Maryland		421		421					153,837	80,646	234,483
Massachusetts	781	32,864		33,645					6,479		6,479
Michigan		1,958	1,299	3,257	256,445	201,880		458,325	216,917		675,242
Minnesota		25		25					4,012		4,012
First Missouri			26,243	26,243						3,156	3,156
Sixth Missouri			5	5							
New Hampshire						7,836		7,836	30		30
First New Jersey		9,343		9,343					623	1,871	2,494
Fifth New Jersey	1,423,712	828,069	1,060	2,252,841	37,900	78,634		78,634	80,625		159,259
Second New York		336	7,682	8,018					1,003,813		1,003,813
Third New York	1,182,904	50,596	7,517	1,241,017	3,393,465	193,891		3,587,356	3,724	1,903,213	5,490,569
Fourth New York	6,095,703	89,669	4,233	6,099,605	7,571,904	175,992	181,278	7,747,896	84,847	202,504	7,950,400
Twenty-eighth New York	7,110			7,110	65,080	5,043		70,123	3,279	547	75,400
North Carolina											
First Ohio	14,250,194	8,626,367		22,876,561	12,162			12,162	615		12,777
Tenth Ohio	278,840			278,840	5,334			16,942		57,377	74,321
Eighteenth Ohio	3,340	115,974	3,802	123,116	349,447			349,447	134,429		483,876
Oregon									7,734		7,734
First Pennsylvania	242,752	923,890		1,166,642	1,136,237	1,842,438		2,978,675	189,729	164,363	3,522,767
Twelfth Pennsylvania	2,806			2,806							
Twenty-third Pennsylvania											
Rhode Island			151	151					20,753		20,753
South Carolina	23,681	75		23,756	4,128	258,817		262,945	20,764		283,709

First Year	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Cigar manufacturers	Tobacco manufacturers	Total
Virginia	8,632,734	8,067,429	11,957	17,342,111	1,616,703	8,238		1,624,941	21,491		21,491
Wisconsin	4,343	230		4,573	19,372	713		20,085	7,563		7,563
Total, 1942	34,866,037	20,376,380	155,195	55,397,612	14,792,465	4,826,502	257,160	19,876,127	3,139,395	2,774,192	5,913,587
Total, 1941	38,031,205	20,997,440	210,388	59,239,033	20,124,248	5,179,583	165,177	25,468,908	2,984,987	6,426,581	9,411,568
Increase	3,165,168	421,060	55,193	3,641,421	5,331,783	353,081	91,983	5,600,881	154,408	3,652,389	3,497,981
Decrease											

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Cigar manufacturers	Tobacco manufacturers	Total
California	28,732	80		28,812	250,122	5,596		255,718	150	322	472
Illinois	3,627	10,271		13,898	9,855	20,576		30,431	1,518	3,951	5,469
Missouri			26,243	26,243		7,836		7,836	30		30
New Jersey	1,423,712	837,412	1,060	2,262,184	37,900	675,103		713,003	1,084,438		1,084,438
New York	7,195,717	140,601	19,432	7,355,750	11,030,460	377,046	181,278	11,588,784	95,510	2,106,264	13,790,558
Ohio	282,180	115,974	3,802	401,956	354,781	19,342		374,123	159,361	57,377	216,738
Pennsylvania	245,558	923,890		1,169,448	1,136,237	1,842,359		2,978,596	210,482	164,363	374,845

¹ Includes unstemmed leaf imported from Puerto Rico, 2,949,019 pounds.² Includes stemmed leaf imported from Puerto Rico, 11,669,654 pounds.³ Includes scrap tobacco imported from Puerto Rico, 1,670,469 pounds; Philippine Islands, 195,653 pounds.

TABLE 31.—Tobacco material held or owned by dealers in leaf tobacco and cigar and tobacco manufacturers on Jan. 1, 1943, by collection districts and by States—Continued

DISTRICT—continued	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scrap	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
First Ohio	36,472,425	1,136,380	113,261	711,298	24,873	138,923	222,032	36,210	785,994
Tenth Ohio	2,549,017	881,074	2,761	92,552	255,305	115,578	381,077	40,138	1,024,047
Eleventh Ohio	16,278			14,290	896	14,008			540
Eighteenth Ohio	3,434	415		57,057	84,306	9,522	3,682	100	25,399
Oregon				2,163	757	446			
First Pennsylvania	91,292,736	1,668,722	11,643	2,868,670	2,190,492	640,655	928,644	8,322	2,643,569
Twelfth Pennsylvania	1,155,793	1,180,081		29,952	69,119	17,058	92,653	6,774	57,454
Twenty-third Pennsylvania	5,238,243	312,963		60,774	12,186	13,547	1,026		9,085
Rhode Island				39,765	2,472	12,647	2,315		2,840
South Carolina	9,542,001	81,859	406,898	221,041	287,237	65,546			
South Dakota				2	9	184			
Tennessee	88,132,575	4,318,680	1,556,401	235	112	516	2,640,440	1,365	116,512
First Texas	63,040			50,969	15,159	48,886	12,410		5
Second Texas				75	63	482			
Utah				593	1,110	262			
Vermont				27	9				
Virginia	407,384,056	165,562,111	2,715,400	1,213,556	1,276,684	2,134,779	131,860	385,548	22,796
Washington				699	372	847			
West Virginia	5,087,307			665,660	41,557	103,475		602,792	827,878
Wisconsin	44,823,936	56,903		47,904	20,572	49,514			32,839
Total, 1943	2,415,620,668	346,741,698	21,956,645	12,516,444	11,151,674	9,547,731	9,615,273	3,351,153	10,312,993
Total, 1942	2,488,113,814	334,169,224	20,920,946	11,074,875	10,128,572	13,942,759	10,032,267	3,050,821	9,758,653
Increase		12,572,474	1,035,699	1,441,569	1,023,102			300,332	554,340
Decrease	72,493,146					4,395,028	416,994		

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
California	258,610	548,556		231,550	527,835	119,298	16,737	28,657	8,718
Illinois	135,827	17,001	3,586	81,833	26,764	52,339	1,051,888	1,639	47,338
Missouri	52,281,389	1,246,827	182,994	32,824	35,390	6,635	224,372	56,332	492,901
New Jersey	6,708,393	4,015,685		855,719	615,822	1,056,812	798,100	32,834	136,372
New York	82,211,736	11,893,021	367,056	525,473	726,606	243,801	71,402	159,995	683,147
Ohio	39,041,154	2,017,869	11,643	875,197	365,380	378,031	606,791	128,448	1,835,880
Pennsylvania	97,686,772	3,161,766		2,929,396	2,371,767	680,269	1,022,333	45,066	2,719,108
Texas	63,040			51,044	15,322	49,368	12,410		

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1943, or portion thereof, under the various annual rates, by collection districts and States

Collection districts ¹ or States	Distilled spirits						Wines				Fermented malt liquors										
	Manufacturers of stills, \$55	Rectifiers of less than 500 barrels, \$10	Rectifiers, 500 barrels or more yearly, \$25	Wholesale liquor dealers, \$10	Retail liquor dealers, \$27.50	Retail liquor large, \$27.50	Retail dealers in medicinal liquors, \$27.50	Manufacturers of nonbeverage products, less than 25 gallons, \$25	Manufacturers of nonbeverage products, not exceeding 50 gallons, \$50	Manufacturers of nonbeverage products, 50 gallons or more, \$100	Wholesale dealers in wines, \$10	Wholesale dealers in wines and malt liquors, \$10	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$55	Brewers, 500 barrels or more yearly, \$10	Wholesale dealers in fermented malt liquors, \$55	Retail dealers in fermented malt liquors, \$22	Retail dealers in malt liquors at large, \$22	Temporary dealers in liquors (beer or wine), \$2.20 per month	
Alabama			14	499		3			5	2						59	1,719			7	
Alaska			11	377												20	10			2	
Arizona	1		60	1,177		133									1	25	249			17	
Arkansas			22	677					1		24		1,367			50	1,664			12	
First California	9	23	12	591	15,969		46	2	27	7	3	3			14	218	3,449			296	
Sixth California	3	4	5	276	11,913		995	2	31	18	59				7	130	3,283	1		112	
State of California	12	27	17	867	27,882		1,041	4	58	25	62	3			21	348	6,732	1		408	
Colorado		1		33	1,508	13	306	2	3				95		3	68	790	2		4	
Connecticut	1	5	8	92	4,267		1	1	7							232	3,145			379	
Delaware	2			9	455		3									17	45			3	
District of Columbia		1		65	1,633	85	11	1	3							1	15	245	39		36
Florida	2			110	4,026	11			4		12		2,823		6	68	1,150			5	
Georgia				94	2,197				16	16	19	41	822		1	49	1,157	2		4	
Hawaii		3	3	29	463				1						5	11	41				
Idaho				99	1,217										4	83	902			3	
First Illinois		5	11	509	15,692	640	71	6	75	4		1	3		30	763	795	23		1,299	
Eighth Illinois	4	1	3	124	4,759		48	3	10						14	226	606			411	
State of Illinois	4	6	14	633	20,451	640	119	9	85	4		1	3		44	989	1,401	23		1,710	

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

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1943, or portion thereof, under the various annual rates, by collection districts and States—Continued.

Collection districts ¹ or States	Distilled spirits									Wines				Fermented malt liquors						
	Manufacturers of stills, \$55	Rectifiers of less than 500 barrels, \$110	Rectifiers, 500 barrels or more yearly, \$220	Wholesale liquor dealers, \$110	Retail liquor dealers, \$27.50	Retail liquor dealers at large, \$27.50	Retail dealers in medicinal liquors, \$27.50	Manufacturers of nonbeverage products, less than 25 gallons, \$25	Manufacturers of nonbeverage products, not exceeding 50 gallons, \$50	Manufacturers of nonbeverage products, 50 gallons or more, \$100	Wholesale dealers in wines, \$110	Wholesale dealers in wines and malt liquors, \$110	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$55	Brewers, 500 barrels or more yearly, \$110	Wholesale dealers in fermented malt liquors, \$55	Retail dealers in fermented malt liquors, \$22	Retail dealers in malt liquors at large, \$22	Temporary dealers in liquors (beer or wine), \$2.20 per month
Indiana.....	1	2	8	45	3,868				3	15	3	8	1,127		14	185	1,674	1	142	
Iowa.....				3	2,597				2	9					3	226	3,030		14	
Kansas.....				21	589					1					6	153	3,639		84	
Kentucky.....	7		15	202	2,229	16	47	1		6	2	1	2		6	137	2,665	3	79	
Louisiana.....	1	4	2	95	3,750					10			18		6	152	3,191		226	
Maine.....			1	3	179					3						61	1,727		3	
Maryland.....	3	9	15	96	3,705					2					7	167	2,007	5	600	
Massachusetts.....	9	16	8	221	6,889		14	1	2	20			16		14	152	443		445	
Michigan.....	2		2	289	16,157		1	1	3	24	5	9			28	361	1,142	6	1,519	
Minnesota.....			4	64	2,655		264	3	1	11	5	1			20	451	9,055	1	317	
Mississippi.....				57	1,285					4			484		1	78	2,077		5	
First Missouri.....	2	1	3	55	2,422	82			4	34	3	3	3		9	144	3,653	56	291	
Sixth Missouri.....	2	1		77	1,569	7			1	7					4	127	1,930	2	33	
State of Missouri.....	4	2	3	132	3,991	89			3	41	3	3			13	271	5,583	58	324	
Montana.....				41	1,494										8	57	251		22	
Nebraska.....				22	1,406		39								4	105	1,691		5	
Nevada.....				18	792		36								2	16	190		4	
New Hampshire.....				1	202		12	2		1					1	33	1,260			
First New Jersey.....	1	1		26	3,322			1		1	3				3	139	97		128	
Fifth New Jersey.....	16	5	11	101	9,421	33		7	4	35	22	22			10	210	249		571	
State of New Jersey.....	17	6	11	127	12,743	33		8	4	36	25	26			13	349	346		699	
New Mexico.....				31	863															
First New York.....	4	1	4	80	5,712	11	4	4	2	40	25	32	96		11	163	8,151	11	87	
Second New York.....	4	4		25	1,061	19	1	1	1	51	53	54	75		15	15	680	2	12	
Third New York.....			1	121	3,168	5		4	5	20	20	27	57		2	24	2,475		53	
Fourth New York.....	3	1	1	36	5,916			3	3	19	13				9	181	5,552		210	
Twenty-first New York.....	1			15	3,144		2	3	1	9					6	105	1,761		413	
Twenty-eighth New York.....	5	1		21	4,041		2	2		20					15	134	3,150		295	
State of New York.....	15	7	6	328	23,072	35	7	16	9	159	111	113	227		43	622	21,719	13	1,070	
North Carolina.....				83	2,077		11	1							1	101	3,009		11	
North Dakota.....				13	885			1		5	3	4	37			56	826		6	
First Ohio.....	7		5	111	2,546			1		23	1		1		10	50	1,400	1	334	
Tenth Ohio.....				90	2,175			1	1	4					9	36	634		103	
Eleventh Ohio.....				95	1,887			2		11			38		6		771		44	
Eighteenth Ohio.....	3	1	2	146	8,993										14	64	771			
State of Ohio.....	10	1	7	442	15,601			4	1	38	1	38	1		39	150	2,805	1	481	
Oklahoma.....				14	632			1	2						2	105	3,152	1	8	
Oregon.....				84	2,229		8			6		64	2,021		5					
First Pennsylvania.....	12	6	14	293	8,008	21	5	8	4	98					30	451	1,819		50	
Twelfth Pennsylvania.....	1	1	2	121	3,819		1	1	1	1					17	181	826		63	
Twenty-third Pennsylvania.....	14	6	6	239	6,961					12					19	508	1,261		10	
State of Pennsylvania.....	27	13	22	653	18,788	21	6	9	5	111					66	1,140	3,906		123	
Rhode Island.....		1		35	1,621		143	1		5					2	35	47		49	
South Carolina.....				39	788					3						65	2,318		49	
South Dakota.....				10	995			1				11	2,271			69	1,148		1	
Tennessee.....	1	1		83	1,262		5	1	4	20					2	95	4,127			
First Texas.....	1			47	5,872	7		1	2	8	13				6	299	4,201	2	68	
Second Texas.....	5			63				2		6					1	111	2,115		12	
State of Texas.....	6			110	5,872	7		3	2	14	13				7	410	6,316	2	80	
Utah.....				36	113										2	30	1,100			
Vermont.....		1		2	191		3		1			19	680			16	184		7	
Virginia.....	2			60	2,494		6			14	5	14	6		4	164	2,049		14	
Washington.....		3	1	154	4,496			2	1	8					12	108	1,538		44	
West Virginia.....	1			2	629		1	1		1			146		1	127	3,627		2	
Wisconsin.....		5	2	192	12,908		594	4	1	10					66	631	3,185		968	
Wyoming.....				3	522		2								3	43	101		19	
Total.....	128	118	149	5,879	227,248	1,114	4,497	86	68	801	226	284	245	15,142	3	488	8,885	121,100	158	10,010

NOTE.—"Liquor dealer" stamps also cover the sales of wines and fermented malt liquors.

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1943, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts ¹ and States	Manu- facturers of process or renovated butter, \$50	Manu- facturers or packers of mixed flour, \$12	Oleomargarine				Adulter- ated butter, \$600	Narcotics						
			Oleomar- garine manu- facturers, \$600	Retail dealers in colored, \$48	Whole- sale dealers in un- colored, \$200	Retail dealers in un- colored, \$6		Whole- sale dealers in colored, \$480	Manu- facturers, \$24	Whole- sale dealers, \$12	Retail dealers, \$3	Practi- tioners, \$1	Dealers in untaxed prepa- rations, \$1	Labo- rator- ies, \$1
Alabama			1	5	39	3,070		1	22	691	1,893	14		
Alaska						80				29	68	1		
Arizona			13		10	1,146			11	186	509	15		
Arkansas				2	27	2,736			7	540	1,523	133		
First California		2	4		35	6,545			5	26	1,401	4,838	41	4
Sixth California			6		29	6,627			6	49	1,738	5,927	42	4
State of California		2	10		64	13,172			11	75	3,139	10,765	83	8
Colorado					15	2,340				23	552	1,631	38	
Connecticut					11	1,197				15	824	2,372	70	10
Delaware					5	430			1	1	94	329	32	
District of Columbia				3	10	834			2	9	297	1,425	3	1
Florida					53	3,661				17	760	1,911	2	
Georgia	2		2	3	40	3,516			1	38	994	2,473	29	4
Hawaii			1		4	301			1	8	20	352	70	1
Idaho					2	109				2	192	453	1	
First Illinois			10	1	52	7,804		3	6	57	2,529	7,889	67	11
Eighth Illinois					72	6,600	1		2	26	687	2,684	113	2
State of Illinois			10	1	124	14,404	1	3	8	83	3,216	10,573	180	13
Indiana			1	1	70	8,197	1	1	7	53	1,145	3,700	156	2
Iowa		4			33	3,249			2	36	846	3,021	181	
Kansas			12	11	39	4,590			1	15	920	1,907	49	
Kentucky				1	30	4,500			1	22	781	2,295	50	
Louisiana				1	42	3,362	2			14	845	2,223	177	3
Maine					22	2,206				6	284	1,196	171	
Maryland			1	36	26	3,379			4	16	674	2,341	18	2
Massachusetts	2				36	8,082	2		6	41	2,638	6,872	160	14
Michigan			1		102	10,816			10	66	2,054	5,839	183	7
Minnesota		2			13	1,811			2	19	1,060	3,173	13	1
Mississippi				1	25	1,765				5	472	1,281	57	
First Missouri			1	5	19	3,889			7	24	950	2,913	75	2
Sixth Missouri		1	1	11	47	4,131			1	23	757	2,322	81	2
State of Missouri		1	2	16	66	8,020			8	47	1,707	5,235	156	4
Montana					1	51				4	241	510	8	
Nebraska					19	2,399			2	8	551	1,456	58	1
Nevada					3	233				1	56	196	6	1
New Hampshire					6	1,099			1	3	187	608	51	
First New Jersey					7	1,650			1	3	469	1,331	5	
Fifth New Jersey			5	2	22	2,682			11	11	1,330	3,824	23	9
State of New Jersey			5	2	29	4,332			12	14	1,799	5,155	28	9
New Mexico				3	7	740				2	152	421	10	
First New York					15	3,822			5	13	2,601	6,924	16	1
Second New York					28	141			9	34	289	833	21	1
Third New York			1		3	797			3	14	894	5,984	16	4
Fourth New York					26	3,869			5	24	1,509	4,706	29	9
Twenty-first New York					62	3,327			3	16	434	1,801	27	
Twenty-eighth New York		2			44	4,621			2	9	661	2,425	17	2
State of New York		2	1		178	15,977			27	110	6,388	22,673	126	17
North Carolina					30	3,106			1	17	775	2,411	269	2
North Dakota						36				3	231	474	1	
First Ohio			2		24	2,982			4	21	566	1,840	51	3
Tenth Ohio			1		29	2,673			1	13	365	1,524	86	2
Eleventh Ohio			1		31	3,300			3	20	394	1,525	52	
Eighteenth Ohio					52	5,500			8	30	1,117	3,734	39	5
State of Ohio			4		136	14,455			16	84	2,442	8,623	228	10
Oklahoma				7	65	4,314	3			20	896	2,249	81	
Oregon		3			19	2,770			2	18	480	1,450	3	2
First Pennsylvania					11	1,183			12	42	2,054	6,061	41	15
Twelfth Pennsylvania					2	538				15	524	1,609	6	
Twenty-third Pennsylvania					15	1,789			4	16	1,216	4,126	26	3
State of Pennsylvania					28	3,510			16	73	3,794	11,796	73	18
Rhode Island					8	835				7	315	886	25	
South Carolina			1		21	2,025				15	491	1,250	12	
South Dakota					1	218				5	277	501	12	
Tennessee					48	2,837			2	29	888	2,539	49	3

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

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1943, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts ¹ and States	Manu- facturers of process or renovated butter, \$50	Manu- facturers or packers of mixed flour, \$12	Oleomargarine					Adulter- ated butter, Manu- facturers of adul- terated butter, \$600	Narcotics					
			Oleomar- garine manu- factur- ers, \$600	Retail dealers in colored, \$48	Whol- sale dealers in un- colored, \$200	Retail dealers in un- colored, \$6	Whol- sale dealers in colored, \$480		Manu- factur- ers, \$24	Whol- sale dealers, \$12	Retail dealers, \$3	Practi- tioners, \$1	Dealers in unfaxed prepa- rations, \$1	Labo- rator- ies, \$1
First Texas.....			3	10	60	4,860	5	2		27	1,160	3,013	184	3
Second Texas.....			4	25	50	5,396			1	28	1,422	2,899	252	1
State of Texas.....			7	35	110	10,256	5	2	1	55	2,582	5,912	436	4
Utah.....					3	666				11	171	434	9	
Vermont.....					10	420				4	115	497	107	2
Virginia.....				1	48	3,976				14	729	2,451	431	3
Washington.....		7			2	45			2	29	778	1,982	25	1
West Virginia.....				4	49	4,458				10	405	1,923		2
Wisconsin.....		1				4			2	21	1,215	3,279	81	
Wyoming.....										2	106	226	1	
Total.....	4	23	72	133	1,731	182,643	14	6	150	1,204	50,430	155,272	4,172	145

