ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

195



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON: 1952

TREASURY DEPARTMENT Document No. 3176 Internal Revenue

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ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., January 24, 1952.

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, 1951:

GENERAL

The Bureau of Internal Revenue is responsible for the assessment and collection of all taxes imposed by any law providing internal revenue. It also has responsibilities under statutes which, while not imposing taxes, have some relation to internal revenue. These include the Federal Alcohol Administration Act (49 Stat. 977), as amended (27 U. S. C. and Sup. 201–212); the Liquor Enforcement Act of 1936 (49 Stat. 1928, 27 U. S. C. 211–228); and the Federal Firearms Act (52 Stat. 1250, 15 U. S. C. 901–909).

There were 82,624,960 tax returns filed in collectors' offices during the fiscal year 1951, as compared with 89,270,216 returns filed during the previous year. Of the total returns filed, 59,842,254 were income tax returns and declarations, as compared with 59,223,230 filed during

the previous year.

INTERNAL REVENUE COLLECTIONS

The following table shows the collections by general sources of revenue for 1951 as compared with 1950:

Summary of internal revenue collections, fiscal years 1950 and 1951

	Fisca	l year	Increase or dec	rease (—)
General source	1950 1951		Amount	Percent
Income and profits taxes: Individual: Withheld by employers	\$9, 888, 975, 639 7, 264, 332, 309	1\$13,089,770,178 9, 907, 539, 091	\$3, 200, 794, 539 2, 643, 206, 782	32. 4 36. 4
Total individual income taxes Corporation income and profits taxes	17, 153, 307, 948 10, 854, 351, 109	22, 997, 309, 269 14, 387, 569, 403	5, 844, 001, 321 3, 533, 218, 294	34. 1 32. 6
Total income and profits taxes	28, 007, 659, 057	37, 384, 878, 672	9, 377, 219, 615	33. 5

Summary of internal revenue collections, fiscal years 1950 and 1951—Continued

G1	Fisca	l year	Increase or deci	rease (-)
General source	1950	1950 1951		Percent
Employment taxes:	: 1			
Old-aga insurance (Federal Insurance Contributions Act)	1, 873, 401, 208	1 2,810,749,000	937, 347, 792	50.
Unemployment insurance (Federal Unemployment Tax Act) Carriers taxes—old-age benefits (Rail-	223, 135, 316	236, 951, 546	13, 816, 230	6,
road Retirement Tax Act)	548, 038, 296	579, 778, 1 33	31, 739, 837	5.
Total amployment taxes	2, 644, 574, 820	3, 627, 478, 679	982, 903, 859	37.
Mines Name of the second second				
Miscellaneous internal revenue: Estate tax Glift tax Alcohol taxes:	657, 441, 482 48, 785, 057	638, 523, 186 91, 206, 651	-18, 918, 296 42, 421, 594	-2. 87.
Distilled spirits (imported, excise) Distilled spirits (domestic, excise) Distilled spirits rectification tax	126, 344, 110 1, 295, 555, 495 30, 069, 409	172, 361, 778 1, 574, 472, 600 38, 052, 750	46, 017, 668 278, 917, 105	36. 21. 26.
Wines Floor taxes, wises and liquors	72, 600, 998 4, 994	67, 253, 903 12, 124	7, 983, 341 -5, 347, 095 7, 130	-7. 142.
Bottle or container stamps Fermented malt liquors Special or occupational taxes	12, 572, 303 667, 410, 819 14, 643, 955	16, 023, 002 665, 008, 720 13, 623, 047	3, 450, 699 -2, 402, 099 -1, 020, 909	27. -0. -7.
Total sicohol taxes	2, 219, 202, 085	2, 546, 807, 925	327, 605, 840	. 14.
Tobacco taxes Stamp taxes Manufacturers' axcise taxes Retailers' exoise taxes Other taxes (communications, transpor-	1, 328, 464, 346 84, 648, 199 1, 838, 053, 455 409, 128, 421	1, 380, 396, 001 93, 106, 547 2, 383, 676, 698 457, 013, 493	51, 981, 654 8, 458, 348 547, 623, 243 47, 885, 072	3. 9 10. 0 29. 8 11. 1
tation, admissions, oleomargarine, atc., and repealed taxes not listed above)	1, 721, 174, 848	1, 842, 598, 464	121, 423, 616	7.
Total miscellaneous internal revenue	8, 304, 897, 892	9, 433, 328, 964	1, 128, 431, 072	13.
Grand tatal	38, 957, 131, 768	50, 445, 686, 316	11, 488, 554, 547	29.