Collection districts ¹ and States	Marihuana				National Firearms Act		Billiard or pool room premisses, \$10	Bowling alley premisses, \$10	Coin-operated amusement de- vices premisses, \$10	Coin-operated gaming devices premisses, \$50	Total number of all classes of spe- cial-tax payers
	Marihuana manu- factur- ers, \$24	Dealers, \$3	Producers, \$1	Practi- tion- ers and labora- tories, \$1	Manufacturers or impor- ters	Dealers, \$200 and \$1					
Alabama.....		3	1	2			380	48	3,576	734	12,700
Alaska.....							39	7	178	144	906
Arizona.....							237	43	2,203	609	6,645
Arkansas.....		4		4			653	67	2,052	687	12,252
First California.....							817	149	13,172	4,194	51,906
Sixth California.....		5		40		19	203	1,010	10,497	3,650	46,693
State of California.....		6		43		19	1,020	1,159	23,669	7,844	98,599

Colorado.....			8	12			472	105	2,616	701	11,344
Connecticut.....					6		496	294	5,378	195	19,013
Delaware.....							179	145	1,112	128	2,093
District of Columbia.....		1		10			122	32	1,030	17	5,964
Florida.....							394	94	6,629	1,190	22,937
Georgia.....		3		16			581	131	5,083	1,282	18,618
Hawaii.....				3			200	13	906	49	2,486
Idaho.....							261	48	1,593	1,661	6,630
First Illinois.....	1	17	2,031	21			1,335	819	16,413	3,919	62,618
Eighth Illinois.....		6	1,241	15			1,166	206	7,156	3,423	29,669
State of Illinois.....	1	23	3,272	36			2,501	785	23,569	7,342	92,287
Indiana.....		6	844	40		1	1,610	307	11,145	2,350	36,673
Iowa.....		3	4,073	12			1,248	218	5,112	1,833	26,279
Kansas.....				1		2	874	164	5,630	1,246	20,133
Kentucky.....		35	9,200	19			548	73	4,193	1,466	28,649
Louisiana.....		2	1	2			459	40	3,855	7,130	25,500
Maine.....		1		5			501	127	1,677	54	8,223
Maryland.....		2		15			428	175	7,876	2,216	24,041
Massachusetts.....		2		63	3	1	1,226	631	8,548	739	35,035
Michigan.....		6		10	3	1	1,428	154	16,034	946	57,218
Minnesota.....		8	3,619	8			799	317	7,583	5,272	36,556
Mississippi.....			1				444	27	3,897	1,827	13,813
First Missouri.....				3		1	662	158	9,202	210	25,296
Sixth Missouri.....		3		6			547	130	4,596	160	16,579
State of Missouri.....		3		9		1	1,209	288	13,798	370	41,875
Montana.....				1			238		1,761	724	5,412
Nebraska.....		5		35			568	98	2,407	626	11,405
Nevada.....				2			42	8	625	1,187	3,418
New Hampshire.....							299	97	1,116	209	5,188
First New Jersey.....		5		13			362	105	3,998	152	11,827
Fifth New Jersey.....		10		19		2	518	413	5,649	111	25,359
State of New Jersey.....		15		32		2	880	518	9,647	263	37,186
New Mexico.....							667	133	1,515	571	5,142
First New York.....	1	7	1	13		2	863	338	4,230	23	33,312
Second New York.....	3		2	2		3	138	22	505		4,098
Third New York.....		10		31	2	1	166	45	2,035		15,989
Fourteenth New York.....				21			621	331	7,070	371	30,535
Twenty-first New York.....		1		18	2		587	213	5,267	307	17,525
Twenty-eighth New York.....		11		10	1	2	573	276	7,215	633	23,606
State of New York.....	4	20	3	95	5	8	2,948	1,225	26,322	1,354	125,064

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

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1943, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts and States	Marihuana		National Firearms Act		Billiard or pool room premises, \$10	Bowling alleys, \$10	Coin-operated amusement devices, \$10	Coin-operated gaming devices, \$50	Total number of all classes of special-tax payers
	Manufacturers or importers	Dealers, \$200 and \$1	Manufacturers or importers	Dealers, \$200 and \$1					
North Carolina					1,172	126	3,374	232	17,203
North Dakota					325	77	1,107	58	4,105
First Ohio					402	120	4,158	997	15,765
Tenth Ohio					478	125	1,219	1,791	11,332
Eleventh Ohio					515	90	3,629	929	13,181
Eighteenth Ohio					940	302	7,724	1,765	31,233
State of Ohio					2,435	637	16,730	5,463	71,531
Oklahoma					572	82	3,320	25	15,555
Oregon					375	75	3,209	1,895	14,815
First Pennsylvania					1,212	370	14,045	990	36,910
Twelfth Pennsylvania					490	183	5,152	451	14,028
Twentieth Pennsylvania					968	423	8,487	1,325	27,654
State of Pennsylvania					2,670	982	27,684	2,972	78,592
Rhode Island					181	116	1,186	277	5,781
South Carolina					567	46	3,015	291	13,288
South Dakota					351	66	1,254	152	5,061
Tennessee					631	86	5,054	372	18,239
First Texas					949	103	7,054	3,781	32,335
Second Texas					581	97	7,543	932	21,549
State of Texas					1,530	200	15,199	4,713	53,904
Utah					88	0	1,472	964	5,109
Vermont					123	1	807	78	3,370
Virginia					574	107	4,270	673	21,428
Washington					157	13	4,810	5,779	20,428
West Virginia					570	87	4,471	7,428	17,527
Wisconsin					667	282	15,138	7,426	51,377
Wyoming					132	35	775	1,005	3,981
Total	210	24,554	21	39	37,454	11,073	330,297	84,097	1,282,080

OLEOMARGARINE, RENOVATED BUTTER, MIXED FLOUR, ETC.

TABLE 33.—Production and withdrawals of colored oleomargarine, year ended June 30, 1943, by collection districts

District	On hand July 1, 1942	Produced	With-drawn tax-paid	# With-drawn for export	With-drawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1943
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama		13,545	12,432				1,113
First California		6,000		6,000			0
Georgia		57,992	14,432		42,964	925	608
First Illinois	159,535	30,629,610	1,969,697	130,980	27,523,002	1,272	1,161,194
Indiana	30	23,913,577	336		23,715,205		198,066
Kansas	9,476	4,769,685	475,436	90,632	4,061,206		151,887
Maryland	158,772	5,610,803	435,300	179,243	5,094,890		60,142
Michigan	6,480	3,525,664			3,155,794		376,350
First Missouri	1,516	224,886	4,640		221,570		192
Sixth Missouri	996	68,455	46,480		21,216		1,755
Fifth New Jersey	6,641	20,317,456	1,111,021	206,130	17,573,536	11,014	1,422,396
First Ohio		12,343,942	600		366,616		
Tenth Ohio	17,700	6,000,932		528,580	5,490,052		
Eleventh Ohio	39,780	3,425,830	1,180,000		2,280,060		5,550
South Carolina	576	606,368	9,920		596,288		736
Second Texas	2,962	5,455,095	509,802	50,016	4,882,605		15,634
Total	402,401	116,969,840	5,770,096	1,558,097	106,635,214	13,211	3,395,623

TABLE 34.—Production and withdrawals of uncolored oleomargarine, year ended June 30, 1943, by collection districts

District	On hand July 1, 1942	Produced	With-drawn tax-paid	With-drawn for export	With-drawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1943
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama		21,693	20,316				1,377
First California	325,373	43,853,418	43,698,124	10,020	6,450		464,197
Sixth California	180,010	21,274,397	21,250,935			38,004	165,468
Georgia	63,348	16,958,272	16,985,987				35,633
First Illinois	1,232,307	126,325,002	125,881,039		40,032	3,685	1,632,553
Kansas	6,194	35,087,971	34,989,695			450	104,020
Maryland	296,732	24,761,738	24,909,902			576	148,012
Michigan	127,127	11,294,128	11,319,905				101,350
First Missouri	240,692	20,166,032	20,069,700				337,024
Sixth Missouri	67,000	7,115,242	7,129,446				52,796
Fifth New Jersey	36,555	2,105,538	2,134,210				7,883
Third New York	101,405	37,580,352	37,009,930	400		40,980	630,447
First Ohio		225,863	225,863				
Tenth Ohio	156,434	28,089,820	27,656,118			300	589,836
Eleventh Ohio	49,976	9,708,530	9,715,336			2,580	40,590
South Carolina	141,734	16,305,350	16,174,222			472	272,399
Second Texas	7,689	3,227,748	3,233,016				2,412
Second Texas	222,408	27,397,338	27,064,960		40,632	225,102	289,652
Total	3,254,975	431,498,452	429,468,704	10,020	86,914	312,149	4,875,640

TABLE 35.—Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1943, by months

Month	Colored				
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
1942	Pounds	Pounds	Pounds	Pounds	Pounds
July	5,453,065	57,550	95,536	5,040,533	
August	15,360,298	58,682	106,156	14,423,364	1,769
September	9,259,683	1,554,738	105,580	8,237,723	252
October	12,491,192	109,968	399,202	11,100,437	2,556
November	8,058,652	177,202	121,950	8,694,404	2,503
December	676,615	154,976	363,212	725,946	
1943					
January	7,375,809	1,219,957	115,432	3,672,278	1,259
February	12,153,677	217,292		11,021,283	
March	13,568,183	432,304	15,000	15,564,589	4,872
April	7,168,290	206,359	88,013	6,600,362	
May	12,170,574	190,650	81,900	10,839,466	
June	13,233,002	1,380,418	66,116	10,735,829	
Total	116,969,840	5,770,096	1,558,097	106,635,214	13,211
	Uncolored				
1942					
July	23,960,816	22,507,707			440
August	23,137,764	24,329,513			5,113
September	30,376,246	20,498,121			3,869
October	33,798,607	35,316,415	10,020	1,890	4,326
November	39,516,798	39,137,022			300
December	41,422,951	41,998,362		4,960	3,942
1943					
January	54,602,149	53,094,596		80,064	13,562
February	50,832,392	50,772,158			4,384
March	56,473,754	57,054,833			4,870
April	35,951,731	32,167,247			4,264
May	18,603,443	20,462,556			210,210
June	22,821,801	23,130,174			56,869
Total	431,498,452	429,468,704	10,020	86,914	312,149

TABLE 36.—Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1934 to 1943

Year	Colored				Uncolored			
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn tax-free for use of United States	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States
1934	2,689,095	462,590	1,594,168	631,665	240,497,599	240,410,117		
1935	2,904,971	808,439	1,408,827	680,921	350,915,555	350,113,863		
1936	2,773,194	527,419	1,471,424	781,292	368,964,422	368,986,799		
1937	1,967,266	673,307	583,610	740,960	387,297,043	386,775,872		
1938	1,649,356	624,362	200,401	837,588	413,754,759	413,590,893		300
1939	1,380,891	354,991	155,748	867,925	331,591,928	331,701,894	1,830	
1940	1,859,731	302,149	649,489	896,387	301,537,570	301,599,496	1,320	7,808
1941	4,489,410	426,866	1,904,674	2,075,586	339,445,528	340,550,313		
1942	14,827,836	666,864	2,938,898	10,954,725	353,976,883	353,648,493	10,020	86,914
1943	116,969,840	5,770,096	1,558,097	106,635,214	431,498,452	429,468,704	10,020	97,722
Total	151,511,530	10,617,083	12,425,336	125,102,263	3,519,799,739	3,516,816,444	14,262	

TABLE 37.—Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1943

	Pounds	Pounds
Butter	2,900	Neutral lard
Butter culture	3,154	Lard stearine
Butter flavor	5,608	Oleo oil
Citric acid	11	Oleo stearine
Color	72,928	Oleo stock
Corn oil	3,249,806	Peanut oil
Cottonseed flakes	21,225	Salt
Cottonseed oil	207,616,938	Soda (benzoate of)
Cottonseed stearine	279,636	Soya bean oil
Derivative of glycerine	958,423	Soya flakes
Diacetyl	1,023	Soya stearine flakes
Emulsol	770	Sunflower oil
Lecithin	387,747	Tallow
Linseed oil	5,069	Vitamin concentrate
Milk	94,087,431	
Monostearine	307,549	Total
		560,560,264

TABLE 38.—Production and withdrawals of renovated butter, year ended June 30, 1943, by collection districts

District	On hand July 1, 1942	Produced	Withdrawn tax-paid	Lost or destroyed	On hand June 30, 1943
	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama	10,659	2,051,426	2,033,549		28,536
Georgia	11,057	1,251,520	1,250,652		11,925
Maryland	12,962	139,422	149,184		3,200
Total	34,678	3,442,368	3,433,385		43,661

TABLE 39.—Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1934 to 1943

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
	Pounds	Pounds		Pounds	Pounds
1934	1,219,166	1,205,475	1939	2,906,117	2,925,272
1935	1,844,561	1,851,245	1940	2,706,852	2,735,433
1936	2,252,920	2,218,951	1941	2,783,509	2,781,345
1937	2,737,181	2,760,853	1942	3,480,555	3,486,709
1938	2,435,499	2,381,270	1943	3,442,368	3,433,285

TABLE 40.—Production and withdrawals of mixed flour,¹ for the period July 1 to Oct. 31, 1942, inclusive, by collection districts

District	PRODUCED				
	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
Stock on hand July 1, 1942	11	355	11,268	5,759	559,977
First California		7,176	61,388	26,112	3,237,777
Iowa			14,667		607,161
Minnesota		15,237			1,493,226
Sixth Missouri					
Twenty-eighth New York		7,883			773,249
Oregon		1,532	78,734	11,055	3,108,143
Utah		73	15,743	1,072	804,825
Washington	138	9,698	109,435	10,564	6,549,331
Wisconsin		84			8,232
Total	138	41,683	279,967	49,703	16,581,944
Grand total	149	42,038	291,235	55,462	17,141,921

¹ Mixed flour law repealed effective Nov. 1, 1942.

TABLE 40.—Production and withdrawals of mized flour, for the period July 1 to Oct. 31, 1942, inclusive, by collection districts—Continued

District	WITHDRAWN TAX-PAID				
	Barrels	Halfbarrels	Quarter barrels	Eighth barrels	Total pounds
First California		7,244	60,821	27,236	3,244,641
Iowa			14,660		606,730
Minnesota		15,138			1,482,524
Sixth Missouri					
Twenty-eighth New York		7,606			721,963
Oregon		1,574	81,830	11,491	3,213,530
Utah			15,458	847	784,730
Washington	133	9,479	109,810	19,705	6,549,928
Wisconsin		92			9,916
Total	133	41,260	282,588	50,279	16,644,114
Lost or destroyed					13
Stock on hand Oct. 31, 1942	16	772	8,647	5,177	407,794
Grand total	149	42,032	291,235	55,456	17,141,921

TABLE 41.—Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1943

Month	On hand July 1, 1942	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1943
1942							
July	18,556,599	3,806,680	2,651,673	198,622	40,464		
August		4,881,596	3,280,567	755,454	235,152	202	
September		4,823,222	4,890,285	218,125	81,216		
October		5,285,579	5,344,432	787,596	280,686		
November		5,910,443	4,585,404	436,188	465,024	53	
December		6,501,797	6,322,453	581,816	507,052	1,048	
1943							
January		5,478,042	4,915,681	486,497	465,464		
February		6,384,574	5,938,591	443,061	282,672		
March		7,421,246	6,309,536	563,465	116,902		
April		5,918,073	4,973,930	815,606	198,432		
May		5,269,321	4,939,111	903,030	130,608		
June		5,735,406	4,802,490	580,927	450,144		
Total	18,556,599	67,415,988	58,954,153	6,770,387	3,253,906	1,303	16,962,438

ALCOHOL, DISTILLED SPIRITS, BEER, AND WINES

I. UNDENATURED ETHYL ALCOHOL, SPIRITS, AND UNFINISHED SPIRITS

TABLE 42.—Materials: Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by months, fiscal year 1943*

TABLE 43.—Materials: Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1943*

TABLE 44.—Materials: Used in production of undenatured ethyl alcohol, by kinds, and quantities of undenatured ethyl alcohol produced therefrom, fiscal year 1943*

TABLE 45.—Materials: Used at registered distilleries in production of spirits, unfinished spirits, etc., by kinds and by months, fiscal year 1943*

TABLE 46.—Materials: Used at registered distilleries in production of spirits, unfinished spirits, etc., by kinds and by States, fiscal year 1943*

TABLE 47.—Production: Undenatured ethyl alcohol, spirits, and unfinished spirits, by months, fiscal year 1943*

TABLE 48.—Production: Undenatured ethyl alcohol, spirits, and unfinished spirits, by States, fiscal year 1943*

TABLE 49.—Withdrawals: Undenatured ethyl alcohol and spirits, by months, fiscal year 1943*

TABLE 50.—Withdrawals: Undenatured ethyl alcohol and spirits, by States, fiscal year 1943*

TABLE 51.—Stocks: Undenatured ethyl alcohol, spirits, and unfinished spirits, by States, as of June 30, 1943*

TABLE 52.—Stocks: Spirits and unfinished spirits in internal revenue bonded warehouses as of June 30, 1943, by years and seasons of production*

TABLE 53.—Summary: Production, withdrawals and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, by months, fiscal year 1943*

TABLE 54.—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, and premises operated, by States, fiscal year 1943*

TABLE 55.—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, fiscal years 1934-1943, inclusive*

II. DENATURED ALCOHOL AND DENATURED RUM

TABLE 56.—Production: Completely and specially denatured alcohol, by months, fiscal year 1943*

TABLE 57.—Withdrawals: Completely denatured alcohol, by formulas and by months, fiscal year 1943*

TABLE 58.—Withdrawals: Specially denatured alcohol, by formulas, fiscal year 1943*

TABLE 59.—Withdrawals: Specially denatured alcohol, by leading formulas and by months, fiscal year 1943*

TABLE 60.—Summary: Production, withdrawals, and stocks of denatured alcohol, and denaturing plants operated, by States, fiscal year 1943*

TABLE 61.—Operations in specially denatured alcohol: By bonded dealers, by States, fiscal year 1943*

*The distribution of statistical information relating to industrial alcohol and high-proof spirits, excepting information on tax-paid withdrawals, has been discontinued until the termination of the unlimited national emergency proclaimed by the President on May 27, 1941.

TABLE 62.—Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1943*

TABLE 63.—Summary: Production, withdrawals, and stocks of specially denatured rum at denaturing bonded warehouses, by months, fiscal year 1943*

TABLE 64.—Summary: Production, withdrawals, losses, and stocks of specially denatured rum at denaturing bonded warehouses, by States, fiscal year 1943*

TABLE 65.—Operations in specially denatured rum: By manufacturers, by States, fiscal year 1943*

DEFINITIONS OF REPORTING UNITS

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

The tax on distilled spirits is levied and collected at the prescribed legal rate on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon. (Sec. 2800, I. R. C.) In all sales of distilled spirits a proof gallon is held to be a gallon of proof spirits. Proof spirits are held to be that alcoholic liquor which contains one-half of its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten-thousandths (.7939) at 60° F. (Sec. 2809, I. R. C.)

Proof gallon: A standard proof gallon is a wine gallon of an alcoholic mixture containing 50 per cent of ethyl alcohol by volume. In a wine gallon containing more or less than 50 per cent of ethyl alcohol by volume, the number of proof gallons is proportionately greater or smaller than 1 proof gallon. (The proof of spirits is twice the per cent of the content, by volume, of ethyl alcohol. Accordingly the standard proof gallon is 100 proof.)

Standard United States gallon: A standard United States gallon contains 231 cubic inches.

Wine gallon: A wine gallon is a standard United States gallon.

Tax gallon: A tax gallon for spirits of 100 proof or over is equivalent to the proof gallon. For spirits of less than 100 proof the tax gallon is equivalent to the wine gallon.

Barrel: A barrel represents 31 wine gallons.

Half-pint: The half-pint reporting unit is the taxable unit for reporting sparkling wines and certain cordials and liqueurs. The tax is payable on each one-half pint or fraction thereof in each bottle or container.

III. DISTILLED SPIRITS (WHISKY, RUM, GIN, AND BRANDY): UNRECTIFIED

TABLE 66.—Materials: Used in production of brandy, by kinds and by States fiscal year 1943

Kind	FRUIT ¹				Total
	California	Connecticut	New Jersey	Virginia	
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
Grapes.....	23,080,447				23,080,447
Raisins.....	5,687,632			11,797	5,687,632
Apples.....	1,040,469	6,650			1,047,119
Apricots.....	164,730				164,730
Pears.....	109,886				109,886
Prunes.....	89,200		9,182		98,382
Total.....	30,172,364	6,650	9,182	11,797	30,199,993

See footnotes at end of table.

* The distribution of statistical information relating to industrial alcohol and high-proof spirits, excepting information on tax-paid withdrawals, has been discontinued until the termination of the unlimited national emergency proclaimed by the President on May 27, 1941.

TABLE 66.—Materials: Used in production of brandy, by kinds and by States, fiscal year 1943—Continued

Kind	FRUIT WINE, CIDER, AND JUICE ²					Total
	California	Ohio	Oregon	Virginia	Washington	
	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>
Grape.....	100,487,194	13,900	5,713		743,639	101,324,042
Apple.....	1,693,253	79,490	1,403	7,694,941	654,401	14,685,709
Raisin.....	8,682,716					8,682,716
Fig.....	4,904,033					4,904,033
Prune.....	1,428,822				3,332	1,432,154
Mixed fruit.....	978,290					978,290
Pear.....		730	346,400			347,130
Peach.....	2,880			34,500		37,380
Date.....	165,394					165,394
Plum.....	85,693		52,411			138,104
Cherry.....		1,800	64,969		11,661	68,630
Orange.....	35,261					35,261
Blackberry.....		5,231	6,557	10,810	4,974	27,572
Apricot.....					2,805	2,805
Total.....	118,463,536	101,181	477,513	7,740,251	1,420,712	133,066,799

¹ In addition, the following amounts of fruit residua were used: 3,761 gallons of grape lees in Arkansas; 3,660,880 gallons in California; 7,148 gallons of grape lees and 4,963 gallons of blackberry lees in Ohio; 27,933 gallons of grape pomace in Arkansas and 4,065,772 gallons in California; 14,736 gallons of apple pomace in Arkansas and 63,778 gallons in Virginia.

² In addition, 4,780,901 gallons of grape wash were used in California.

³ Includes 73,696 gallons in Arkansas.

⁴ Includes 9,813 gallons in Arkansas, 60,225 gallons in Connecticut, 2,548,410 gallons in New Jersey, 1,083,126 gallons in New York, and 854,677 gallons in Pennsylvania.

⁵ Includes 227,659 gallons in Georgia.

TABLE 67.—Production: Distilled spirits, by kinds and by months, fiscal year 1943

Month	[Tax gallons]				
	Whisky	Rum	Gin ¹	Brandy ²	Total ³
July.....	7,041,896	186,303	563,929	178,226	7,970,354
August.....	5,746,171	167,386	418,777	593,094	6,925,428
September.....	4,944,703	186,337	288,937	1,337,064	6,757,041
October.....	1,796,928	289,264	160,833	5,664,221	7,911,256
November.....		146,387		4,045,327	4,191,714
December.....		156,630		1,434,069	1,590,699
January.....		161,279	15,300	703,011	879,590
February.....		180,220		1,011,419	1,191,639
March.....		149,845	1,370	693,990	845,205
April.....		217,709		454,550	672,549
May.....		238,865		228,176	467,041
June.....		233,912		280,746	514,658
Total.....	19,529,698	2,314,227	1,449,146	16,623,903	39,916,974

¹ For additional production of gin at rectifying plants, see table 82.

² See table 69 for kinds of brandy produced.

³ Exclusive of unfinished and high-proof spirits. Not available for publication.

TABLE 68.—Production: Distilled spirits, by kinds and by States, fiscal year 1943

[Tax gallons]

State	Whisky	Rum	Gin ¹	Brandy ²	Total ³
Arkansas				20,021	20,021
California	23,969		94,779	15,465,372	15,584,130
Connecticut			38,699	8,251	46,950
Georgia	1,363			57,616	58,979
Illinois	1,975,387		247,749		2,223,136
Indiana	647,203		377,580		1,024,783
Kentucky	13,262,672	1,070,198	1,095		14,333,965
Maryland	683,315		264,637		947,952
Massachusetts		1,141,604			1,141,604
Missouri	243,762				243,762
New Jersey			334,430	312,192	646,622
New York				130,118	130,118
Ohio	157,322				157,322
Oregon				46,242	46,242
Pennsylvania	2,438,203	102,425	90,177	87,661	2,718,466
Tennessee	90,860				90,860
Virginia	6,142			256,838	262,980
Washington				219,017	219,017
Total	19,529,698	2,314,227	1,449,146	16,623,903	20,916,974

¹ For additional production of gin at rectifying plants, see table 83.
² See table 69 for kinds of brandy produced.
³ Exclusive of unfinished and high-proof spirits. Not available for publication.

TABLE 69.—Production: Brandy, by kinds and by States, fiscal year 1943

[Tax gallons]

Kind	California	Ohio	Oregon	Virginia	Washington	Total
Grape	13,882,626	3,233	752		131,309	14,035,366
Apple	106,711	14,531	207	249,514	84,330	291,879
Raisin	654,500					654,500
Fig	496,920					496,920
Mixed fruit	251,992			6,009		258,001
Peach	2,088					2,088
Date	34,682					34,682
Pear	2,387	179	27,584		506	29,363
Prune	20,646					20,646
Plum	4,674		7,418		1,470	13,562
Cherry		376	9,315	1,315	1,113	11,119
Blackberry		2,256	966			3,222
Orange	1,048					1,048
Apricot	7,068				289	7,357
Total	15,465,372	20,575	46,242	256,838	219,017	16,623,903

¹ Includes 17,208 gallons in Arkansas and 238 gallons in New Jersey.
² Includes 2,813 gallons in Arkansas, 8,251 gallons in Connecticut, 307,743 gallons in New Jersey, 130,118 gallons in New York, and 87,661 gallons in Pennsylvania.
³ Includes 57,616 gallons in Georgia.
⁴ Includes 4,211 gallons in New Jersey.

TABLE 70.—Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by months, fiscal year 1943

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy ²	Other spirits	Total	Alcohol	Grand total
July	8,574,963	71,379	523,890	159,718	3,448,337	12,778,287	482,312	13,260,599
August	10,140,281	75,409	438,101	210,765	4,501,012	15,365,568	427,723	15,793,291
September	10,070,208	120,174	214,777	321,130	4,416,767	15,143,056	596,535	15,739,591
October	11,425,433	153,624	146,508	508,521	4,341,117	16,575,203	631,968	17,207,171
November	5,635,968	162,454	37,500	454,413	2,267,410	8,577,745	323,979	8,901,724
December	6,872,301	166,651	19,884	576,194	2,604,621	10,139,651	382,745	10,522,396
January	7,113,110	125,553	33,508	388,940	2,405,437	10,266,548	404,292	10,670,840
February	6,135,249	118,284	45,961	507,388	2,248,411	9,055,293	337,993	9,393,286
March	6,647,140	209,357	24,333	656,789	2,516,083	10,053,702	410,093	10,463,795
April	5,771,108	148,955	18,044	566,813	2,159,937	8,664,857	529,196	9,194,053
May	4,725,308	162,134	15,887	499,170	1,959,096	7,361,295	527,436	7,888,731
June	4,782,723	136,981	17,847	372,801	1,869,653	7,180,005	621,039	7,801,044
Total	87,913,792	1,650,955	1,535,940	5,422,642	34,637,881	131,161,210	5,675,341	136,836,551

¹ These figures represent withdrawals subject to tax at the following rate: On and after Nov. 1, 1942, \$6 per tax gallon; before Nov. 1, 1942, \$4 per tax gallon. Includes bottled-in-bond tax-paid withdrawals as reported in table 72.
² In addition, 10,440,892 tax gallons of brandy were withdrawn from fruit distilleries and 3,008,553 tax gallons of brandy were withdrawn from internal revenue bonded warehouses for the fortification of wine. (Under the Act of June 24, 1940 (Public, No. 655, 76th Cong.), effective July 1, 1940, the tax on brandy used in fortification is included in the wine tax.)

TABLE 71.—Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by States, fiscal year 1943

[Tax gallons]

State	Whisky	Rum	Gin	Brandy ²	Other spirits	Total	Alcohol	Grand total
Arizona	70,263					70,263		70,263
California	4,991,855	40,360	214,522	1,505,117	479,666	7,231,520	220,638	7,452,158
Colorado	11,378					11,378	6,745	18,123
Connecticut	203,612	5,904	43,108	23,088	128,790	404,502		404,592
District of Columbia							3,070	3,070
Georgia				115		115		115
Hawaii		5,882		8,703	15,453	30,038	192,269	222,307
Illinois	12,922,806	91,818	261,907	531,582	4,225,706	18,033,819	377,705	18,411,524
Indiana	10,341,828	70,448	311,289	74,033	7,981,416	18,779,014	664,105	19,443,119
Kentucky	32,208,391	61,480	2,675	39,722	5,480,077	37,792,345	1,052	37,793,397
Louisiana	221,889	4,148			47,263	273,300	581,883	855,183
Maryland	9,092,463	8,880	270,312	54,936	7,021,431	16,448,022	352,270	16,800,292
Massachusetts	1,142,147	604,887	2,642	315,742	445,370	2,510,788	358,907	2,869,695
Michigan	117					117	85,313	85,430
Minnesota	423,448	167		170,693	905	595,213		595,213
Missouri	434,918	480		132,345	34,504	602,247	89,976	692,223
New Jersey	719,685	8,387	3,174	722,378	483,433	1,937,257	984,234	2,921,491
New York	200,723	14,818	334,430	598,316	27,802	1,176,089		1,176,089
Ohio	5,165,918	2,161		401,208	2,057,511	7,626,798	124,588	7,751,386
Oregon				2,610		2,610		2,610
Pennsylvania	9,358,832	730,906	91,726	788,566	6,160,430	17,130,460	1,611,612	18,742,072
Tennessee	190,264			13,844		204,108		204,108
Vermont	42					42		42
Virginia	178,713		65		8,594	187,372		187,372
Washington	12,070			39,444	5,066	56,580	223,223	289,803
West Virginia					33,084	33,084		33,084
Wisconsin	13,430	229				13,659	630	14,289
Total	87,913,792	1,650,955	1,535,940	5,422,642	34,637,881	131,161,210	5,675,341	136,836,551

¹ These figures represent withdrawals subject to tax at the following rate: On and after Nov. 1, 1942, \$6 per tax gallon; before Nov. 1, 1942, \$4 per tax gallon. Includes bottled-in-bond tax-paid withdrawals as reported in table 73.
² In addition, 10,440,892 tax gallons of brandy were withdrawn from fruit distilleries and 3,008,553 tax gallons of brandy were withdrawn from internal revenue bonded warehouses for the fortification of wine. (Under the Act of June 24, 1940 (Public, No. 655, 76th Cong.), effective July 1, 1940, the tax on brandy used in fortification is included in the wine tax.)

TABLE 72.—Withdrawals: Bottled-in-bond distilled spirits,¹ tax-paid, by kinds and by months, fiscal year 1943

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Spirits	Total
July	1,461,794	2,563	120	4,250	48	1,468,775
August	1,524,158	3,459	369	8,816	48	1,536,850
September	1,758,121	4,288	187	10,123	228	1,772,947
October	2,366,843	5,269	854	14,135	117	2,387,218
November	1,127,188	4,456	667	11,172	108	1,143,621
December	1,544,276	5,958	549	19,840	633	1,571,256
January	1,516,467	3,698	241	14,306	354	1,535,066
February	1,369,801	3,950	60	22,244	840	1,396,855
March	1,367,385	5,347	27	21,569	165	1,394,436
April	1,187,508	8,517	2,876	7,003	—	1,205,904
May	725,197	7,233	261	14,911	—	747,602
June	628,782	6,877	24	3,253	—	638,936
Total	16,577,520	61,645	6,235	151,622	2,541	16,799,963

¹ Figures in this table are included in total tax-paid withdrawals reported in table 70. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of 2,095,165 tax gallons of whisky and 4,625 tax gallons of brandy bottled in bond after payment of tax.

TABLE 73.—Withdrawals: Bottled-in-bond distilled spirits,¹ tax-paid, by kinds and by States, fiscal year 1943

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Spirits	Total
California	804,284	588	622	88,214	—	893,708
Colorado	3,538	—	—	—	—	3,538
Connecticut	12,486	979	—	—	—	13,465
Illinois	1,674,880	—	2,596	3,173	—	1,680,649
Indiana	1,790,290	—	—	4,257	—	1,800,547
Kentucky	9,087,950	—	889	6,401	—	9,095,240
Louisiana	762	—	—	—	—	762
Maryland	778,730	—	—	2,242	—	780,972
Massachusetts	157,374	56,429	2,034	915	—	216,752
Minnesota	20,428	—	—	13,486	—	33,914
Missouri	101,678	—	—	—	—	101,678
New Jersey	111,069	—	—	11,988	—	123,057
New York	55,219	—	—	217	—	55,436
Ohio	404,874	—	—	—	—	404,874
Pennsylvania	1,546,677	3,649	294	20,729	2,541	1,571,849
Virginia	21,741	—	—	—	—	21,741
Total	16,577,520	61,645	6,235	151,622	2,541	16,799,963

¹ Figures in this table are included in total tax-paid withdrawals reported in table 71. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of 2,095,165 tax gallons of whisky and 4,625 tax gallons of brandy bottled in bond after payment of tax.

TABLE 74.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by States, June 30, 1943¹

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Total
Arizona	278,679	—	—	—	278,679
California	4,974,278	30,505	197	9,110,795	14,115,775
Colorado	1,287	—	—	—	1,287
Connecticut	107,222	6,668	7,504	7,416	128,810
Georgia	—	—	—	6,535	6,535
Hawaii	—	—	—	1,717	1,717
Illinois	67,864,043	238,103	39,286	581,562	68,722,994
Indiana	59,496,087	9,366	147,275	369,795	60,023,434
Kentucky	198,117,316	64,133	3,650	74,107	198,259,206
Louisiana	47,217	1,723	—	—	48,940
Maryland	36,513,812	6,933	18,601	71,249	36,610,595
Massachusetts	1,046,739	1,171,274	1,627	238,531	2,458,171
Michigan	33	—	—	—	33
Minnesota	169,690	—	—	113,632	283,322
Missouri	630,225	52	—	11,008	641,285
New Jersey	412,541	970	—	759,123	1,172,634
New York	113,307	28,281	—	494,042	635,630
Ohio	14,131,045	—	—	159,886	14,290,931
Oregon	—	—	—	862	862
Pennsylvania	39,808,277	182,071	3,534	529,703	40,514,585
Tennessee	547,928	—	—	1,727	549,655
Virginia	544,986	—	—	194,825	739,811
Washington	8,900	—	—	4,626	13,526
Wisconsin	11,354	—	—	—	11,354
Total	424,824,966	1,740,079	221,674	12,722,052	439,508,771

¹ Number of tax gallons according to original entry gauge. Losses are not determined until withdrawal. Exclusive of unfinished and high-proof spirits, which are not available for publication.

TABLE 75.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds, and by years and seasons of production, June 30, 1943¹

[Tax gallons]

Year	Season	Whisky	Rum	Gin	Brandy	Total
1911	Spring	77	—	—	—	77
	Fall	135	—	—	—	135
1912	Spring	517	—	—	—	517
	Fall	21	—	—	150	171
1913	Spring	1,952	—	—	137	2,089
	Fall	830	—	—	—	830
1914	Spring	1,415	—	—	—	1,415
	Fall	—	—	—	213	213
1915	Spring	581	52	—	—	633
	Fall	510	—	—	66	576
1916	Spring	4,747	—	—	—	4,747
	Fall	6,562	135	—	246	6,943
1917	Spring	4,696	60	935	99	5,790
	Fall	3,524	151	13,854	6	17,535
1920	Spring	—	—	—	286	286
1921	Spring	524	—	—	—	524
	Fall	15	—	—	897	912
1922	Spring	288	—	—	—	288
1924	Spring	—	—	—	55	55
1925	Fall	—	—	—	680	680
	Spring	97	96	—	793	986
1926	Fall	804,014	19,734	826	30,431	855,005
	Spring	4,558,705	39,656	—	7,026	4,605,387
1927	Fall	9,025,465	24,491	1,466	37,060	9,088,482
	Spring	12,938,282	22,596	—	45,450	13,006,328
1928	Fall	7,289,467	26,215	—	372,490	7,688,172
	Spring	14,406,396	11,418	689	109,918	14,528,421
1929	Fall	15,981,763	120,342	—	5,377,934	21,480,039
	Spring	29,031,011	24,562	—	197,352	29,252,925
1940	Fall	29,816,392	77,355	—	644,234	30,537,981
	Spring	52,056,512	137,743	91	52,951,743	104,146,099
1941	Fall	44,760,762	71,641	—	876,643	45,715,046
	Spring	68,922,089	215,795	—	162,884	69,300,759
1942	Fall	61,084,419	335,973	90	2,094,351	63,514,833
	Spring	54,786,902	234,366	31,191	479,280	55,501,739
1943	Fall	18,730,305	165,319	172,532	1,159,055	20,227,211
	Spring	—	232,379	—	966,919	1,199,298
Total		424,824,966	1,740,079	221,674	12,722,052	439,508,771

¹ Number of tax gallons according to original entry gauge. Losses are not determined until withdrawal. Exclusive of unfinished and high-proof spirits, which are not available for publication.

TABLE 76.—Losses: Distilled spirits in internal revenue bonded warehouses due to leakage and evaporation, by kinds and by States, and losses due to other causes, by kinds, fiscal year 1943

State	[Tax gallons]					Total
	Whisky	Rum	Gin	Brandy	Other spirits	
Losses (allowed) from leakage and evaporation: ¹						
Arizona	16,729					16,729
California	1,208,642	7,824	326	355,625	16,752	1,589,149
Colorado	2,282					2,282
Connecticut	42,328	418	52	3,134	2,036	48,958
Georgia					802	802
Hawaii		843		2,377		3,220
Illinois	3,106,453	13,587	507	55,712	186,506	3,362,825
Indiana	3,354,454	9,536	503	9,317	3,945,018	7,313,818
Kentucky	8,613,605	15,032	978	8,095	205,709	8,843,419
Louisiana	16,290	1,792			89	18,171
Maryland	3,126,863	1,038	2,207	10,406	476,806	3,617,314
Massachusetts	250,692	80,992	110	15,570	5,096	352,460
Michigan	68					68
Minnesota	89,781	72	22,305			112,158
Missouri	65,651	73		244	887	66,755
New Jersey	150,274	865	10	94,009	8,662	253,820
New York	35,678	3,447		64,110	607	103,842
Ohio	1,018,801			38,418	65,159	1,123,377
Oregon					858	858
Pennsylvania	3,368,187	278,730	4,451	97,370	247,942	3,996,680
Tennessee	30,235			1,820		32,055
Vermont	11				4,310	4,321
Virginia	50,125			5,346	3,577	59,048
Washington	3,827			59		4,457
Wisconsin	2,244	62				2,306
Total	24,533,180	415,210	31,449	762,464	1,801,414	27,563,717
Losses from other causes: ²	33,523	35	2,728	7,270	33,144	76,700
Total losses	24,566,703	415,245	34,177	769,734	1,834,558	27,640,417

¹ Difference between entry and withdrawal gauge of all spirits withdrawn from bonded warehouses. Losses disallowed are included in tax-paid withdrawals.
² Losses from fire, theft, casualty, etc.

TABLE 77.—Summary: Production, withdrawals, and stocks of distilled spirits, by months, fiscal year 1943

Month	Production ¹	Tax-paid withdrawals				Stocks end of month ²
		Bottled-in-bond distilled spirits	Other distilled spirits	Alcohol	Total	
July	7,970,354	1,468,775	11,309,512	482,312	13,260,599	537,753,476
August	6,925,428	1,536,850	13,828,718	427,723	15,793,291	529,237,959
September	6,757,041	1,772,947	13,370,109	596,535	15,739,591	521,149,146
October	7,911,256	2,387,218	14,187,955	631,968	17,207,201	507,230,124
November	4,191,714	1,143,021	7,434,124	323,979	8,901,724	496,339,533
December	1,590,099	1,571,256	8,568,395	382,745	10,522,396	487,742,838
January	879,590	1,535,066	8,731,482	404,292	10,676,840	479,193,785
February	1,191,039	1,896,895	7,658,398	337,993	9,393,286	470,233,586
March	845,205	1,394,493	8,059,209	410,093	10,463,795	461,107,505
April	672,349	1,205,904	7,458,953	529,196	9,194,053	445,914,682
May	467,041	747,002	6,613,693	527,436	7,888,731	439,508,771
June	514,658	638,936	6,541,069	621,039	7,801,044	439,508,771
Total	39,916,974	16,799,563	114,361,647	5,675,341	136,836,551	439,508,771

¹ Exclusive of unfinished and high-proof spirits produced at registered distilleries and alcohol produced at industrial alcohol plants. Not available for publication.

TABLE 78.—Summary: Production, withdrawals, and stocks of distilled spirits, and premises operated, by States, fiscal year 1943

State	Production ¹	Tax-paid withdrawals				Stocks as of June 30 ¹	Premises operated ²		
		Bottled-in-bond distilled spirits	Other distilled spirits	Alcohol	Total		Registered distilleries	Fruit distilleries	Internal revenue bonded warehouses
Arizona			70,263		70,263	278,679			1
Arkansas	20,021								1
California	15,584,120	893,708	6,337,812	220,638	7,452,158	14,115,775	2	90	71
Colorado		3,538	7,840	6,745	18,123	1,287			1
Connecticut	46,950	13,465	391,127		404,592	128,810	1	2	4
District of Columbia				3,070	3,070				
Georgia	58,979		115		115	6,535	1	1	2
Hawaii			30,038	192,269	222,307	1,717			3
Illinois	2,223,136	1,680,149	16,353,670	377,705	18,411,824	68,722,994	5		13
Indiana	1,024,783	1,800,547	16,978,467	664,105	19,448,119	60,022,434	6		12
Kentucky	14,333,965	9,095,240	28,697,105	1,052	37,793,397	198,250,206	50		73
Louisiana		762	272,638	581,883	855,183	48,940			1
Maryland	947,952	780,972	15,667,050	352,270	16,800,292	36,610,595	8		19
Massachusetts	1,141,604	216,652	2,294,136	358,907	2,869,695	2,458,171	3		6
Michigan			117	85,313	85,430	33			1
Minnesota		33,914	561,299		595,213	283,322			3
Missouri	243,762	101,678	500,569	89,976	692,223	641,285	4		7
New Jersey	312,192	122,897	1,814,290	984,234	2,921,491	1,172,634		5	5
New York	464,548	55,436	1,120,653		1,176,089	635,630	1	2	3
Ohio	177,897	404,874	7,221,924	124,588	7,751,286	14,290,931	2	1	5
Oregon	46,242		2,610		2,610	862			2
Pennsylvania	2,718,466	1,573,890	15,556,570	1,611,612	18,742,072	40,514,585	8	1	23
Tennessee	90,360		213,108		213,108	549,655	1		1
Vermont			8,701		8,701				1
Virginia	262,980	21,741	201,482		223,223	739,811	1	4	8
Washington	219,017		45,154		45,154	13,526		7	2
West Virginia				630	630				
Wisconsin			15,039		15,039	11,354			1
Total	39,916,974	16,799,563	114,361,647	5,675,341	136,836,551	439,508,771	92	116	269

¹ Exclusive of unfinished spirits and high-proof spirits produced at registered distilleries and alcohol produced at industrial alcohol plants. Not available for publication.
² Represents number operated during any part of the year.