¹ Estimated. The combined amount of income tax and FICA tax withheld is available but no separation of such tax is reported after Dec. 31, 1950.

REFUNDS AND REPAYMENTS

During the year refunds of tax collections, together with interest, in total amount of \$2,208,291,812, were made from the appropriation "Refunding internal revenue collections, 1951 and prior years."

Following is a summary of the refunds, showing the number of claims, the amounts of refunds and repayments allowed (including drawbacks and stamp redemptions), and the amounts of interest paid thereon, with respect to each general class of tax during the fiscal year 1951 as compared with the fiscal year 1950:

Class of tax	Number	of claims	Amount refu	nded or paid	Interest al cluded i refunded	n amount
	1950	1951	1950	1951	1950	1951
afunds of internal revenue col-						
lections:	•	i			. [
Corporation income and profits	83, 348	65, 703	\$466, 816, 400	\$357, 665, 069	\$61,336,387	\$70, 853, 313
Individual income and em- ployment:	ļ ·					
Income tax not withheld	481, 019	920, 531	137, 412, 124	124, 149, 404	25, 369, 914	17,839,81
Withheld taxes: Income and oid-age						0.444 50
insurance	29, 453, 288 531	30, 589, 232 62	1,552,755,860 607,720	1, 655, 103, 063 16, 840	3, 223, 501 82, 982	2, 444, 71 1, 21
Railroad retirement.	- 331		- 001, 120			
Total withheld	00. 452 910	20 580 314	1 553 363 580	1, 655, 119, 903	3, 306, 483	2, 445, 92
taxes		<u> </u>				56, 79
Unemployment insurance	12,945	11,301	2, 231, 438	2,357,989	90,890	
Total income and em-			0000	0 100 000 255	90, 103, 673	91, 195, 85
ployment taxes	30, 031, 131	31, 586, 849	2, 159, 823, 542	2, 139, 292, 365	90, 103, 073	51, 150, 00
discellaneous internal revenue:	45	61	55, 469	7,812	11,167	2, 79
Capital stock tax Estate tax	2,885	3, 195		22,146,706	823, 554	821,57
Gift tax	327	372	650, 430	763, 866	53,028	149, 45
Alcohol taxes	18, 796		39, 222, 206			9,6
Tobacco taxes	_ 12	10	1,002	378		1
Manufacturers' and retailers'	1,385	1,054	2, 384, 195	1, 300, 162	194, 456	230, 60
Other taxes	5, 459		2, 328, 481			243, 29
		.		·		
Total miscellaneous internal	28, 911	21,864	53, 328, 040	65, 385, 917	1, 233, 403	1, 457, 41
revenue	20, 31	21,002				
Processing and related taxes	- 2		425, 000) <u></u>	205, 343	
Total refunds of internal						
revenue collections	30, 060, 044	31, 608, 713	2, 213, 576, 58	2, 204, 678, 282	91, 542, 418	92, 653, 2
Repayments (nat refunds of taxas	:	1	1	1	-	
arroneously collected):			.1			
Redemption of stamps: Alcohol tax	2, 23	1,850	165, 87	2 152, 534	5	-1
Alcohor Bar			·			===
Miscellaneous taxes:		5 49	35	5 520	2	1
Narcotics Silver	- 5		5,16	0	6 420)
Tobacco	2,26	1,89			l	
Other miscellaneous	1		454 90	6 1, 416, 41	20,73	16,6
stamps	3, 40	9 2,55	454, 28	1, 110, 11	20,10	
Totai miscellaneous	3	1			07.15	3 16,6
stamps	. 5, 73	4,49	6 3,091,26	8 3, 455, 99	7 21, 15	10,0
Francisco de la companya della companya della companya de la companya de la companya della compa	1					1 1
Total stamp redemption	7,96	2 6, 34	6 3, 257, 14	1 3, 608, 53	21, 15	6 16, 6
Dunashnokar		=				
Drawbacks: Alcohol		-	_		=	
Tobacco		3	9 48	8 4,99	8	
		3	9 48	8 4,99	8	
Total drawbacks	·-	<u> </u>	<u> </u>	Ĩ	-	=
Total refunds and repay	_ l .	1	1	0 2, 208, 291, 81	_	، محمد اء

Note.—There was also refunded during the fiscal year 1961 the amount of \$2,212, with no interest, from Puerto Rico trust fund collections, covering 49 claims.

The figures in this tabla 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 mada.

ADDITIONAL TAX ASSESSED AS A DIRECT RESULT OF ENFORCEMENT EFFORTS

During the fiscal year ended June 30, 1951, additional assessments against all classes of taxpayers aggregated \$1,856,603,000. This represents an increase of \$109,011,000, or 6.2 percent, as compared with \$1,747,592,000 additional assessments made during the preceding fiscal year. Of the 1951 total of additional assessments, \$1,574,810,000 or 84.8 percent, represents additional income and profits taxes exclusive of withholding tax. This amount is 4.9 percent more than the \$1,501,736,000 additional assessments of such taxes made during the 1950 fiscal year. A comparison of the additional assessments made during the fiscal year ended June 30, 1951, with that of the fiscal year ended June 30, 1950, for the four general classes of tax is shown below:

Additional assessments, fiscal years 1950 and 1951

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

[Money figures in thousands of dollars]

General class of tax	Fiscal year		Increase or decrease (—)	
	1950	1951	Amount	Percent
Income and profits tax 1 Payroll taxes 1 Alcohol taxes Other taxes	1, 501, 736 84, 239 1, 735 159, 881	1, 574, 810 105, 266 2, 533 173, 994	73, 074 21, 027 798 14, 113	4. 9 25. 0 46. 0 8. 8
Total	1,747,592	1, 856, 603	109, 011	6. 2

L 1 Withholding taxes formerly reported as income tax now included with payroll taxes.

During the fiscal year deputy collectors of internal revenue collected \$376,506,016 from taxpayers against whom distraint warrants had been issued. This amount, collected through the direct efforts of the collectors' field forces is not included in the additional assessments shown above; however, a negligible portion of the additional assessments are collected through the issuance of distraint warrants.

PERSONNEL SUMMARY

During the fiscal year ended June 30, 1951, there were in the field and departmental service of the Bureau 11,266 appointments and 9,022 separations. Included in the number of separations are 704 employees who were granted military furloughs, 509 retirements, of which 83 were on account of disability, and 42 employees separated for disciplinary reasons. The distribution of personnel in the field and departmental service of the Bureau at the close of the fiscal year 1950, and the distribution at the close of the fiscal year 1951, are compared in the following table:

Summary of personnel, Bureau of Internal Revenue, June 30, 1950, as compared with June 30, 1951

	Number on p	ayroll as of—	Increase or de-
Branch of service	June 30, 1950	June 30, 1951	crease (-)
Departmental service	4,303	4,030	
Field service: Offices of collectors of internal revenue. Supervisors of accounts and collections	32, 776 92	34, 793 118	2, 017 26
Internal revenue agents: 107ces. Income, profits, estate, and gift taxes	10, 012 85	10,442 88	430 3
Alcohol Tax Unit: Offices of district supervisors		10	-64 1 12
Intelligence Unit Technical Staff	628 147	635 125	-22 -19
Excess Profits Tax Council Office of the Chief Counsel Processing Division Office of Budget and Finance	1,356	1,463	4.5
Total field service	51, 248		=
Grand total	55, 551	57, 790	2,211