TABLE 79.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of whisky and of total distilled spirits,¹ fiscal years 1934-1943, inclusive

Fiscal year ended June 30	Production		Tax-paid withdrawals		Stocks June 30	
	Whisky	Total distilled spirits	Whisky	Total distilled spirits	Whisky	Total distilled spirits
1934	62,352,666	76,506,388	18,875,964	22,446,622	57,717,662	63,065,017
1935	149,112,923	169,126,472	50,780,940	58,083,021	152,807,235	160,755,394
1936	223,659,539	253,867,925	67,299,166	76,330,524	300,658,508	310,803,839
1937	223,457,850	258,956,886	72,616,195	87,721,644	445,285,963	462,607,980
1938	102,895,872	150,155,924	68,611,650	85,949,786	471,159,539	497,527,755
1939	93,003,917	145,326,176	72,059,023	92,427,100	478,899,618	522,058,134
1940	98,993,303	143,455,192	81,267,368	103,981,635	480,937,009	525,394,924
1941	121,851,983	175,208,746	80,541,974	102,685,625	504,080,691	551,424,175
1942	120,257,424	157,981,798	84,709,171	119,275,170	516,918,887	538,910,306
1943	19,529,608	39,916,974	87,913,792	131,161,210	424,824,966	439,508,771

¹ Exclusive of ethyl alcohol.
² Exclusive of high-proof spirits and unfinished spirits produced at registered distilleries. Not available for publication.

IV. RECTIFIED DISTILLED SPIRITS AND WINES

TABLE 80.—Materials: ¹ Used in production of rectified spirits and wines, by kinds and by months, fiscal year 1943

[Proof gallons ²]

Month	Alcohol	Spirits ³	Whisky	Brandy	Wines	Other	Total
July	270,663	3,545,893	2,208,701	98,458	34,275	42,587	6,200,577
August	218,754	4,659,456	2,749,204	105,018	43,499	41,362	7,817,293
September	268,150	4,562,673	2,656,851	146,504	46,832	45,065	7,726,075
October	329,772	4,420,364	3,272,121	207,582	46,634	61,236	8,337,609
November	65,759	2,449,514	2,048,994	250,577	50,187	71,388	4,936,419
December	87,727	2,615,903	2,425,547	318,990	36,344	41,881	5,526,392
January	42,431	2,410,808	2,405,509	307,424	47,979	52,087	5,576,747
February	41,118	2,316,898	2,194,256	301,083	82,530	53,686	4,988,370
March	72,691	2,518,019	2,432,426	372,246	39,850	90,515	5,577,747
April	92,261	2,127,876	2,175,804	314,434	58,421	96,291	4,865,087
May	55,414	2,046,806	2,101,087	244,127	48,342	179,524	4,675,300
June	189,864	2,015,896	2,316,515	235,420	70,993	270,948	5,105,636
Total	1,734,604	35,690,096	29,037,012	2,901,863	611,886	1,045,969	71,021,430

¹ Includes imported as well as domestic liquors.
² The figures are in proof gallons. Except for some products containing fortified wine, the rectification tax is collected on the basis of proof gallons. (See sec. 2801, Internal Revenue Code.)
³ Represents high-proof spirits produced at registered distilleries.
⁴ Includes 825,214 proof gallons of rum, 66,111 proof gallons of gin, 28,794 proof gallons of vermouth, 37,248 proof gallons of cordials and liqueurs, 44,631 proof gallons of unclassified spirits, and 53,971 proof gallons of products for exportation.

TABLE 81.—Materials: ¹ Used in production of rectified spirits and wines, by kinds and by States, fiscal year 1943

[Proof gallons]

State	Alcohol	Spirits ²	Whisky	Brandy	Wines	Other	Total
California	5,373	491,716	277,001	528,484	22,984	55,342	1,380,990
Colorado				183			183
Connecticut	2,282	242,301	397,746	16,388	725	43,341	702,783
Hawaii	183,158			649	716	13,046	197,569
Illinois	19,923	4,185,355	3,554,810	259,841	112,219	93,921	8,226,069
Indiana	166,660	8,164,771	4,531,142	722	20,429	58,865	12,942,589
Kentucky		4,010,896	4,410,383	15,286	15,890	119	8,452,574
Louisiana	3,690	47,289	3,629	2,764	24	3,537	60,933
Maine		11,037	6,823				17,860
Maryland	2,051	6,808,854	5,731,397	29,591	21,914	36,071	12,629,873
Massachusetts	118,976	608,792	565,278	111,779	89,888	143,914	1,638,627
Michigan	22,573	130,579	43,535	192,751	22,263	34,831	446,522
Minnesota	23,071	22,292	224,949	69,864	11,676	2,076	353,928
Missouri	1,232	15,845	40,336	147,319	74,585	43	279,399
New Jersey	14,153	1,124,901	719,021	277,259	16,173	46,994	2,198,501
New Mexico	309		2,116	101	4,811	1	7,338
New York	308	1,516,315	1,503,636	250,895	27,018	87,517	3,388,689
Ohio	4,104	1,842,185	730,313	91,684	32,237	14,591	2,715,114
Pennsylvania	1,159,994	6,421,867	6,263,558	871,602	121,881	409,236	15,248,068
Rhode Island		1,951	5,468			1,050	8,469
Washington	188	34,813	13,775	4,695	159		53,630
Wisconsin	6,649	8,337	12,106	30,906	16,264	1,474	74,836
Total	1,734,604	35,690,096	29,037,012	2,901,863	611,886	1,045,969	71,021,430

¹ Includes imported as well as domestic liquors.
² Represents high-proof spirits produced at registered distilleries.
³ Includes 825,214 proof gallons of rum, 66,111 proof gallons of gin, 28,794 proof gallons of vermouth, 37,248 proof gallons of cordials and liqueurs, 44,631 proof gallons of unclassified spirits, and 53,971 proof gallons of products for exportation.

TABLE 82.—Production: ¹ Rectified spirits and wines, by kinds and by months, fiscal year 1943

[Proof gallons]

Month	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total
July	5,499,464	398,961	220,197	32,819	51,237	6,202,668
August	6,664,901	532,701	263,803	26,055	81,726	7,569,186
September	6,765,860	541,746	368,469	40,551	80,885	7,797,511
October	7,096,223	430,184	468,317	53,197	76,456	8,124,377
November	4,228,322	203,570	402,024	77,712	70,840	4,982,468
December	4,632,461	166,584	378,878	181,312	67,671	5,426,906
January	4,618,563	86,258	288,679	150,583	40,900	5,184,983
February	4,237,533	116,449	316,974	161,815	31,192	4,863,963
March	4,789,548	119,473	372,278	201,650	58,112	5,541,061
April	4,073,962	170,923	347,013	156,144	54,888	4,802,930
May	3,916,936	102,865	279,918	146,982	166,609	4,613,310
June	4,270,850	95,576	258,952	132,721	257,359	5,015,458
Total	60,794,623	2,965,280	3,965,502	1,361,541	1,037,875	70,124,821

¹ For production of distilled spirits at registered distilleries, see table 67.
² Includes 1,810 proof gallons of alcohol, 350,366 proof gallons of high-proof spirits, 372,159 proof gallons of rum, 2,704 proof gallons of vermouth, 138,500 proof gallons of wines, 123,172 proof gallons of unclassified spirits, and 49,164 proof gallons of products for exportation.

TABLE 83.—Production: ¹ Rectified spirits and wines, by kinds and by States, and premises operated, fiscal year 1943

[Proof gallons]

State	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total	Number of plants operated ²
California	685,831	70,004	164,256	357,967	37,359	1,315,417	34
Colorado			174			174	1
Connecticut	452,526	27,087	193,140	975	21,861	695,589	12
Hawaii	23,462	144,973	535	494	24,138	193,602	4
Illinois	7,117,022	17,767	795,151	118,783	111,417	8,160,140	19
Indiana	12,604,424	52,890	9,602		63,571	12,730,487	9
Kentucky	8,304,323	17,186	741		10,197	8,322,447	11
Louisiana	745	43,389	13,630		3,220	60,984	5
Maine	4,431	9,689	1,486		517	16,123	1
Maryland	12,452,180	2,129	48,722	5,221	31,119	12,539,371	18
Massachusetts	743,213	147,570	686,369	13,299	36,084	1,628,535	18
Michigan	9,066	2,114	382,196	8,517	33,055	434,948	3
Minnesota	200,736		83,992		23,611	354,066	3
Missouri	4,249	25,685	245,759			275,693	4
New Jersey	1,516,925	180,807	484,945	9,112	34,593	2,226,383	13
New Mexico			2,255		4,810	7,288	1
New York	2,831,222	68,942	114,774	216,687	95,278	3,326,903	14
Ohio	1,482,945	870,242	290,357	4,120	6,709	2,654,373	8
Oregon					17	17	1
Pennsylvania	12,295,351	1,275,427	412,828	591,512	463,030	15,088,148	28
Rhode Island	6,440	1,050	948			8,438	1
Washington	47,157			4,696		51,853	1
Wisconsin	10,152	8,329	35,641	4,530	15,250	73,902	6
Total	60,794,623	2,965,280	3,965,502	1,361,541	1,037,875	70,124,821	215

¹ For production of distilled spirits at registered distilleries, see table 68.
² Represents the number of plants which operated during any part of the year.
³ Includes 1,810 proof gallons of alcohol, 350,366 proof gallons of high-proof spirits, 372,159 proof gallons of rum, 2,704 proof gallons of vermouth, 138,500 proof gallons of wines, 123,172 proof gallons of unclassified spirits, and 49,164 proof gallons of products for exportation.

TABLE 84.—Bottling: Distilled spirits (rectified and unrectified) bottled for consumption,¹ fiscal year 1943

[Wine gallons]

Kind	Rectified products		Total	Unrectified products		Total	Bottled-in-bond withdrawals upon payment of tax	Grand total
	Bottled at rectifying plants	Bottled at tax-paid bottling houses		Bottled at rectifying plants	Bottled at tax-paid bottling houses			
Whisky.....	69,440,831	608,298	70,139,129	26,844,223	21,712,375	48,556,598	16,577,520	135,273,247
Rum.....	400,673	44,085	444,759	2,856,033	255,142	2,411,175	61,645	2,917,579
Gin.....	3,296,768	59,609	3,356,377	2,097,751	863,119	2,960,870	6,235	6,323,482
Brandy.....	1,242,500	371,505	1,614,005	1,460,101	1,267,424	2,727,525	151,622	4,493,152
Cordials and liqueurs.....	5,978,293	16,078	5,994,371					5,994,371
Alcohol.....				27,022	18,242	45,265		45,265
Other spirits.....	199,680	3,431	203,111	29,996	19,994	49,990	2,541	255,642
Total.....	80,558,745	1,193,007	81,751,752	32,615,127	24,136,296	56,751,423	16,799,563	155,302,738

¹ Represents distilled spirits bottled at rectifying plants and tax-paid bottling houses and bottled-in-bond spirits withdrawn on payment of tax from internal revenue bonded warehouses. Includes imported spirits bottled after withdrawal from customs custody or used by rectifiers.

V. FERMENTED MALT LIQUORS AND CEREAL BEVERAGES

TABLE 85.—Materials: Used in production of fermented malt liquors, by kinds and by States, fiscal year 1943

[Pounds]

State	Grain and grain products			Sugar and sirups	Hops and hop extract	Other materials ¹
	Malt	Corn	Rice			
Arizona.....	1,243,300	409,900		600	13,582	6,598
California.....	128,876,553	46,545,170	1,078,800	5,273,670	1,872,806	410,337
Colorado.....	13,760,195	1,911,030	3,181,400	4,937	182,377	
Connecticut.....	10,415,966	3,436,310		840,378	173,235	6,700
Delaware.....	2,621,285	957,560		17,347	33,909	
District of Columbia.....	6,052,437	2,675,500	300,000	90,000	90,148	
Florida.....	15,609,984	5,698,950		1,370,976	236,494	33,940
Georgia.....	4,287,850	1,791,600		663,100	55,063	
Hawaii.....	4,051,145	734,600	377,700	20,827	51,055	1,010
Idaho.....	2,136,691	699,459		3,825	30,226	
Illinois.....	135,334,018	65,062,682	69,500	6,174,003	1,841,097	491,986
Indiana.....	84,900,272	28,111,829	60,000	3,846,498	1,094,479	689
Iowa.....	5,156,885	1,855,070		269,715	81,284	100
Kentucky.....	38,250,262	13,088,935	2,635,740	884,574	520,419	73,961
Louisiana.....	38,195,081	9,598,474	4,481,500	5,013,489	575,947	948,000
Maryland.....	55,315,702	12,548,360		5,978,978	770,172	50,450
Massachusetts.....	69,329,440	8,535,510	2,560,846	13,389,707	1,180,798	28,800
Michigan.....	117,668,374	40,594,510	8,153,930	1,599,548	1,075,654	33,474
Minnesota.....	71,366,033	11,072,333	2,496,839	8,670,359	975,633	
Missouri.....	198,371,594	18,545,320	60,815,530	2,003,019	3,284,860	2,288
Montana.....	7,588,443	1,985,520	33,900	458,091	96,859	3,566
Nebraska.....	22,122,286	5,796,950	2,107,800	618,723	307,789	
Nevada.....	500,972	163,900	42,000	3,189	7,423	2,300
New Hampshire.....	1,284,860	320,340		550,849	21,640	205,819
New Jersey.....	173,040,565	52,685,705	2,515,750	15,568,269	2,479,411	3,398,987
New York.....	329,993,127	110,102,585	10,706,916	20,631,448	5,238,355	16,600
North Carolina.....	4,190,300	1,694,000		864,775	60,103	168,633
Ohio.....	169,228,216	57,747,654	6,430,805	10,984,396	39,275	800
Oklahoma.....	5,364,212	1,994,568		39,275	61,022	
Oregon.....	8,316,265	1,970,330	654,050		127,697	4,353,217
Pennsylvania.....	265,822,008	80,455,369	1,288,700	27,735,450	3,903,918	136,550
Rhode Island.....	25,840,650	7,410,900	2,550	6,697,681	609,430	48,253
Tennessee.....	8,093,785	1,648,620	1,788,910	681,875	90,991	8,600
Texas.....	44,263,953	11,485,520	8,294,960	952,045	605,729	
Utah.....	5,940,150	1,297,920	352,950		89,335	
Virginia.....	8,371,525	3,427,010		284,850	119,596	10,602
Washington.....	45,861,429	13,176,270	1,800,471	828,402	646,018	
West Virginia.....	1,729,720	588,480		1,598	20,539	324,617
Wisconsin.....	270,697,762	94,080,788	22,395,600	7,365,131	3,243,735	
Wyoming.....	2,373,802	521,915		298,825	39,829	
Total.....	2,393,607,097	722,377,366	152,546,147	159,954,828	34,833,108	10,714,301

TABLE 86.—Summary: Production, withdrawals, losses, and stocks of fermented malt liquors, by months, fiscal year 1943

[Barrels of 31 gallons]

Month	Production	Tax-paid withdrawals		
		By pipe line for bottling	In barrels and kegs	Total
July.....	6,878,688	3,866,036	3,017,762	6,883,798
August.....	7,001,067	4,016,920	2,865,334	6,882,254
September.....	6,624,291	3,723,116	2,512,688	6,235,804
October.....	5,832,521	3,387,855	2,292,417	5,680,272
November.....	4,749,569	2,808,521	1,951,558	4,760,079
December.....	4,897,719	2,902,481	1,894,211	4,796,692
January.....	4,427,555	2,586,488	1,657,428	4,243,916
February.....	5,271,743	2,834,521	1,762,514	4,597,035
March.....	5,913,891	3,469,771	2,100,495	5,570,266
April.....	6,013,284	3,535,769	2,175,980	5,711,749
May.....	5,874,637	3,697,529	2,407,063	6,104,592
June.....	7,532,392	4,283,857	2,886,120	7,169,977
Total.....	71,018,257	41,112,864	27,523,570	68,636,434

Month	Tax-free withdrawals				Total withdrawals	Losses	Stocks end of month
	Consumed on premises	For cereal beverages	For export	Total			
July.....	25,861	4,213	18,989	49,063	6,932,861	230,646	8,650,908
August.....	24,679	5,068	24,894	54,641	6,936,895	233,902	8,482,765
September.....	22,742	3,037	28,002	53,781	6,289,585	221,766	8,596,069
October.....	22,432	3,551	36,047	62,030	5,742,302	198,808	8,488,309
November.....	19,081	3,908	29,642	52,631	4,848,569	171,093	8,254,541
December.....	19,824	2,468	29,585	51,877	4,848,569	162,072	8,145,190
January.....	18,370	4,350	27,276	49,996	4,203,912	157,766	8,119,467
February.....	18,117	4,111	37,715	59,943	4,636,978	166,992	8,568,288
March.....	20,653	6,622	35,506	62,781	5,633,047	194,246	8,656,222
April.....	20,721	4,061	36,291	61,073	5,772,822	197,068	8,701,080
May.....	21,488	5,295	35,520	62,303	6,160,845	193,925	8,216,712
June.....	24,447	6,434	31,318	62,199	7,232,176	253,687	8,285,508
Total.....	258,365	53,118	870,785	682,268	69,318,702	2,362,051	8,285,508

TABLE 87.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, by States, fiscal year 1943

[Barrels of 31 gallons]

State	Production	Tax-paid withdrawals			Tax-free withdrawals	
		By pipe line for bottling	In barrels and kegs	Total	Consumed on premises	For cereal beverages
Arizona.....	36,939	26,421	8,833	35,254	182	
California.....	3,923,163	3,283,944	372,997	3,656,941	7,156	217
Colorado.....	435,245	224,850	209,225	434,075	1,060	
Connecticut.....	294,000	144,520	126,829	271,349	2,258	
Delaware.....	69,448	42,965	23,547	66,515	496	
District of Columbia.....	184,500	149,254	36,145	185,399	484	
Florida.....	484,200	388,728	73,399	462,127	1,903	
Georgia.....	142,976	91,531	45,551	137,082	525	
Hawaii.....	110,481	105,823	440	106,268	3	
Idaho.....	59,477	40,590	18,863	59,453	438	
Illinois.....	4,417,358	2,825,089	1,466,686	4,291,775	18,170	
Indiana.....	2,433,983	1,859,720	479,208	2,368,928	7,265	
Iowa.....	159,260	105,609	40,211	154,829	694	
Kentucky.....	1,175,660	818,580	324,535	1,143,415	1,049	5,501
Louisiana.....	1,230,382	1,090,932	92,214	1,183,146	3,785	
Maryland.....	1,525,879	916,280	575,898	1,492,188	6,327	
Massachusetts.....	1,530,108	605,199	862,746	1,467,945	10,903	
Michigan.....	3,450,017	2,039,090	1,310,342	3,349,432	11,075	
Minnesota.....	2,086,425	1,144,833	876,335	2,021,168	7,294	11,945
Missouri.....	5,981,161	3,510,562	2,274,775	5,786,337	20,477	1,310

TABLE 87.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, by States, fiscal year 1943—Continued

[Barrels of 31 gallons]

State	Production	Tax-paid withdrawals			Tax-free withdrawals	
		By pipe line for bottling	In barrels and kegs	Total	Consumed on premises	For cereal beverages
Montana	202,763	104,476	93,509	197,985	1,029	
Nebraska	687,652	495,752	167,200	662,952	1,900	
Nevada	17,925	4,967	11,579	16,486	32	
New Hampshire	42,264	16,821	20,965	37,786	304	
New Jersey	4,625,544	2,251,804	2,158,468	4,413,272	14,565	
New York	9,958,834	4,162,438	5,493,906	9,656,344	39,111	
North Carolina	135,178	109,085	18,463	128,148	310	18,292
Ohio	5,145,347	3,094,509	1,925,797	5,020,306	17,733	
Oklahoma	168,736	140,883	20,879	161,762	218	
Oregon	236,971	144,316	86,656	230,972	601	
Pennsylvania	7,495,463	3,809,815	3,492,949	7,302,764	37,149	
Rhode Island	779,588	322,298	426,195	748,493	3,712	
South Dakota	8	50	124	174	2	
Tennessee	252,706	207,745	33,802	241,547	1,346	
Texas	1,386,837	1,230,733	111,713	1,342,446	3,282	
Utah	173,324	92,406	74,671	167,077	598	
Virginia	257,217	177,221	70,338	247,559	1,252	
Washington	1,326,887	785,229	512,366	1,297,595	2,787	
West Virginia	49,061	41,109	5,506	46,705	448	
Wisconsin	8,253,613	4,430,787	3,546,089	7,976,876	21,733	18,943
Wyoming	71,597	42,347	24,226	66,573	465	
Total	71,018,257	41,112,864	27,523,570	68,636,434	258,365	53,118

State	Tax-free withdrawals—Continued		Total withdrawals	Losses	Stocks June 30	Number of breweries operated ¹
	For export	Total				
Arizona		182	35,436	951	5,271	1
California		112,562	3,769,503	131,863	331,921	19
Colorado	595	1,655	435,730	9,337	51,794	3
Connecticut	7,041	9,299	280,048	18,456	37,581	0
Delaware		496	67,911	2,103	5,627	2
District of Columbia		484	185,883	8,096	16,945	1
Florida	1,688	3,083	465,210	16,583	38,318	6
Georgia		523	137,005	4,908	10,747	1
Hawaii		3	106,296	3,387	11,386	8
Idaho		438	59,891	2,030	5,127	4
Illinois	14,456	32,626	4,324,401	134,170	514,157	43
Indiana	414	7,679	2,370,907	58,648	289,209	13
Iowa		694	155,514	7,026	16,402	3
Kentucky	236	9,780	1,153,201	26,853	118,546	6
Louisiana	4,723	8,508	1,191,654	47,114	88,388	6
Maryland	435	6,662	1,498,850	36,326	161,300	7
Massachusetts	946	11,852	1,479,787	84,083	163,877	14
Michigan	4,957	16,032	3,365,464	95,744	403,305	28
Minnesota		19,239	2,040,407	72,465	314,218	21
Missouri	2,404	30,251	5,815,588	181,908	800,018	13
Montana		1,029	199,014	4,453	20,132	8
Nebraska	200	2,100	665,052	20,582	68,314	4
Nevada		32	16,518	1,270	3,742	2
New Hampshire		304	38,090	2,703	5,586	1
New Jersey	32,626	47,131	4,460,403	197,791	503,971	13
New York	78,693	136,066	9,792,350	348,934	1,308,221	45
North Carolina		310	128,458	5,319	15,881	4
Ohio	268	18,001	5,038,307	155,630	566,514	43
Oklahoma		218	161,989	4,154	14,344	4
Oregon		604	231,576	6,426	31,796	6
Pennsylvania	4,941	42,090	7,344,854	257,782	837,567	65
Rhode Island	4,665	8,377	756,570	43,517	84,037	2
South Dakota		2	176	7	7	1
Tennessee		1,346	242,893	10,509	20,480	2
Texas		3,282	1,345,728	53,280	130,161	1
Utah		596	167,583	6,529	21,159	1
Virginia		1,252	248,811	8,763	28,219	4
Washington	399	3,186	1,309,781	30,669	174,996	1
West Virginia		448	47,153	1,786	4,388	6
Wisconsin	105,849	143,525	8,120,401	249,170	1,011,390	9
Wyoming		465	67,038	4,726	10,493	4
Total	370,785	682,268	69,318,702	2,362,051	8,285,568	491

¹ Represents number operated during any part of the year.