During the year ended June 30, 1951, the Bureau received authority from the Central Office of the Civil Service Commission to make probational appointments rather than temporary indefinite appointments to the position of Internal Revenue Agent, Special Agent (Tax ments to the position of Internal Revenue Agent, The Personnel Division is Fraud), and Engineer Revenue Agent. The Personnel Division is now working on a program with the Civil Service Commission to permit probational appointments of Alcohol Tax Unit investigators and deputy collectors. Such a program would stabilize our staff of enforcement officers.

One supervisor of accounts and collections from each of the thirteen supervisory districts was brought to Washington for intensive training in position classification. The supervisors returned to their field offices to do basic position classification work in the offices of the collectors of internal revenue, in addition to their regular supervisory duties. The Personnel Division also arranged for the detail of three employees from two collection districts to receive classification training in the Bureau. These employees will soon complete their training and be assigned to position classification work for all internal revenue establishments in their respective civil-service regions. The Bureau expects to recruit more position classifiers to be assigned to other civil-service regions.

A comprehensive program of oral and visual training and instruction for front line supervisors in the departmental service was conducted by the Personnel Division, in connection with the new Performance Rating Act which replaced the old efficiency rating system. This training program met with success and clearly demonstrated

the need for a supervisory training program in the departmental service as well as in the field service. Such a program is now being developed. Written material will be prepared for training front line supervisors in the field service supplemented by personal appearance in the field by Personnel Division representatives.

The Personnel Procedure Manual issued by the Personnel Division during the last year consolidated the material contained in more than five hundred separate mimeographs and circulars and has proved to be of great assistance to field employees processing personnel

actions.

A new system for maintaining personnel service record cards was developed during the year and is gradually being placed in operation in the field offices. The new card is designed to serve a number of purposes, and eliminates the necessity of maintaining in each office a number of cards for each employee.

MANAGEMENT IMPROVEMENT PROGRAM

The Bureau's continuing emphasis upon management improvement during the year produced substantial results. One of the particularly significant aspects of the 1951 program was the initiation of a shift away from the emergency, catching-up type of action designed to remedy weaknesses in established operations, and the placing of greater emphasis upon the more basic problem of eliminating work at the source. This shift will be continued and accelerated during 1952, employing measures designed to insure more easily understood laws and returns and more intensive taxpayer education. Several organizational changes and many procedural improvements were effected during the year. Initial benefits from the audit control program, which was instituted last year, were realized through certain improvements in audit policies and methods. Beneficial results continued to be realized from the incentive awards program which offers all Bureau employees the opportunity of participating in management. The over-all results of the Bureau's management activities during the year are indicative of impressive progress in this field. The more significant actions are identified in the following paragraphs.

Eliminating work at the source.—Participation in the development and the implementation of new tax legislation is highly important from a management standpoint, to guard against unnecessary collection costs and administrative complexities. Bureau representatives participated actively in the preparation of three major tax laws enacted during the year—the Social Security Act Amendments of 1950, the Revenue Act of 1950, and the Excess Profits Tax Act of 1950—and achieved very beneficial results. Among these results, the following are noteworthy: (a) the assessment and collection procedures for the tax on self-employed persons have been combined with the return of the individual income tax; (b) corporate income tax rates have been reorganized in such manner as to avoid separate computation of the normal tax and surtax; (c) a short-cut method was adopted for computing the increase of individual income tax without the necessity of accounting separately for income received before and after October 1 of the tax year 1950; and (d) relief provisions under the new excess profits tax are based primarily on the use of mathematical formula, rather than the application of legal, economic concepts that induce controversy and litigation. In the new regulations and numerous Treasury decisions prepared to provide the necessary implementation of the new laws, every effort was made to simplify administrative procedures and to minimize the compliance requirements on taxpayers. The same objective was sought in eight revisions of alcohol tax regulations, effective September 1, 1950, issued to adjust field procedures in conformity with Public Law No. 448 (64 Stat. 6) which authorized a number of important departures from prior administrative procedures, all calculated to simplify administration and reduce costs.