TABLE 88.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, fiscal years 1934-1943, inclusive

[Barrels of 31 gallons]

Fiscal year ended June 30	Production	Withdrawals					Losses	Stocks June 30	Number of breweries operated
		Tax-paid			Tax-free	Grand total			
		By pipe line for bottling	In barrels and kegs	Total					
1934	37,678,313	8,011,588	24,254,451	32,266,039	450,503	32,716,542	1,304,262	6,908,581	714
1935	45,228,605	10,954,762	31,274,069	42,228,831	553,547	42,782,378	1,587,255	7,796,433	730
1936	51,812,062	16,328,542	32,431,298	48,759,840	555,643	49,315,483	1,603,530	8,659,482	732
1937	58,748,087	22,929,824	32,462,136	55,391,960	532,304	55,924,264	1,895,697	9,591,466	730
1938	56,340,163	24,266,063	29,659,955	53,926,018	490,813	54,386,831	1,891,617	9,680,903	696
1939	53,870,553	24,729,985	27,086,889	51,816,874	416,396	52,233,180	1,857,024	9,447,166	653
1940	54,891,737	27,004,065	26,010,165	53,014,230	399,186	53,413,416	1,911,349	9,019,354	611
1941	55,213,850	27,840,167	24,959,014	52,799,181	479,034	53,278,215	1,922,057	9,037,798	574
1942	63,716,697	35,256,910	25,599,309	60,856,219	798,873	61,655,092	2,173,238	8,935,242	530
1943	71,018,257	41,112,864	27,523,570	68,636,434	682,268	69,318,702	2,362,051	8,285,568	491

TABLE 89.—Summary: Production, withdrawals, and stocks of cereal beverages,¹ by months, fiscal year 1943

[Barrels of 31 gallons²]

Month	Production	Withdrawals	Stocks end of month	Month	Production	Withdrawals	Stocks end of month
July	2,838	3,211	2,778	February	2,784	3,565	2,587
August	3,573	3,201	3,058	March	4,923	3,769	3,211
September	2,373	2,494	2,731	April	3,772	3,701	2,923
October	2,863	2,339	3,065	May	3,790	3,671	2,748
November	2,854	2,468	3,222	June	5,262	5,000	2,682
December	1,786	1,684	3,236				
January	2,966	2,226	3,807	Total	39,754	37,329	2,682

¹ Containing less than one-half of 1 per cent of alcohol by volume.
² Reports for prior fiscal years were shown in gallons.

TABLE 90.—Summary: Production, withdrawals, and stocks on hand June 30, of cereal beverages, and plants operated, by States, fiscal year 1943

[Barrels of 31 gallons¹]

State	Production	Withdrawals	Stocks June 30	Number of plants operated ²
California				2
Kentucky	261	248		2
Minnesota	3,625	3,426	254	1
Missouri	9,200	9,575	613	2
New York	890	1,002		1
Ohio	13,289	11,860	1,495	2
Wisconsin		222		1
Total	12,489	10,996	320	4
Total	39,754	37,329	2,682	13

¹ Reports for prior fiscal years were shown in gallons.
² Number operated during any part of the year.

VI. STILL WINE, SPARKLING WINES, AND VERMOUTH

TABLE 91.—Materials: ¹ Used in production of still wines, by kinds and by States, fiscal year 1943

Kind	State								Total
	Arkansas	California	New Jersey	New York	Ohio	Oregon	Washington	All other States ²	
A. Fruits, berries, etc. (pounds):									
Grapes									
Raisins	4,491,480	1,161,333,767	1,437,706	18,047,591	6,482,347	189,250	12,454,496	³ 15,885,480	1,220,322,207
Figs		13,930,151	190,320	1,082,967				251,141	15,454,579
Apples		12,268,985			50			3,875	12,272,910
Plums	279,077	25,100			330,244		10,121,006	72,630	10,828,057
Pears		3,881,650				436,179			4,317,829
Blackberries	225	9,780				⁴ 186,420	31,443		4,227,868
Peaches	1,743		74,570	335,069	343,497	81,185	200,110	⁵ 2,502,352	3,628,626
Currants	2,500	241,630		64,697			12,984	⁶ 1,784,360	2,106,171
Cherries						1,464,413	613,454		2,077,867
Prunes	320	140,115	4,620	183,283	43,987	504,880	287,994	65,115	1,749,284
Loganberries		1,426,665				606,955			1,713,649
Elderberries			9,100	42,125			353,507	30,800	1,564,164
Dates	1,468	299,820		594,070	36,904			110,024	1,042,286
Grapefruit		881,534							881,534
Oranges								⁷ 779,055	779,055
Mixed fruit		544,044						112,964	657,008
Apricots		414,840					4,487		419,327
Gooseberries		323,957		4,120			38,539		366,616
Rosynberries								69,096	69,096
Strawberries		36,900					2,250		39,150
Honey	530				734			30,701	31,965
Raspberries				28,433					28,433
Quince					13,874		8,218		22,092
Youngberries					14,850				14,850
Other	10,710							248	10,958
B. Juices, including concentrates (gallons):									
Grape									
Apple	3,400	256,412	52,000	1,670,219	299,943	750		169,283	2,452,007
Blackberry	13,880	94,100	471,884	74,738	168,348		1,923	⁸ 309,168	1,134,041
Peach				270,816	16,253	1,649			302,576
Elderberry				44,845				⁹ 189,752	234,597
Cherry				123,101	1,000				124,101
Loganberry				4,400	6,830				23,074
Fig				12,000		1,868	5,354	11,844	19,212
		10,150							10,150
Raisin		10,112							10,112
Other		410	500	52	3,456		4,277	5,680	14,375

¹ Exclusive of sugar and other sweetening materials. Represents fermenting materials crushed or pressed and deposited in fermenters for the production of wines, including wine used in the production of brandy.

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

³ Includes 701,264 pounds used in Georgia, 525,671 pounds in Illinois, 259,486 pounds in Iowa, 11,685,152 pounds in Michigan, and 1,687,484 pounds in North Carolina.

⁴ Includes 1,294,870 pounds used in Georgia, and 503,427 pounds in Michigan.

⁵ Includes 1,646,480 pounds used in Georgia.

⁶ Includes 774,900 pounds used in Florida.

⁷ Includes 209,065 gallons used in Virginia.

⁸ Includes 141,693 gallons used in Georgia.

TABLE 92.—Production: Still wines produced and treatment of wines after fermentation, by months, fiscal year 1943

[Wine gallons]

Month	Production					Treatment of wines				
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Total ¹	Distilling materials ²	Grand total	Amelloration		Fortification		Blending
						Wines used	Resulting product	Wines used	Resulting product	
July	599,589	13,273	612,862	2,929,515	3,542,377	987,060	1,062,393	550,145	612,793	2,282,361
August	1,376,373	14,750	1,391,123	2,549,460	3,940,583	837,007	940,624	877,055	1,016,381	2,786,405
September	8,417,922	36,792	8,454,714	10,817,268	19,271,892	947,800	1,053,397	3,950,582	4,717,029	3,624,102
October	39,401,916	187,392	39,589,308	46,638,865	86,128,173	1,895,501	2,124,276	16,146,829	19,252,996	4,623,359
November	18,893,887	99,842	18,993,729	29,492,116	45,485,845	1,572,954	1,816,106	10,605,848	12,550,934	4,094,408
December	3,150,434	142,484	3,292,918	9,211,409	12,504,327	2,158,948	2,450,029	4,153,821	4,834,113	7,184,577
January	1,060,165	27,623	1,087,788	4,350,683	5,438,471	1,455,073	1,610,900	1,045,166	1,222,238	3,808,952
February	914,664	25,344	940,008	4,389,136	5,329,144	1,356,970	1,476,943	899,066	1,035,328	5,134,623
March	1,020,886	55,382	1,076,268	2,518,338	3,594,606	1,727,388	1,885,201	954,901	1,080,079	3,291,550
April	918,608	25,182	943,790	1,985,880	2,929,570	1,362,022	1,492,454	571,835	640,870	2,068,678
May	953,234	10,625	963,859	562,939	1,526,798	793,497	856,777	247,473	278,241	1,567,874
June	961,394	5,424	966,818	1,566,181	2,532,999	822,150	909,379	250,410	289,968	3,073,214
Total	77,668,972	644,023	78,312,995	116,911,790	195,224,785	15,916,370	17,678,479	40,253,221	47,540,970	44,040,103

¹ Represents the amount removed from fermenters exclusive of substandard wines produced as distilling materials for the production of brandy reported in column 5.

² Represents substandard wines produced with excessive water or residue materials for use as distilling materials in the production of brandy. (See column 13, table 94.) Is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 12, table 94.)

TABLE 93.—Production: Still wines produced and treatment of wines after fermentation, by States, fiscal year 1943

[Wine gallons]

State	Production					Treatment of wines				
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Total ¹	Distilling materials ²	Grand total	Amelioration		Fortification		Blending
						Wines used	Resulting product	Wines used	Resulting product	Wines used
Alabama	728		728		728					
Arkansas	434,575	441	435,016	50,152	485,168	659,863	744,201	398,605	465,435	37,290
California	62,526,270	169,262	62,695,532	115,886,663	178,082,195	3,213,133	3,910,718	36,670,826	43,451,055	36,492,458
Colorado	20,902		20,902		20,902	37,974	41,404	1,412	1,727	22,780
Connecticut	37,175		37,175		37,175			37,200	41,434	858
Florida	63,850		63,850		63,850	25,900	27,595			2,096
Georgia	1,305,829		1,305,829		1,305,829	1,732,700	1,826,410			17,250
Hawaii	4,799		4,799		4,799	2,805	2,978	4,117	4,405	1,166
Idaho		2,059	2,059		2,059	2,050	2,110			
Illinois	380,568		380,568		380,568	307,148	335,038			253,992
Iowa	5,726	30,414	36,140		36,140					
Kentucky		5,544	5,544		5,544	6,245	7,086			230
Louisiana	166	15,330	15,496		15,496					740
Maryland	76,887		76,887		76,887	100,189	105,557			485
Massachusetts										2,248
Michigan	1,291,819		1,291,819		1,291,819	1,428,692	1,660,510	616,952	660,077	1,341,537
Minnesota		13,950	13,950		13,950	2,236	3,913			4,200
Missouri	11,724		11,724		11,724	24,280	28,045	15,665	16,800	105,416
Nevada		280	280		280					
New Jersey	895,184		895,184		895,184	343,458	351,810	124,996	180,728	876,714
New Mexico	6,375		6,375		6,375		600			
New York	6,472,153	156,912	6,629,065		6,629,065	5,355,078	5,805,525	954,905	1,067,195	4,190,195
North Carolina	314,776		314,776		314,776	189,939	202,154			
Ohio	1,442,453	8,705	1,451,158	85,589	1,536,747	574,149	611,743	391,535	454,975	372,026
Oregon	421,625	4,493	426,118	281,480	707,598	333,940	352,344	9,290	12,016	31,645
Pennsylvania	40,368		40,368		40,368	450	463			47,062
South Carolina	14,342	1,498	15,840		15,840	5,355	5,749			
Texas	12,332	225	12,557		12,557	33,734	36,329			50,636
Virginia	233,137		233,137	80,661	313,798	101,365	107,810	137,771	172,030	12,665
Washington	1,655,200	234,940	1,890,140	1,027,245	2,917,384	1,435,123	1,608,827	880,947	1,004,063	176,820
Wisconsin										191
Total	77,668,972	644,023	78,312,995	116,911,790	195,224,785	15,916,370	17,678,479	40,253,221	47,540,970	44,040,103

¹ Represents the amount removed from fermenters exclusive of substandard wines produced as distilling materials for the production of brandy reported in column 5.
² Represents substandard wines produced with excessive water or residue materials for use as distilling materials in the production of brandy. Is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy.

TABLE 94.—Withdrawals: Still wines, by months, fiscal year 1943

[Wine gallons]

Month	Tax-paid withdrawals				Tax-free withdrawals								
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol	Total	Used in production of sparkling wines	Used in production of vermouth	Removed for production of vinegar	Removed for export	Removed for family use	Removed for use of the United States	Standard wines removed for use as distilling materials	Substandard wines removed for use as distilling materials	Total
July	2,264,132	5,628,796	22,337	7,915,265	44,466	104,700	27,996	70,720	2,466	29	654,298	2,501,698	3,406,373
August	2,327,794	6,666,896	23,331	8,418,021	62,104	124,951	17,060	36,753	2,388	27	892,558	2,623,537	3,759,378
September	2,884,497	7,761,591	20,798	10,666,886	62,348	126,738	7,659	43,829	2,123	78	554,168	10,527,854	11,324,797
October	3,418,616	8,108,940	33,767	11,561,323	70,514	145,821	35,180	124,392	2,058	37	1,949,195	44,819,363	47,146,560
November	3,045,869	6,887,628	32,039	9,965,566	78,412	146,194	7,438	44,557	3,273		1,200,015	30,240,380	31,720,269
December	3,895,402	7,733,784	30,833	11,660,019	78,230	218,355	18,742	23,850	6,133		1,081,733	9,647,946	11,074,989
January	3,080,532	5,942,250	46,975	9,069,757	46,600	208,757	6,785	110,738	2,045		765,077	4,321,862	5,461,864
February	3,226,393	5,328,867	35,838	8,591,098	83,069	193,005	19,145	30,587	1,903	23	891,061	4,705,754	5,924,487
March	3,578,936	4,710,777	40,744	8,330,457	152,301	155,171	4,329	16,324	2,371		927,075	2,896,205	4,153,776
April	3,414,835	4,640,829	12,653	8,068,317	129,597	146,000	30,629	29,149	3,103	8	679,902	2,110,920	3,128,308
May	3,058,817	4,054,440	7,805	7,121,062	126,318	212,282	14,778	71,961	3,503	62	383,046	582,426	1,394,376
June	3,031,483	4,022,953	4,200	7,058,636	138,352	282,086	15,598	23,292	7,131	32	303,300	1,626,800	2,397,491
Total	37,227,336	70,887,751	311,380	108,426,467	1,072,251	2,064,960	205,339	626,152	38,497	296	10,281,428	116,604,745	130,893,668

TABLE 95.—Withdrawals: Still wines, by States, fiscal year 1943

[Wine gallons]

State	Tax-paid withdrawals				Tax-free withdrawals ^a								Total
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol	Total	Used in production of sparkling wines	Used in production of vermouth	Removed for production of vinegar	Removed for export	Removed for family use	Removed for use of the United States	Standard wines removed for use as distilling materials	Substandard wines removed for use as distilling materials	
Alabama										198			198
Arkansas	145,246	389,955	276,477	811,678					4,954		78,453	50,152	133,559
California	14,629,629	36,749,520	3,192	51,382,341	316,892	947,269	146,420	543,189	18,363	273	9,093,188	115,079,618	126,145,212
Colorado	98,139	460,182		558,321									
Connecticut	309,803	555,908	1,221	866,992		90,373	250						90,623
Florida	103,531			103,531					400				400
Georgia	1,110,561	111,488		1,222,049							227,799		227,799
Hawaii	2,491	11,504		13,995									
Idaho	8	830		838					16				16
Illinois	1,508,879	4,808,463		6,317,342		3,180	1,460						4,649
Indiana	4,839	63,527		68,366									
Iowa	15,053	255,232		270,285					246				246
Kentucky	191,254	890,107	7,667	1,089,028	7,086								7,086
Louisiana	223,102	458,751		681,853				13,293	14				13,307
Maryland	414,294	286,770		701,064				6,222			485		6,707
Massachusetts	365,379	1,594,794		1,960,173		1,724							1,724
Michigan	579,625	1,578,659		2,158,284	8,534	8,075							16,609
Minnesota	3,845	23,278		27,123									
Missouri	140,590	849,194	14,352	1,004,136	47,834			1,271	775				49,880
Nevada	42,007	33,927		75,934									
New Jersey	1,970,166	2,630,792	164	4,601,122	123,202	184,419	1,649	1,441	1,279		266,227		578,217
New Mexico	9,020	5,118		14,138					437				437
New York	10,444,665	12,573,503	7,172	23,025,340	544,062	798,147	55,560	60,736	835				1,489,340
North Carolina	464,791	11,787		476,578					705				705
Ohio	1,308,574	1,125,962		2,434,536	20,191	22,704			7,654		109,787	85,589	245,985
Oregon	261,058	100,284		361,342					1,615		216,785	281,480	499,880
Pennsylvania	1,022,548	2,445,585		3,468,133									
South Carolina	13,170	2,972		16,142					2				2
Texas	163,231	355,709		518,940					46	23			69
Virginia	926,851	554,363	1,135	1,482,379					457		23,875	80,661	104,993
Washington	660,988	1,423,089		2,074,077					501		264,829	1,027,245	1,292,575
West Virginia	1,248	256,701		257,949									
Wisconsin	102,751	279,797		382,458	4,450								4,450
Total	37,227,336	70,887,751	311,380	108,426,467	1,072,251	2,064,960	205,339	626,152	38,497	290	10,281,428	116,004,745	130,893,668

TABLE 96.—Summary: Production, withdrawals, losses, and stocks of still wines, by months, fiscal year 1943

[Wine gallons]

Month	Production ¹	Withdrawals			Losses	Stocks end of month ²			
		Tax-paid	Tax-free ³	Total		Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol	Total
July	3,542,377	7,915,265	3,406,373	11,321,638	125,181	44,145,509	75,697,942	4,921,408	124,764,859
August	3,940,583	8,418,021	3,759,378	12,177,399	117,152	41,691,643	70,101,832	4,385,367	116,178,842
September	19,271,892	10,666,886	11,324,797	21,991,683	82,299	42,850,070	66,735,833	4,381,440	113,967,343
October	86,128,173	11,561,323	47,146,500	58,707,883	81,254	60,770,621	76,787,324	5,494,145	143,052,090
November	48,485,845	9,965,566	31,720,269	41,685,835	187,055	65,330,703	80,850,280	6,164,977	152,345,960
December	12,504,327	11,660,019	11,074,989	22,735,008	2,520,197	59,246,097	77,067,043	5,042,766	141,295,906
January	5,438,471	9,069,767	5,481,864	14,531,621	106,675	54,708,942	72,464,774	4,772,427	131,946,143
February	5,320,144	8,591,098	5,924,487	14,515,585	133,767	50,398,160	68,130,055	4,034,270	122,562,485
March	3,594,066	8,330,457	4,153,776	12,484,233	126,808	46,389,583	64,436,925	3,352,516	114,180,024
April	2,929,570	8,068,317	3,129,308	11,197,625	295,375	42,855,625	60,302,653	3,014,073	106,172,351
May	1,520,798	7,121,062	1,394,376	8,515,438	181,563	40,101,497	56,519,212	2,844,026	99,554,735
June	2,532,989	7,058,696	2,397,491	9,456,187	1,895,953	36,884,918	51,921,644	2,224,909	91,031,471
Total	105,224,785	108,426,467	130,893,668	239,320,135	5,853,279	36,884,918	51,921,644	2,224,909	91,031,471

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

² Includes 126,886,173 wine gallons removed as distilling materials for use in the production of brandy, consisting of 10,281,428 wine gallons of still wines and 116,604,745 wine gallons of distilling materials (substandard wines produced with excessive water or residue materials).

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

TABLE 97.—Summary: Production, withdrawals, losses, and stocks June 30, of still wines, and bonded wineries and bonded storerooms operated, by States, fiscal year 1943

[Wine gallons]

State	Production ¹	Withdrawals			Losses	Stocks June 30 ²				Number of premises operated ⁴	
		Tax-paid	Tax-free ³	Total		Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol	Total	Bonded wineries	Bonded storerooms and field warehouses
Alabama	728		198	198	51		2,201		2,201	1	
Arkansas	485,168	811,678	133,559	945,237	41,139	305,118	23,309	2,340	330,767	92	
California	178,082,195	51,382,341	126,145,212	177,527,553	4,415,722	29,072,659	45,073,395	1,683,335	75,834,389	426	59
Colorado	20,902	558,321		558,321	8,771	31,025	46,167		77,192	2	
Connecticut	37,175	806,992	90,623	966,615	14,019	12,144	64,459	2,926	79,529	5	2
Florida	63,850	103,531	400	103,931	6,704	21,760			21,760	5	
Georgia	1,305,829	1,222,049	227,799	1,449,848	47,759	237,628	673		238,301	6	1
Hawaii	4,799	13,995		13,995	840	1,005	110		1,115	3	
Idaho	2,059		16	854	288	647	3,702		4,349	2	
Illinois	380,568	6,317,342	4,049	6,321,691	62,803	272,361	488,895	1,084	763,240	11	15
Indiana	68,366			68,366	567						2
Iowa	36,140	270,285	246	270,531	1,836	1,487	17,797		19,284	9	
Kentucky		1,089,028	7,086	1,096,114	12,355	42,665	22,291		64,956	3	1
Louisiana	5,710	681,853	13,307	695,160	10,874	11,255	55,996		67,251	5	2
Maryland	92,217	701,064	6,707	707,771	17,681	72,644	29,089		101,733	2	3
Massachusetts		1,960,173	1,724	1,961,897	25,247	69,217	200,419		269,636	7	1
Michigan	1,291,819	2,158,284	16,609	2,174,893	44,358	782,444	403,542		1,185,986	11	4
Minnesota	13,950	27,123		27,123	2,090	5,453	26,138		31,591	1	
Missouri	11,724	1,004,136	49,880	1,054,016	18,236	164,186	170,733	25,454	360,373	11	3
Nevada	280	75,934		75,934	693	8,296	6,557		14,853	1	1
New Jersey	895,184	4,601,122	578,217	5,179,339	73,596	508,524	376,388	15,923	960,835	36	3
New Mexico	6,375	14,138	437	14,575	849	11,687	2,577		14,264	9	
New York	6,629,065	23,025,340	1,459,340	24,484,680	686,310	3,206,816	3,638,765	450,557	7,296,138	113	13
North Carolina	314,776	476,578	705	477,283	11,291	101,919	784		102,703	17	
Ohio	1,536,747	2,434,536	245,985	2,680,521	121,187	1,288,481	389,017	27,737	1,705,235	118	3
Oregon	707,568	361,342	499,880	861,222	34,766	55,597	1,513		67,110	26	
Pennsylvania	40,368	3,468,133		3,468,133	40,482	118,845	238,550		357,395	5	3
South Carolina	15,840	16,142	2	16,144	1,220	4,859	18		4,877	4	
Texas	12,557	518,940	69	519,009	6,722	3,836	7,089		10,916	10	4
Virginia	313,798	1,482,379	104,993	1,587,372	30,979	191,712	25,906		217,618	9	
Washington	2,917,394	2,674,077	1,292,578	3,366,652	108,298	171,973	545,190	9,653	726,786	26	
West Virginia		257,949		257,949	663		26,232		26,232	1	1
Wisconsin		382,438	4,450	386,908	4,883	48,075	24,181		72,256	3	2
Total	195,224,785	108,426,467	130,893,668	239,320,135	5,853,279	36,884,918	51,921,644	2,224,909	91,031,471	980	123

¹ Includes distilling materials (substandard wines produced with excessive water or residue materials).² Includes 126,886,173 wine gallons removed as distilling materials for use in the production of brandy, consisting of 10,231,428 wine gallons of still wines and 116,654,745 wine gallons of distilling materials (substandard wines produced with excessive water or residue materials).³ Exclusive of distilling materials (substandard wines produced with excessive water or residue materials).⁴ Represents number operated during any part of the year.

TABLE 98.—Production, withdrawals, losses, and stocks of sparkling wines,¹ by months, fiscal year 1943

[Half-pint units]

Month	Production	Withdrawals			Losses	Stocks end of month
		Tax-paid	Tax-free	Total		
July	885,035	1,071,138	20,769	1,091,907	29,482	20,732,437
August	1,091,126	1,383,182	17,158	1,400,340	29,331	20,373,116
September	1,167,604	1,867,618	68,725	1,936,343	41,953	19,556,894
October	1,316,066	2,486,459	60,247	2,546,706	40,715	18,300,948
November	1,411,453	2,422,409	24,382	2,446,791	104,853	17,068,788
December	1,583,736	3,291,692	63,143	3,354,835	226,781	15,167,813
January	811,606	1,318,695	55,902	1,374,597	35,157	14,832,444
February	1,578,051	1,234,290	98,111	1,332,401	38,997	14,744,385
March	3,113,553	1,536,468	15,984	1,552,452	69,144	16,270,942
April	2,238,822	1,596,522	45,319	1,641,841	41,168	16,861,219
May	2,444,458	1,943,792	235,739	2,179,531	58,653	17,064,308
June	2,716,410	1,918,262	63,728	1,981,990	219,952	17,647,807
Total	20,347,950	22,070,527	769,207	22,839,734	936,186	17,647,807

¹ Includes artificially carbonated wines as follows: Production, 1,070,651; tax-paid withdrawals, 1,120,512; other withdrawals, 33,057; losses, 16,471; and stocks June 30, 153,366 half-pint units.
² Represents removals for conversion to still wines with the exception of 268,648 half-pint units removed for export from California, Missouri, New Jersey, and New York.

TABLE 99.—Production, withdrawals, losses, and stocks of sparkling wines,¹ and number of premises operating, by States, fiscal year 1943

[Half-pint units]

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operating ²
		Tax-paid	Tax-free	Total			
Arkansas		120		120	28	198	1
California	6,038,326	6,117,247	241,574	6,358,821	247,810	3,871,399	34
Colorado		10,704		10,704		7,176	1
Illinois		266,690		266,690	322	119,954	6
Kentucky	138,872				2,304	138,568	1
Maryland		15,540		15,540	12	48	1
Massachusetts		14,921		14,921	40	7,523	4
Michigan	160,438	202,608		202,608	3,473	49,870	3
Missouri	941,444	2,220,814	288,493	2,509,307	190,468	2,683,146	2
New Jersey	2,354,224	2,749,886	57,012	2,806,898	49,583	1,131,402	9
New York	10,243,064	10,004,044	169,696	10,173,740	327,320	8,558,113	41
Ohio	386,932	347,768	12,432	360,200	114,246	1,054,126	17
Pennsylvania		824		824	61	68	1
Texas		14,160		14,160			1
Washington		1,192		1,192	154		1
Wisconsin	83,750	104,209		104,209	365	28,213	2
Total	20,347,950	22,070,527	769,207	22,839,734	936,186	17,647,807	125

¹ Includes artificially carbonated wines as follows: Production, 1,070,651; tax-paid withdrawals, 1,120,512; tax-free withdrawals, 33,057; losses, 16,471; and stocks June 30, 153,366 half-pint units.
² Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.
³ Represents removals for conversion to still wines with the exception of 268,648 half-pint units removed or export from California, Missouri, New Jersey, and New York.

TABLE 100.—Production, withdrawals, losses, and stocks of vermouth,¹ by months, fiscal year 1943

[Wine gallons]

Month	Production	Withdrawals				Total withdrawals	Losses	Stocks end of month
		Tax-paid		Total	Tax-free for export			
		Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol					
July	110,818	121,994	76	122,070	7,769	129,839	363	961,498
August	157,152	98,993	117	99,110	2,797	101,907	1,784	1,014,477
September	113,042	147,712	114	147,826	2,597	150,423	817	972,646
October	159,689	241,723	222	241,945	7,966	249,911	1,712	878,104
November	125,371	210,035	51	210,086	2,877	212,963	6,063	775,483
December	232,190	257,413	107	257,520	777	258,297	25,714	739,393
January	207,174	202,701	453	203,154	5,013	208,167	1,615	738,137
February	253,898	198,150	39	198,189	1,704	199,893	2,417	792,316
March	135,156	222,683	35	222,718	950	223,677	801	705,982
April	161,190	168,428	8	168,436	1,704	170,140	1,978	693,916
May	229,287	171,715	6	171,721	5,183	176,904	1,793	733,758
June	222,089	167,682		167,682	1,784	169,466	19,785	773,302
Total	2,107,056	2,200,229	1,228	2,210,457	41,130	2,251,587	64,842	773,302

¹ For production of vermouth at rectifying plants, see table 82.

TABLE 101.—Production, withdrawals, losses, and stocks on hand June 30, of vermouth,¹ and number of premises operated, by States, fiscal year 1943

[Wine gallons]

State	Production	Withdrawals		Total withdrawals	Losses	Stocks June 30	Number of premises operated ²
		Tax-paid ³	Tax-free for export				
California	906,415	656,901	21,994	678,895	34,408	499,246	70
Connecticut	80,010	120,935		120,935	1,468	130	8
Illinois	4,124	51,334		51,334	536	8,300	13
Kentucky		2,410		2,410	95		2
Maryland		1,183		1,183	18	1,256	2
Massachusetts		1,691		1,691	799	3,321	7
Michigan	16,124	9,299		9,299	51	6,774	1
Missouri		186		186	36	300	1
New Jersey	198,064	288,233	5,907	294,140	4,155	34,328	25
New York	875,654	1,022,083	13,229	1,035,312	21,931	204,999	91
Ohio		31,656		31,656	570	6,294	9
Pennsylvania		7,539		7,539	304	4,488	5
Texas		236		236	3		1
Virginia		101		101	4		1
Wisconsin	369	3,258		3,258	64	3,866	2
Total	2,107,056	2,210,457	41,130	2,251,587	64,842	773,302	238

¹ For production of vermouth at rectifying plants, see table 83.

² Represents over 14 and not over 21 per cent alcohol with the exception of New Jersey which includes 186 gallons and New York 1,042 gallons of vermouth over 21 and not over 24 per cent alcohol.

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

TABLE 102.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30 of still and sparkling wines, fiscal years 1934-1943, inclusive

Fiscal year ended June 30—	Still wines (wine gallons)			Sparkling wines ¹ (half-pint units)			Vermouth ² (wine gallons)		
	Production ³	Tax-paid withdrawals	Stocks June 30 ⁴	Production	Tax-paid withdrawals	Stocks June 30	Production	Tax-paid withdrawals	Stocks June 30
1934	77,778,388	14,525,688	50,168,336	10,657,488	5,688,456	9,015,440			
1935	91,930,362	35,416,512	56,476,890	6,214,445	5,276,263	9,273,563			
1936	170,905,108	47,483,532	78,471,573	8,277,011	5,709,429	10,781,785			
1937	122,045,241	62,035,287	68,107,991	9,622,525	7,906,213	11,648,098	164,747	82,712	66,214
1938	228,726,368	61,175,382	102,016,707	9,780,274	7,223,416	13,248,748	201,481	153,297	103,080
1939	231,959,287	67,376,384	94,845,574	6,683,762	6,537,846	12,943,627	206,184	187,288	102,528
1940	212,367,737	82,176,586	93,244,693	9,634,791	8,376,590	15,207,501	479,074	394,245	176,679
1941	289,371,423	88,592,333	117,886,723	18,210,635	14,464,136	15,872,251	1,610,701	1,077,382	643,016
1942	313,706,263	102,016,313	133,195,432	24,581,516	17,539,881	20,991,572	1,921,514	1,474,105	979,898
1943	195,224,785	108,426,467	91,031,471	20,347,950	22,070,527	17,647,807	2,107,056	2,210,457	773,302

¹ Includes champagne, other sparkling wines, and artificially carbonated wines.
² Represents production at wineries under provision of sec. 2801, Internal Revenue Code (sec. 319, Liquor Tax Administration Act, approved June 26, 1936).
³ Represents total amount removed from fermenters, including distilling materials (substandard wines produced with excessive water or residue materials).
⁴ Exclusive of distilling materials (substandard wines produced with excessive water or residue materials).

VII. ENFORCEMENT, ALCOHOL TAX UNIT

TABLE 103.—Enforcement, Alcohol Tax Unit:¹ Seizures and persons arrested, by months, fiscal year 1943

Month	Seizures ²						Persons arrested	
	Still	Nontax-paid distilled spirits (wine gallons)	Nontax-paid wine (wine gallons)	Mash (wine gallons)	Automobiles	Trucks		Property (appraised value)
July	573	7,080	1,257	177,299	146	23	\$115,002	1,084
August	506	4,132	314	122,665	109	14	77,517	841
September	456	4,956	118,437	123,750	85	9	137,344	910
October	442	3,473	4,171	137,263	92	9	77,562	742
November	355	2,215	1,324	107,378	61	17	48,958	657
December	493	4,776	2,725	155,110	80	14	77,177	814
January	447	3,526	3,898	137,377	51	8	64,025	806
February	488	2,806	1,390	160,832	51	9	57,495	763
March	496	4,267	2,532	170,517	78	22	84,792	1,037
April	501	3,337	3,140	130,786	52	11	63,454	829
May	442	3,557	5,422	135,773	62	14	56,585	774
June	455	2,256	2	121,656	61	8	62,392	794
Total	5,654	46,380	144,612	1,700,406	928	158	922,303	10,061

¹ Includes seizures and arrests in cases adopted, as well as in cases originated, by the Alcohol Tax Unit.
² In addition, 214,376 wine gallons of tax-paid distilled spirits, 36,086 wine gallons of tax-paid wine, and 11,128 wine gallons of tax-paid fermented malt liquor, valued at a total of \$2,190,961, were seized for floor stocks tax evasion; and 5,655 wine gallons of tax-paid distilled spirits, 273 wine gallons of tax-paid wine, 146 automobiles, and 9 trucks (included in columns 6, 7, and 8), valued at a total of \$102,958, were seized for violation of the Liquor Enforcement Act of 1936, relating to the transportation of tax-paid liquor into dry States. Arrests for such violations totaled 846 persons (included in column 9).

TABLE 104.—Enforcement, Alcohol Tax Unit:¹ Seizures and persons arrested, by States, fiscal year 1943

State	Seizures ²						Persons arrested	
	Still	Nontax-paid distilled spirits (wine gallons)	Nontax-paid wine (wine gallons)	Mash (wine gallons)	Automobiles	Trucks		Property (appraised value)
Alabama	638	1,545		87,587	69	12	\$75,589	1,168
Alaska								1
Arizona		3			1			6
Arkansas	36	181		5,780	14			100
California	13	145	120,363	423	3			7,806
Colorado	1	7	851		1			65,934
Connecticut	8	33	15					150
Delaware			405					45
District of Columbia		213	2					250
Florida	337	2,361		114,835	54			1,784
Georgia	1,480	12,048		493,232	107	9		53,409
Hawaii	6	11		311	1	28		128,784
Idaho					1			202
Illinois	13	1,127	363	5,245	10	1		275
Indiana	6	286		605	2			5,502
Iowa			5					1,265
Kansas	3	18		223	51	2		43,069
Kentucky	225	1,117	4	34,612	22	2		14,390
Louisiana	4	23	2	445	1	2		1,130
Maine		2			2			590
Maryland	13	203	45	622	3	1		1,902
Massachusetts	4	2,544		9,050				19,031
Michigan	3	31		40				4,321
Minnesota	1	6		4	1	3		260
Mississippi	407	1,211		64,779	56	2		29,087
Missouri	2	13	45		39	3		28,147
Montana		12						24
Nebraska								11
Nevada								22
New Hampshire								194
New Jersey	11	130	544	13,222	8	2		2,097
New Mexico			1	52				44
New York	111	6,881	13,289	143,652	51	24		151,783
North Carolina	691	5,853		323,375	164	31		83,776
North Dakota								1,279
Ohio	18	41	1,232	1,135	1			2,034
Oklahoma	138	981	7	19,308	88	10		43,602
Oregon	2			11				10
Pennsylvania	32	644	6,712	2,333	9	1		4,694
Rhode Island		93			3			5,610
South Carolina	614	1,341		99,910	29	6		40,385
South Dakota								4
Tennessee	310	2,490		66,950	62	6		49,137
Texas	105	492	91	8,011	22	4		10,582
Utah								4
Vermont								4
Virginia	338	3,845		200,132	42	10		39,599
Washington	3	12	31					189
West Virginia	81	487	605	4,522	7	1		4,960
Wisconsin								523
Wyoming								7
Total	5,654	46,380	144,612	1,700,406	928	158	922,303	10,061

¹ See footnote 1, table 103.
² See footnote 2, table 103.

TECHNICAL STAFF

TABLE 105.—Analysis of the work of the Technical Staff during the fiscal year 1943—Income, profits, estate, and gift tax cases

FIELD OPERATIONS—ALL DIVISIONS, CONSOLIDATED

PART I—CASES NOT BEFORE THE TAX COURT

(A) PROGRESS OF WORK

	Number of cases	Revenue agent's finding or statutory notice ¹		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year:				
Awaiting Staff action	2,600	\$74,975,471	\$4,905,908	\$2,461,824
Awaiting taxpayer's action on statutory notice directed or sustained	620	12,363,754	261,854	722,821
Received during year (net—transfers, etc., deducted)	6,730	108,334,229	1,547,906	7,786,136
Total	9,950	195,673,454	6,715,668	10,970,781
Disposed of:				
Closed	4,540	62,835,190	958,898	3,230,645
Petitioned to Tax Court	1,390	31,548,055	612,267	1,096,513
Total disposed of	5,930	94,383,245	1,571,165	4,327,158
Pending at end of year:				
Awaiting Staff action	3,432	89,671,037	4,785,593	6,091,475
Awaiting taxpayer's action on statutory notice directed or sustained	588	11,619,172	358,910	551,948
Total	4,020	101,290,209	5,144,503	6,643,423

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

(B) RESULTS OBTAINED IN CASES CLOSED

	Number of cases	Staff decision		
		Deficiency in tax	Penalty	Overassessment
Agreements before statutory notice (including agreed overassessments and agreed claim rejections)	3,277	\$18,447,195	\$193,256	\$2,460,532
Agreements on agents' statutory notices during 90-day period	334	463,692	23,124	11,783
Agreements on reconsideration after Staff's statutory notices	50	2,561,084	8,054	4,511
Defaults on Staff's statutory notices (no petition filed)	554	4,925,874	55,182	222,944
Defaults on agents' statutory notices sustained by Staff (no petition filed)	78	152,674	29,537	295
Unagreed overassessments and claim rejections	249			233,139
Total	4,540	26,550,519	306,153	2,953,267

NOTE.—Per cent of deficiency in tax sustained, 42.3; per cent of net deficiency and penalty sustained, 34.4.

TABLE 105.—Analysis of the work of the Technical Staff during the fiscal year 1943—Income, profits, estate, and gift tax cases—Continued

PART II—CASES DOCKETED BY THE TAX COURT

(A) PROGRESS OF WORK

	Number of cases	Amount stated in statutory notice ¹		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year	4,128	\$150,592,354	\$7,917,146	\$4,703,288
Received during year (net—transfers, etc., deducted):				
Cases considered before petition	1,369			
Cases not considered before petition	1,961			
Cases reopened after trial	102			
Total receipts	3,432	139,942,786	4,223,937	2,020,833
Total to be accounted for	7,560	290,535,140	12,141,083	6,724,121
Disposed of during year:				
Closed by stipulation—agreed settlement	2,780	74,052,655	2,192,884	785,535
Closed by dismissal or default	163	1,936,463	191,690	4,257
Tried before Tax Court on merits	1,138	42,322,875	407,026	1,000,198
Total disposed of	4,081	118,311,993	2,791,600	1,789,990
Pending at end of year:				
In hands of technical advisors	1,596	73,145,754	8,044,116	1,997,700
In hands of the division counsel	1,883	99,077,393	1,305,367	2,036,431
Total	3,479	172,223,147	9,349,483	4,034,131

¹ Includes amount of overassessments stated in statutory notice, and, in addition, overassessments in certain associated cases in an amount not shown in statutory notice of prior findings of agent in charge or of the Staff. For estate tax cases net amounts are used after deducting additional State tax credits allowable if substantiated.

(B) RESULTS OBTAINED IN STIPULATED CASES

	Stipulations filed	Percentage sustained
Number of cases	2,780	
Deficiency in tax	\$26,280,838	35.5
Penalty	1,842,274	84.0
Overassessment	820,880	
Net deficiency and penalty	27,202,232	36.0

TABLE 106.—Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1943

Cases	Compromise cases	Extension of time cases	Final closing agreement cases
On hand, July 1 1942	568	3	26
Received (net)	947	98	280
Total to be disposed of	1,515	101	306
Accepted, granted, or approved	543	12	265
Rejected	351	83	36
Withdrawn	142		
Transferred	26		
Total disposed of	1,062	95	301
On hand June 30, 1943	453	6	5

OFFICE OF CHIEF COUNSEL

TABLE 107.—Cases appealed to The Tax Court of the United States, including those appealed from Tax Court decisions to appellate courts, for fiscal year 1943

APEALS DIVISION—WASHINGTON OFFICE

	Cases
Pending beginning of fiscal year.....	723
Filed—new cases and reopened.....	18
Received from field for appeals to circuit courts of appeals.....	491
	<u>1, 232</u>
Closed:	
By default.....	1
By decision on merits.....	549
By agreed settlement.....	8
	<u>558</u>
Total closed.....	558
Transferred to field—reopened for further hearing.....	14
	<u>572</u>
Total.....	572
Pending end of fiscal year.....	660

TABLE 108.—Number, and amounts, of cases shown in table 107 for the fiscal year 1943 only, by class of tax and amounts involved

Class of tax	Pending July 1, 1942		Filed, reopened, and received from field, fiscal year 1943		Closed and transferred to field, fiscal year 1943		Pending June 30, 1943	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	666	\$36,880,261	450	\$20,627,306	525	\$29,419,430	591	\$28,088,137
Estate.....	34	34,552,420	34	293,371	29	18,149,623	39	16,696,168
Gift.....	23	1,134,661	25	534,828	18	1,023,001	30	646,488
Total.....	723	72,567,342	509	21,455,505	572	48,592,054	660	45,430,793

TABLE 109.—Circuit and Supreme Court cases pending June 30, 1943

Class of tax	Pending July 1, 1942		New appeals to circuit courts of appeals and reopened		Closed during fiscal year 1943		Pending June 30, 1943	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	566	\$32,270,973	456	\$15,309,304	505	\$25,775,615	517	\$21,804,662
Estate.....	29	14,041,994	34	2,539,707	27	11,430,902	36	5,150,799
Gift.....	22	1,010,620	23	531,979	17	898,360	28	645,639
Total.....	617	47,322,987	513	18,380,990	549	38,104,877	581	27,599,100

TABLE 110.—Status of cases pending before The Tax Court of the United States June 30, 1943

Unanswered.....	11
On reserve calendar.....	19
Inactive.....	7
In process of preparation:	5
On field calendar.....	
Tried by The Tax Court of the United States:	21
Awaiting decision.....	16
Awaiting expiration of appeal period.....	
Total.....	<u>79</u>

TABLE 111.—Progress of cases in appellate courts on appeals from decisions of The Tax Court of the United States for the fiscal year ended June 30, 1943

Cases	In circuit courts	In Supreme Court	Cases	In circuit courts	In Supreme Court
Pending beginning of fiscal year:			Closed during fiscal year:		
Appealed by Commissioner.....	377	12	Favorable to Commissioner.....	285	15
Appealed by taxpayers.....	194	4	Favorable to taxpayers.....	189	5
Appealed by both.....	30		Modified.....	54	1
Total.....	601	16	Total.....	528	21
Appealed during fiscal year:			Pending end of fiscal year:		
By Commissioner.....	181	6	Appealed by Commissioner.....	188	3
By taxpayers.....	310	15	Appealed by taxpayers.....	340	13
By both.....	21		Appealed by both.....	37	
Total.....	512	21	Total.....	565	16

TABLE 112.—Results obtained in cases closed before The Tax Court of the United States during the fiscal year 1943

Character of closing	Number of cases	Amount in dispute	Amount won	Percentage of recovery
Default.....	1	\$1,476	\$20	1.36
Decision on merits.....	549	37,315,619	17,994,685	48.22
Agreed settlement.....	8	10,408,657	1,267,379	12.17
Total.....	558	47,725,752	19,262,064	40.36

TABLE 113.—Disposition of cases closed by The Tax Court of the United States during the fiscal year 1943

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Default.....	1	\$1,456	\$20			\$20	1.36
Decision on merits.....	549	33,001,176	4,314,443	\$13,989,693	\$309,451	17,994,685	48.22
Agreed settlement.....	8	10,350,543	58,114	1,209,265		1,267,379	12.17
Total.....	558	43,353,175	4,372,577	15,198,958	309,451	19,262,064	40.36

APEALS DIVISION—FIELD OFFICES

TABLE 114.—Number, and amounts, of cases pending in field divisions, by class of tax and amounts involved

Class of tax	Pending June 30, 1942		Filed and reopened, fiscal year 1943		Closed, fiscal year 1943		Pending June 30, 1943	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income and profits.....	4,380	\$150,352,734	2,839	\$68,246,343	3,557	\$78,273,840	3,662	\$140,325,237
Estate and gift.....	709	47,032,709	523	93,265,141	615	30,641,815	617	109,656,035
Total.....	5,089	197,385,443	3,362	161,511,484	4,172	108,915,655	4,279	249,981,272

TABLE 115.—Disposition of cases by The Tax Court of the United States during fiscal year 1943.

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Over-payment	Deficiency	Over-payment		
Default	163	\$2,128,153	\$11,689	\$2,122,085	\$413	\$2,133,361	99.7
Decision on merits	1,229	25,258,133	1,636,634	10,350,736	515,529	11,471,841	42.7
Agreed settlement	2,780	76,245,539	3,635,507	28,123,112	318,412	31,440,207	39.4
Total	4,172	103,631,825	5,283,830	40,595,933	834,354	45,045,409	41.4

CLAIMS DIVISION

TABLE 116.—Processing tax cases appealed to the United States Processing Tax Board of Review¹ and The Tax Court of the United States, including those appealed to appellate courts, fiscal years 1939-1943, inclusive

	1939	1940	1941	1942	1943
Pending beginning of fiscal year	52	83	93	103	70
Filed during year	107	120	103	38	22
Total	159	203	196	141	92
Closed:					
By dismissal	76	89	61	20	1
By agreed settlement		9	8	22	16
By decision on merits		12	24	20	15
Total	76	110	93	71	32

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

TABLE 117.—Number, and amounts, of cases shown in table 116 for the fiscal year 1943 only, by class of tax and amounts involved

Class of tax	Pending June 30, 1942		Filed during fiscal year 1943		Closed during fiscal year 1943		Pending June 30, 1943	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Processing	70	\$9,014,267	22	\$4,316,766	32	\$3,782,081	60	\$9,548,952

TABLE 118.—Status of processing tax cases pending before The Tax Court of the United States, including those appealed to appellate courts, June 30, 1943

	Number
Unanswered	5
Referred to Technical Staff	6
On reserve calendar	5
Ready for trial but not set:	
On Washington calendar	2
On field calendar	11
Tried by The Tax Court of the United States:	
Awaiting decision	15
Awaiting expiration of appeal period	7
In circuit courts of appeals:	
Awaiting decision	6
Awaiting expiration of appeal period	2
In process of closing	1
Total	60

TABLE 119.—Results obtained in processing tax cases closed before the United States Processing Tax Board of Review¹ and The Tax Court of the United States, including those appealed to appellate courts, fiscal year 1943

Character of closing	Number of cases	Amount of claims in dispute	Amount of claims recovered by taxpayers	Percentage of claims recovered by taxpayers
Dismissal	1	\$21,601		0.00
Agreed settlement	16	3,464,199	\$354,486	10.23
Decision on merits	15	206,281	15,328	5.17
Total	32	3,782,081	369,814	9.78

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

TABLE 120.—Civil cases received and disposed of by Processing Tax Section, Claims Division, and number decided by courts during the fiscal year 1943

	Not in suit	District courts	Circuit courts of appeals	Court of Claims	Total
Pending beginning of fiscal year	21	220	11	27	279
Received during fiscal year	4	34	6	4	48
Total	25	254	17	31	327
Disposed of during fiscal year	15	98	6	8	127
Pending end of fiscal year	10	156	11	23	200
Cases decided—					
For Government		5	6	1	12
Against Government		5	2	2	9
Partly for and partly against Government		3			3
Total		13	8	3	24

TABLE 121.—Interpretative, corporate reorganization, and bankruptcy and receiver-ship cases received and disposed of by Processing Tax Section, Claims Division, during fiscal year 1943

	Interpretative	Corporate reorganization	Bankruptcy and receiver-ship
Pending beginning of fiscal year	4	5	16
Received during fiscal year	4		
Total	8	5	16
Disposed of during fiscal year	6	1	10
Pending end of fiscal year	2	4	6

TABLE 122.—Review cases received and disposed of by Processing Tax Section, Claims Division, for fiscal year 1943

	Cases	Claims	Amount involved
Pending beginning of fiscal year	17	84	\$5,367,463.22
Received during fiscal year	57	87	70,763,205.62
Total	74	171	76,130,668.84
Disposed of during fiscal year	67	158	55,019,847.24
Pending end of fiscal year	7	13	21,110,821.60

TABLE 123.—Cases received and disposed of by Reorganization Section, Claims Division, during fiscal year 1943

Pending beginning of fiscal year	1,902
Received during fiscal year	438
Total	2,340
Disposed of during fiscal year	1,117
Pending end of fiscal year	1,223

TABLE 124.—Cases received and disposed of by Bankruptcy and Receivership Section, Claims Division, during fiscal year 1943

Pending beginning of fiscal year	4,835
Received during fiscal year	3,512
Total	8,347
Disposed of during fiscal year	4,367
Pending end of fiscal year	3,980

TABLE 125.—Cases received and disposed of by Compromise Section, Claims Division, during fiscal year 1943

Pending beginning of fiscal year	2,691
Received during fiscal year	2,841
Total	5,532
Disposed of during fiscal year	2,558
Pending end of fiscal year	2,974

TABLE 126.—Liability involved in cases of Compromise Section, Claims Division, pending June 30, 1943

Taxes	\$46,049,520.47
Interest assessed	3,044,049.01
Interest accrued	454,666.43
Penalties	5,855,673.33
Lien fees	64.20
Total	55,403,973.44

CIVIL DIVISION

TABLE 127.—Cases received and disposed of during the fiscal year 1943¹

	Number
Pending July 1, 1942:	
In court (exclusive of lien cases)	1,722
Not pending in court (exclusive of lien cases)	167
Cases in court involving liens	625
Cases not in court involving liens	57
Total	2,571
Received during the year:	
Suits by taxpayers	598
Suits involving liens	854
Cases for suit by the United States	183
Lien cases not in court	240
Total	1,875
Total to be disposed of	4,446
Closed during the year:	
Cases (exclusive of lien cases)	900
Cases involving liens	1,093
Total	1,993

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

TABLE 126.—Cases received and disposed of during the fiscal year 1943

	Number
Pending June 30, 1943	2,453
Pending July 1, 1942	\$156,636,300.09
Received during fiscal year	9,142,601.91
Total	165,778,902.00
Closed during fiscal year	16,658,613.48
Pending June 30, 1943	149,120,288.52

TABLE 128.—Results obtained in cases closed during the fiscal year 1943¹

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers	666	\$20,233,139.63		\$6,139,433.79
Suits and claims by the United States	234	10,878,127.01	\$3,751,839.52	
Total	900	31,111,266.64	3,751,839.52	6,139,433.79

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

TABLE 129.—Results obtained in lien cases closed during the fiscal year 1943¹

	Number of cases	Amount collected
Lien cases pending in court	851	\$145,699.13
Lien cases not pending in court	242	175,631.38
Total	1,093	321,330.51

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

TABLE 130.—Civil cases pending at the beginning and end of the fiscal year 1943¹

	Pending July 1, 1942	Pending June 30, 1943
For suit by the United States	166	157
Pending in district courts	1,370	1,247
Involving liens	682	683
Pending in circuit courts of appeals	44	67
Pending in Court of Claims	256	229
Pending in Supreme Court	0	0
Pending payment of judgment claims	50	68
State courts and miscellaneous	3	2
Total	2,571	2,453

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

TABLE 131.—Number of Civil Division cases tried by the Department of Justice and number decided by the courts during the fiscal year 1943

Courts	Cases tried	For the Government	Cases decided		Total
			Against Government	Partly for and partly against Government	
District courts	226	141	112	4	257
Circuit courts of appeals	68	43	34	2	79
Court of Claims	15	21	9	0	30
Supreme Court	5	3	0	0	3
Total	314	208	155	6	369

INTERPRETATIVE DIVISION

TABLE 132.—Number of cases received and disposed of during the fiscal year 1943

On hand July 1, 1942.....	278
Received during the year.....	2,346
Total.....	2,624
Disposed of during the year.....	2,209
On hand June 30, 1943.....	325

REVIEW DIVISION

TABLE 133.—Number of cases received and disposed of during the fiscal year 1943

	Estate and other miscellaneous taxes	Income tax	Total
On hand July 1, 1942.....	19	72	91
Received to July 1, 1943.....	67	626	693
Total.....	86	698	784
Disposed of during year.....	71	495	566
On hand July 1, 1943.....	15	203	218
Amounts involved:			
Claimed by taxpayer.....	\$5,917,753.30	\$44,668,821.63	\$50,586,574.93
Approved by Review Division.....	3,762,243.48	31,386,422.46	35,148,665.94

TABLE 134.—Public decisions, promulgated under Treasury Decisions 4359 and 4583, during the fiscal year 1943, by months

Month	Decisions numbered	Income tax cases		Estate tax cases		Gift tax cases	
		Number	Amount approved	Number	Amount approved	Number	Amount approved
July 1942.....	7160-7183	21	\$3,623,593.96	3	\$80,860.38		
August 1942.....	7184-7202	12	3,663,450.69	6	731,109.86	1	\$103,945.56
September 1942.....	7203-7232	21	1,175,258.12	9	461,214.83		
October 1942.....	7233-7247	12	1,345,273.73	3	161,286.77		
November 1942.....	7248-7269	19	1,602,739.41	3	136,234.34		
December 1942.....	7270-7293	21	2,430,787.71	3	242,734.70		
January 1943.....	7294-7313	17	2,455,465.12	3	132,312.35		
February 1943.....	7314-7333	20	9,060,771.36				
March 1943.....	7334-7349	13	591,980.23	2	302,735.64	1	22,690.91
April 1943.....	7350-7389	37	3,286,777.39	3	241,216.68		
May 1943.....	7390-7412	19	1,865,761.62	4	713,840.28		
June 1943.....	7413-7450	36	2,205,768.16			2	75,253.09
Total for fiscal year.....		248	38,337,627.50	39	3,203,545.83	4	201,889.56
Abatements.....			25,038,425.39		641,201.23		
Credits.....			4,227,703.61		331,721.17		
Refunds.....			9,042,622.66		2,230,623.43		201,889.56
Unadjusted.....			28,875.84				

NOTE.—The difference between the total of \$35,148,665.94 approved in all cases reviewed and the above total of \$41,743,062.89, as shown in the public decisions, is attributable in part to delayed application of credits, cases in which no public decisions are required, cases pending before the Joint Committee during the 30-day period not yet expired on June 30, to uncompleted final scheduling of allowances, and to the fact that in some cases amounts included in public decisions were approved in the preceding year.

MISCELLANEOUS STATISTICS

TABLE 135.—Moneys paid to collectors as proceeds of In rem actions, judgments recovered in civil suits, fines and penalties imposed in criminal actions, and costs, as reported by clerks of United States courts (Form 158), year ended June 30, 1943

Internal revenue collection districts	In rem cases proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama.....	\$100.00		\$16,710.00		\$160.71	\$16,970.71
Arizona.....						
Arkansas.....		\$545.89	1,405.00	\$214.46		2,165.35
First California.....			9,120.00		138.40	9,258.40
Sixth California.....		20,467.82	28,869.09	13,372.45	101.23	62,810.59
Colorado.....			6,600.00		20.00	6,620.00
Connecticut.....			11,695.00		154.81	11,849.81
Delaware.....			1,613.00			1,613.00
Florida.....			1,555.00			1,555.00
Georgia.....	514.87		5,818.95	84.42	249.40	6,667.64
Hawaii.....			140.00			140.00
Idaho.....			210.00			210.00
First Illinois.....			10,565.00		748.08	11,313.08
Eighth Illinois.....			3,373.20	4,634.72	387.04	8,394.96
Indiana.....			1,379.00		10.00	1,389.00
Iowa.....			2,050.00		332.03	2,382.03
Kansas.....			907.86		405.42	1,313.29
Kentucky.....			8,587.63		1,570.03	10,157.66
Louisiana.....			3,955.33		60.21	4,015.54
Maine.....			4,050.00			4,050.00
Maryland.....			6,056.00		1,368.28	7,424.28
Massachusetts.....		482.88	1,496.50		1,631.94	3,611.32
Michigan.....			8,510.12		180.00	8,690.12
Minnesota.....			8,655.00		311.28	8,966.28
Mississippi.....	292.60		9,070.00		25.00	9,367.60
First Missouri.....			5,944.50		27.00	5,971.50
Sixth Missouri.....			3,150.00		62.16	3,212.16
Montana.....			162.00			162.00
Nebraska.....			2,795.00		189.80	2,984.80
Nevada.....						
New Hampshire.....			2,543.00			2,543.00
First New Jersey.....	2,500.00		1,582.50	3,076.64	70.72	7,229.86
Fifth New Jersey.....			10,616.00			10,646.00
New Mexico.....			325.00		30.00	325.00
First New York.....			15,057.36			15,057.36
Second New York.....			2,147.27		20.33	2,167.60
Third New York.....			9,838.00	20.03		9,858.03
Fourteenth New York.....	25.00		760.00		36.48	821.48
Twenty-first New York.....			4,301.00		15.00	4,316.00
Twenty-eighth New York.....	164.80	10.00	5,530.00		251.45	5,956.25
North Carolina.....	469.96		24,945.57		599.23	26,014.76
North Dakota.....			120.00			120.00
First Ohio.....			8,900.00		256.90	9,156.90
Tenth Ohio.....			1,800.00		176.05	1,976.05
Eleventh Ohio.....			15.00			15.00
Eighteenth Ohio.....			902.25		88.45	990.70
Oklahoma.....	672.12	541.50	19,107.23		397.17	20,718.02
Oregon.....			115.00			115.00
First Pennsylvania.....			4,783.50		205.76	4,989.26
Twelfth Pennsylvania.....			930.00			930.00
Twenty-third Pennsylvania.....			5,180.10		1,850.32	7,030.42
Rhode Island.....			1,835.00			1,835.00
South Carolina.....	50.00	180.94	3,200.00		632.16	4,063.10
South Dakota.....			1,075.00			1,075.00
Tennessee.....	495.00		10,596.57		311.62	11,403.19
First Texas.....			5,796.00		22.00	5,818.00
Second Texas.....			3,250.00			3,250.00
Utah.....						
Vermont.....						
Virginia.....			5,064.00		98.75	5,162.75
Washington.....			15,980.00		228.79	16,208.79
West Virginia.....			1,255.00			1,255.00
Wisconsin.....			1,575.00	15.00		1,590.00
Wyoming.....						
Total.....	5,284.35	22,229.03	333,568.53	21,417.72	13,424.01	395,923.64

TABLE 136.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1943

A. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE¹

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	\$363,978.03	\$27,159.67	\$500.00	\$65.73	\$2,149.30	\$6,488.17	\$865.24	\$401,206.14
Arizona	157,009.45	14,258.93		16.58	809.40	2,119.50	138.75	174,442.61
Arkansas	236,473.86	28,020.64	301.61	17.61	1,483.48	4,695.14	627.11	271,619.45
California:								
First district	1,218,231.22	46,119.70	1,123.47	46.81	8,678.34	16,505.61	2,648.74	1,293,353.89
Sixth district	1,588,072.89	47,530.33	30,491.51	33.54	11,431.23	35,832.56	7,022.53	1,720,414.59
Colorado	334,390.52	16,783.71	970.81	36.12	1,771.14	5,139.28	1,483.91	360,675.49
Connecticut	754,486.56	14,778.30	3,055.50	7.67	3,956.21	23,173.39	4,341.51	803,799.14
Delaware	112,222.57	4,395.43	425.81		192.61	1,987.90	294.86	119,519.18
Florida	483,396.30	31,223.84	679.80	38.55	*1,856.54	12,696.08	2,402.57	532,203.68
Georgia	438,509.39	38,164.40	7,251.42	96.86	2,340.70	9,909.62	1,644.32	497,616.71
Hawaii	182,095.57	4,770.44			706.18	1,712.90	734.50	190,619.59
Illinois:								
First district	163,372.08	12,101.58	593.60	43.69	759.93	5,922.19	546.57	183,339.64
Eighth district	2,240,972.35	27,216.91	32,244.00	18.50	9,818.90	35,752.25	6,329.78	2,352,352.69
Indiana	775,761.75	44,232.31	897.43	48.56	3,123.35	13,827.00	1,022.95	838,913.35
Iowa	900,944.00	30,528.68	4,174.50	38.42	2,198.23	23,654.90	4,146.95	965,685.58
Kansas	705,140.51	23,360.15	1,309.10	28.04	1,974.89	11,578.23	1,558.81	744,949.73
Kentucky	483,884.11	37,081.48	2,409.90	51.75	2,558.90	9,822.32	871.10	536,679.56
Louisiana	474,006.92	31,406.48	4,173.20	24.07	2,539.80	7,463.32	1,938.20	521,551.99
Maine	388,784.89	21,511.11	2,025.00	29.35	2,417.40	14,410.23	462.31	429,640.29
Maryland	237,690.11	27,930.43	16.50	86.23	1,792.94	3,972.69	611.15	292,069.45
Massachusetts	1,053,060.12	14,044.40	412.50	33.55	5,390.35	12,563.01	5,025.69	1,090,530.62
Michigan	1,491,020.80	10,882.25	24,796.04	1.08	5,179.97	30,034.93	2,026.84	1,563,942.01
Minnesota	1,548,946.96	47,244.21	10,103.03	50.56	7,264.13	31,500.77	3,538.48	1,648,648.14
Mississippi	807,869.62	38,256.14		2.31	2,774.22	15,909.60	968.67	865,719.56
Missouri:								
First district	220,309.22	21,887.40	1,114.16	46.82	1,192.36	3,790.27	704.63	265,044.86
Sixth district	626,670.17	20,689.21	1,749.35	13.02	2,263.56	4,509.61	802.33	656,637.25
Montana	424,399.97	27,669.18	5,678.54	13.77	1,962.76	9,212.95	655.87	469,593.04
Nebraska	203,717.34	18,670.45	594.08	50.16	2,013.54	3,580.20	894.47	239,529.27
Nevada	370,695.50	33,866.77	60.00	18.02	2,009.95	4,826.97	147.35	411,624.56
New Hampshire	85,091.74	3,913.44		11.80	387.79	1,194.37	239.45	90,838.69
New Jersey:								
First district	185,845.54	8,771.24	770.00	1.89	1,046.37	2,884.55	110.37	199,432.90
Fifth district	362,721.73	6,551.86			1,028.65	5,173.75	1,126.45	376,602.47
New Mexico	1,284,032.78	14,418.02	4,307.98	.48	8,185.13	20,123.32	5,485.37	1,337,851.08
	126,167.47	13,006.92		83.82	454.01	3,455.47	487.69	143,746.26
New York:								
First district	1,480,546.74	3,292.72	66,391.21	67.49	7,600.22	34,344.78	38,411.12	1,630,603.28
Second district	1,130,075.73	1,446.90	11,192.02	8.62	17,030.30	9,755.87	3,255.96	1,172,774.40
Third district	1,159,562.97	308.10	21,123.63	16.04	13,823.28	17,535.86	3,156.62	1,215,526.50
Fourteenth district	921,283.50	17,662.45	6,062.72	16.02	3,515.23	17,756.53	1,532.81	967,819.26
Twenty-first district	451,504.93	12,342.46	347.50	19.76	1,223.84	6,806.74	574.05	472,819.88
Twenty-eighth district	741,267.10	13,037.70	1,017.64	2.54	2,316.06	11,598.93	1,328.96	771,468.03
North Carolina	449,911.76	31,114.68	1,000.00	70.78	1,414.00	11,202.21	2,787.90	497,501.33
North Dakota	163,473.82	12,283.60	901.56	22.59	679.41	3,699.22	370.26	181,430.46
Ohio:								
First district	520,888.22	5,538.96	2,720.00	1.62	1,205.67	6,468.30	894.50	537,717.27
Tenth district	338,618.75	13,668.65	675.00	7.28	1,492.32	4,932.65	491.13	359,885.78
Eleventh district	356,150.02	15,362.84	2,275.13	3.93	1,701.99	6,549.77	848.03	382,921.71
Eighteenth district	1,071,239.95	32,275.21	34,132.92	201.49	5,887.23	39,542.11	9,980.73	1,193,259.64
Oklahoma	440,026.05	40,918.73	679.08	11.10	3,562.21	8,133.21	1,621.94	494,982.32
Oregon	391,057.92	16,885.40	2,184.69	10.05	1,847.77	4,980.76	648.58	417,615.17
Pennsylvania:								
First district	1,476,728.51	34,085.66	12,559.16	18.94	7,937.69	21,966.35	9,032.63	1,562,328.94
Twelfth district	379,415.36	11,328.08	1,028.20		885.67	7,756.08	506.57	400,919.96
Twenty-third district	923,634.93	21,768.12	6,700.42	3.89	1,003.86	7,329.65	4,237.82	964,678.69
Rhode Island	283,638.38	3,126.92		5.49	1,622.02	5,199.73	843.14	294,435.68
South Carolina	206,818.04	17,309.65	914.10	5.46	1,570.30	9,419.85	569.33	236,606.93
South Dakota	164,816.37	18,329.40	505.00	21.43	1,046.53	3,827.48	435.01	188,981.22
Tennessee	436,421.35	24,256.41	991.67	15.85	1,684.65	10,886.34	843.29	478,099.56
Texas:								
First district	706,805.17	35,231.52	128.00	119.40	4,413.07	14,001.05	2,249.94	763,048.15
Second district	712,076.19	37,656.27	6,378.22	35.85	3,245.39	9,871.37	2,061.20	771,324.49
Utah	151,948.08	6,977.35		25.95	685.70	4,499.17	588.55	164,724.80
Vermont	135,135.95	8,338.42	1,248.00		1,562.48	2,047.71	228.60	148,561.16
Virginia	544,043.75	40,998.78		39.54	2,131.90	10,244.46	5,087.47	603,145.90
Washington	749,894.74	31,061.31	18,750.98	147.22	4,018.25	8,425.57	2,523.68	814,731.75
West Virginia	375,751.65	22,061.06	22.50	60.21	2,480.55	5,809.15	1,192.30	407,877.42
Wisconsin	948,537.48	32,833.18	4,963.90	20.90	2,498.49	26,802.68	3,283.80	1,018,945.43
Wyoming	120,099.67	9,596.64	210.00	31.63	592.26	2,828.59	310.95	133,670.04
Total	38,982,365.12	1,380,551.18	347,562.09	2,096.46	204,440.60	729,654.32	162,477.22	41,809,146.99

¹ From the appropriation "Collecting the internal revenue, 1943."

TABLE 136.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1943—Continued

B. DISBURSEMENTS FOR INTERNAL REVENUE AGENTS¹

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	\$215,374.00	\$11,688.75		\$8.44	\$508.33	\$412.34	\$448.50	\$228,440.45
Baltimore	667,953.67	9,431.83	\$27,692.10		2,404.05	967.32	3,400.99	711,749.96
Boston	814,661.41	17,574.95	28,452.82	5.88	3,033.89	660.21	3,132.63	867,530.79
Brooklyn	672,210.93	84,374.04	14,012.90		2,745.55	2,224.50	1,125.45	776,693.43
Buffalo	398,645.64	9,152.15	7,565.73	10.88	2,274.23	866.66	558.54	419,013.23
Chicago	1,290,326.22	15,512.97	52,478.80	13.00	6,215.80	3,199.38	6,319.86	1,374,066.03
Cincinnati	331,645.71	16,021.46		4.06	1,030.00	399.15	716.39	349,816.71
Cleveland	625,507.03	20,733.79	32,095.50	8.79	3,245.44	1,200.46	1,770.93	684,561.94
Columbia	112,969.94	7,026.79	1,914.17	.58	612.59	391.67	194.70	123,140.44
Dallas	776,130.82	47,127.03	3,209.12	44.04	2,545.65	3,330.49	1,417.75	833,804.90
Denver	223,080.63	8,556.01	1,664.00	8.85	1,020.17	1,004.55	360.36	235,703.57
Detroit	656,750.61	20,069.03	45,876.58	7.36	3,434.46	1,335.67	2,616.13	730,089.84
Greensboro	253,646.07	22,770.99	8,227.01	9.23	1,415.92	425.76	753.88	287,248.86
Honolulu	59,007.43	3,545.52		2.50	183.05	232.39	123.00	63,093.89
Huntington	135,495.88	7,697.38	1,872.83	5.20	562.42	532.12	359.24	146,525.07
Indianapolis	284,571.44	15,931.72	195.00	6.14	1,504.36	407.48	355.00	302,971.14
Jacksonville	302,438.04	16,670.42	605.00	15.33	1,276.52	542.42	1,116.75	322,604.48
Los Angeles	738,696.80	19,184.58	2,013.00	9.09	3,473.07	1,602.53	1,427.91	765,706.98
Louisville	197,145.32	10,879.85	1,587.20	2.62	521.66	318.84	248.00	210,702.89
Milwaukee	262,560.53	9,950.32	3,252.63	10.87	1,690.06	693.58	561.55	308,719.54
Nashville	261,669.07	12,747.97	5,916.95	15.34	917.30	620.14	842.64	282,720.41
Newark	740,399.56	7,430.44	25,089.90		5,402.87	1,853.35	1,761.20	781,937.41
New Haven	422,937.32	8,868.40	18,206.73	3.57	2,555.37	1,082.96	1,139.65	454,794.00
New Orleans	288,673.19	20,358.78	1,205.04	29.57	1,670.48	1,052.91	555.73	313,545.70
New York:								
Second division	1,530,628.65	14,088.00	72,580.42	2.08	7,190.04	2,542.90	3,323.25	1,629,755.34
Upper division	1,403,137.08	12,453.04	1,021.66	10.45	4,772.32	1,868.69	1,584.55	1,425,747.79
Oklahoma City	318,225.27	30,058.33	5,352.74	10.14	1,532.19	960.07	702.07	356,840.81
Omaha	312,576.89	14,801.93	10,474.67	16.40	1,126.82	790.65	685.48	340,472.84
Philadelphia	845,785.53	25,577.21	21,208.37		3,411.24	2,429.96	1,234.66	899,646.97
Pittsburgh	551,393.05	12,641.33	26,587.50	2.38	1,285.62	1,222.87	652.30	593,784.95
Richmond	232,431.34	14,339.20	1,416.67	5.77	976.32	168.72	685.15	250,023.17
Salt Lake City	161,811.81	11,833.56		23.13	816.01	705.30	353.85	175,543.66
San Francisco	620,024.26	24,295.37	23,438.25	10.16	2,952.30	1,199.31	1,313.65	673,233.30
Seattle	342,334.64	16,586.79	1,306.80	14.15	1,821.66	1,313.31	688.65	364,066.00
Springfield	174,571.45	21,095.75	7,837.50	5.04	654.85	704.07	515.95	205,384.61
St. Louis	505,285.87	14,464.06	220.00	9.45	1,874.26	717.81	646.95	523,218.40
St. Paul	307,397.75	20,695.77	1,542.76	4.10	958.81	598.35	495.27	331,692.81
Wichita	198,971.92	17,603.22	7,975.00	19.33	689.28	612.96	444.64	226,316.35
Total	18,285,902.86	673,838.67	464,835.44	353.32	80,313.96	41,100.31	44,633.10	19,570,977.66

C. DISBURSEMENTS FOR DISTRICT SUPERVISORS' OFFICES¹

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston								
New York								
Philadelphia	\$737,975.86	\$41,248.30	\$29,892.54	\$21.44	\$3,562.66	\$17,354.72	\$6,111.01	\$836,106.53
Newark	940,586.08	47,625.52	63,709.94	42.18	19,882.07	19,672.01	23,946.75	1,106,464.55
Baltimore	1,008,387.86	45,306.05	5,974.76	69.48	3,337.16	20,985.02	4,451.74	1,088,512.07
Atlanta	534,348.23	15,982.78	26,855.54	14.27	2,131.41	10,638.63	6,739.19	596,710.05
Louisville	1,135,626.75	97,183.96	4,849.12	270.55	4,249.30	34,290.16	14,608.21	1,290,988.07
Detroit	1,326,932.46	70,698.36	1,306.72	422.04	3,320.70	55,705.38	14,986.54	1,438,748.88
Chicago	684,045.49	59,279.12	5,077.18	89.36	2,569.83	21,717.12	8,262.09	784,489.16
New Orleans	1,458,641.27	98,109.40	10,149.17	135.89	4,864.69	19,238.74	11,848.05	1,431,485.94
Kansas City	638,303.82	74,154.93	2,779.31	184.24	3,280.96	27,275.17	20,354.03	751,594.74
St. Paul	366,005.17	53,385.29	1,972.11	183.02	2,976.81	23,904.46	9,089.24	447,959.08
Denver	178,814.42	22,437.73	586.67	119.73	4,173.71	17,247.24	8,190.89	214,705.71
San Francisco	983,895.67	61,950.68	1,362.17	40.34	1,622.62	8,809.78	2,994.15	1,081,890.46
Honolulu	43,984.48	2,822.95		74.61	5,165.20	20,278.99	9,163.14	48,784.22
Seattle	255,803.25	33,526.19	47.50	52.49	1,903.82	1,247.47	538.50	302,893.83
Total	11,535,531.85	907,451.97	165,638.73	1,886.85	54,992.41	330,357.56	154,435.09	13,150,294.46

¹ From the appropriation "Collecting the internal revenue, 1943."

D. DISBURSEMENTS FOR TECHNICAL STAFF, FIELD DIVISIONS¹

Division	Salaries of Technical Staff field employees	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlantic								
Central								
Chicago	\$118,550.88	\$1,414.21	\$4,808.10	\$2.35	\$1,337.11	\$284.32	\$871.11	\$127,268.08
Eastern	194,385.37	2,951.72	35,846.57	27.04	3,096.58	387.25	2,490.31	240,028.31
New England	216,476.23	2,402.04	32,061.60	12.63	2,667.57	3,300.26	257,466.54	325,345.49
New York	262,370.11	2,514.25	55,475.92	16.88	3,288.09	901.91	778.33	325,345.49
Pacific	96,481.51	885.40	19,620.00	12.19	1,360.08	809.47	1,782.67	120,951.32
Southern	373,274.86	1,556.78	96,146.00	23.02	3,840.33	1,101.32	4,658.87	480,901.78
Southwestern	169,938.54	3,338.77	16,680.51	182.09	3,678.08	701.14	1,573.97	196,093.10
Western	111,633.28	2,647.07	17,239.65	17.18	2,844.95	221.38	930.44	135,553.95
Total	174,663.43	3,845.20	34,578.98	74.03	3,153.26	617.65	1,079.41	218,011.96
Total	1,843,663.54	23,319.14	327,281.22	374.35	27,211.62	6,422.30	18,664.21	2,246,936.38

TABLE 136.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1943—Continued

E. DISBURSEMENTS FOR CHIEF COUNSEL, FIELD DIVISIONS¹

Division	Salaries of Chief Counsel field employees	Travel expenses	Total	Division	Salaries of Chief Counsel field employees	Travel expenses	Total
Atlantic.....	\$52,893.67	\$1,150.66	\$54,044.33	Pacific.....	\$96,992.16	\$4,639.40	\$101,631.56
Central.....	78,120.93	3,044.55	81,165.48	Southern.....	50,307.18	2,180.83	52,488.01
Chicago.....	126,187.32	2,644.62	128,831.94	Southwestern.....	75,686.56	3,263.93	78,950.49
Eastern.....	108,472.13	3,333.53	111,805.66	Western.....	43,858.13	1,350.40	45,208.53
New England.....	41,835.77	296.20	42,131.97	Total.....	877,180.37	23,632.91	900,813.28
New York.....	202,826.52	1,728.79	204,555.31				

¹ From the appropriation "Collecting the internal revenue, 1943."

F. DISBURSEMENTS BY THE CHIEF DISBURSING OFFICER, DIVISION OF DISBURSEMENT, TREASURY DEPARTMENT

Appropriation	Salaries	Travel	Rent	Telegraph	Telephone	Stationery, office supplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Collecting the internal revenue, 1943	\$13,032,637.35	\$462,129.38	\$74,154.00	\$13,397.03	\$43,810.19	\$1,350,185.72	\$463,499.30	\$110,407.26	\$111,686.40	\$15,661,906.63
Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Act of 1936, 1943	270,246.44	16,387.71		4.79	1,306.89		134.00		7,285.57	295,365.40
Total.....	13,302,883.79	478,517.09	74,154.00	13,401.82	45,117.08	1,350,185.72	463,633.30	110,407.26	118,971.97	15,957,272.03

G. RECAPITULATION

Appropriation	Salaries	Travel	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1943:								
Collectors.....	\$38,982,365.12	\$1,380,551.18	\$347,502.09	\$2,096.46	\$204,440.60	\$729,654.32	\$162,477.22	\$41,809,146.99
Agents.....	18,265,902.86	673,838.67	464,835.44	353.32	80,313.96	41,100.31	44,633.10	19,570,977.66
Supervisors.....	11,535,531.85	807,451.97	165,638.73	1,886.85	54,992.41	330,357.56	154,435.09	13,150,294.46
Technical Staff, field force.....	1,843,663.54	23,319.14	327,281.22	374.35	27,211.62	6,422.30	18,664.21	2,246,936.38
Chief Counsel, field force.....	877,180.37	23,632.91						900,813.28
Departmental service and field forces operating from Washington.....	13,032,637.35	462,129.38	74,154.00	13,397.03	43,810.19	1,813,685.02	222,093.66	15,661,906.63
Subtotal.....	84,537,281.09	3,470,923.25	1,379,471.48	18,108.01	410,768.78	2,921,219.51	602,303.28	93,340,075.40
Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Act of 1936, 1943:								
Departmental service and field forces operating from Washington.....	270,246.44	16,387.71		4.79	1,306.89	134.00	7,285.57	295,365.40
Emergency fund for the President, national defense, allotment to Treasury, Internal Revenue, 1942 and 1943.....			10,009.70					10,009.70
Total.....	84,807,527.53	3,497,320.66	1,379,471.48	18,112.80	412,075.67	2,921,353.51	609,588.85	93,645,450.90

In addition to the above reports, expenditures and adjustments of expenditures were also made from the following appropriations in the amounts indicated:

Collecting the internal revenue, 1942.....	\$1,477,351.85
Collecting the internal revenue, 1941.....	1,902.74
Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Acts of 1936, 1942.....	18,554.56
Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Acts of 1936, 1941.....	5,285.29
Salaries and expenses, Basic Permit and Trade Practice Division, Bureau of Internal Revenue, 1941.....	1.80

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1943 and prior years	1942 and prior years	Total
Refunding taxes illegally collected.....	\$43,306,323.44	\$13,658,803.61	\$56,965,127.05
Refunds and payments of processing and related taxes, Bureau of Internal Revenue, 1943.....			6,752,953.69

TABLE 137.—Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1942 and 1943

Kind	Quantity		Value	
	1942	1943	1942	1943
Liquors:				
Distilled spirits cask stamps	2,660,000	3,099,810	\$516,538,663.75	\$749,863,700.00
Certificate of tax payment, distilled spirits for shipment in tank cars	1,950	450	(1)	(1)
Export (secs. 2878 and 2885, I. R. C.)	14,400	7,200	1,440.00	720.00
Bottled-in-bond, export (blue strips)	1,295,350	980,532	11,078.80	9,805.32
Bottled-in-bond, domestic (green strips)	128,348,000	143,262,000	1,200,980.00	1,424,745.00
Container or bottle stamps (red strips)	1,246,023,050	1,050,564,750	12,086,655.50	10,453,522.50
Rectified, class B	11,200	22,000	148,164.00	300,540.00
Rectified, Puerto Rico	7,000,100	655,000	1,545,442.00	240,050.00
Rectified, class A	10,000	8,200	(2)	(2)
Industrial alcohol transfer	132,800	39,600	(2)	(2)
Alcohol warehousing	49,600	24,000	(2)	(2)
Wholesale liquor dealer's packages	1,200		(2)	(2)
Wine	44,086,692	48,493,600	34,092,792.15	49,360,084.00
Fermented malt liquor	52,950,475	59,256,720	370,643,400.00	519,439,250.00
Tobacco:				
Manufactured tobacco	2,225,173,440	1,827,124,220	53,533,218.74	48,783,899.71
Snuff	413,748,209	422,808,458	7,278,630.73	7,913,125.58
Finfol wrappers	1,147,200		12,858.75	
Cigars, large	187,442,400	195,008,040	15,264,926.69	30,013,310.02
Cigars, small	13,812,900	11,827,400	108,885.60	93,799.35
Cigarettes, class A	11,086,834,600	12,578,350,500	723,512,987.85	860,872,134.00
Cigarettes, class B	239,200	274,300	31,975.32	51,122.28
Cigarette tubes	1,300,400	500,000	19,504.00	8,000.00
Oleomargarine:				
Domestic, colored	41,700	236,900	77,690.00	571,450.00
Domestic, uncolored	17,656,925	24,569,225	896,346.25	1,309,516.25
Process or renovated butter	244,000	307,000	7,855.00	8,435.00
Mixed flour	913,000	618,000	9,465.00	8,225.00
Playing card	51,879,500	57,381,000	6,323,347.00	7,459,530.00
Documentary	22,966,116	24,776,508	28,039,075.00	28,637,289.00
Stock transfer	13,249,688	13,556,408	14,952,926.00	16,254,357.00
Silver transfer	18,228	84,104	43,588.00	192,247.00
Narcotic	6,793,750	10,644,250	292,591.75	328,398.75
Order forms for opium	1,064,000	1,058,000	10,640.00	10,580.00
Marihuana		200		200.00
Order forms for marihuana	20	120	.40	2.40
National Firearms Act (sec. 2720 I. R. C.):				
Machine guns, silencers, etc.		20		4,000.00
Certain short 2-barrel guns	350	1,900	350.00	1,900.00
Special or occupational stamps	2,150,510	2,126,840	960,642,758.63	552,803,337.00
Motor-vehicle use tax	113,518,950	51,541,650	359,815,632.50	235,347,112.50
Total	15,642,869,033	16,529,206,905	3,107,143,869.41	3,122,024,388.26

(1) Value inserted when purchased.
(2) Have no money value.

TABLE 138.—Cost of printing and binding for the Internal Revenue Service, fiscal years 1942 and 1943

Class of work	1942		1943	
	Quantity	Cost	Quantity	Cost
Tax returns, forms, and records	690,214,000	\$770,212.34	1,061,185,000	\$1,071,892.12
Instructions for tax returns			165,142,000	336,353.33
Tax regulations	1,120,000	29,838.57	1,069,500	79,151.19
Reports, manuals, etc.	2,268,870	67,623.67	1,712,140	93,940.42
Miscellaneous: Letterheads, analysis paper, tabulating cards, binding, instructions to taxpayers, etc.	82,393,714	112,173.42	51,348,049	424,654.74
Total	645,996,584	979,850.00	1,280,456,689	2,000,902.00