Changes in organization.—In keeping with the Bureau's efforts to eliminate work at the source, there was established in the Income Tax Unit a Legislative and Operative Planning Task Committee whose primary assignment is to make continuing studies of legislative problems affecting the administration of the revenue laws. From January 15, 1951, the date it began functioning on a full-time basis, until the close of the fiscal year, the Committee analyzed approximately 900 case reports and prepared summaries of 624 cases illustrating types of tax avoidance, to be used in connection with the development of

proposed remedial legislation. Plans that have been under way for some time for the strengthening and modernizing of the Bureau's operations in the budgeting and internal accounting fields reached fruition with the establishment on January 2, 1951, of the Office of Budget and Finance. This new office provides leadership and fixes responsibilities for the reorganization of the budget and internal accounting work of the Bureau pursuant to the provisions of the Budget and Accounting Procedures Act of 1950, and the memorandum directive of the Secretary of the Treasury dated September 28, 1950. Budgetary and administrative accounting functions, previously performed in several organizational units of the departmental headquarters, were consolidated by transfer to the new office, together with all personnel, records and equipment utilized in connection with those functions. One of the first programs inaugurated by the Office of Budget and Finance was directed to the attainment of effective accounting control, development of accounting reports for operating and budget purposes, and improved accounting practices through the establishment of field installations, designated as Regional Finance Offices, to perform disbursement accounting functions for all internal revenue offices located within specified geographic areas. Three such offices were established during 1951 and are located in Boston, Massachusetts, Philadelphia, Pennsylvania, and Richmond, Virginia. They have so clearly demonstrated their practicability that eleven additional regional offices are planned for installation by April 1952. There was also adopted a new procedure for administrative control of expenditures, superseding the previous system of allotments and allowances, and constituting a complete departure from that system in many respects. Under the new procedure, there is a delegation of specific responsibilities for financial management and for observing allotment limitations at the field office operating level, and a requirement for comprehensive accounting controls over apportionment, allotment, and obligation operations.

REPORT OF COMMISSIONER OF INTERNAL REVENUE

Plans were completed and announced during the year for establishment of an Internal Revenue Inspection Service, effective October 1, 1951. This new Service is intended to provide a uniform and thorough inspection system throughout the headquarters and all field offices, to maintain high standards of conduct by all personnel, and to insure continuing attention to improvement in the efficiency of operations of all offices. As a companion measure, the supervision and coordination by the Washington headquarters office of all field installations is being expanded and strengthened. A Collectors' Enforcement Division was established in the Accounts and Collections Unit to furnish centralized supervision over both the administrative and technical aspects of the enforcement functions performed in the field collection districts. The Procedure Division of the Alcohol Tax Unit was reorganized and expanded to include all planning functions with respect to permissive activities of the unit. The Washington headquarters office of the Technical Staff was thoroughly reorganized to provide better management and direction of the field operations and to eliminate, so far as possible from the duties of management personnel, the detailed desk work which restricts and hampers the planning of and participation in field work. In addition, plans have been formulated to establish in the Income Tax Unit a field supervisory and management staff which will perform supervisory, control, coordinating, and inspection functions in respect to the 39 field divisions of the unit. Finally, steps have been taken to reorganize the headquarters office of the Intelligence Unit, in order to achieve both stronger field supervision and greater efficiency through functional specialization of personnel.

Changes in procedure.—Procedural improvements in the Bureau during 1951 were too numerous to be covered adequately within the limitations of this report. The procedure for processing Form 941 returns of withheld income tax and Federal Insurance Contributions Act taxes was simplified, making it possible to eliminate one-third of the number of separate entries formerly required in the listing of perfect returns. A new system of numbering tax returns, using an alphabetical prefix to designate the classification of the returns, was tested in seven districts in 1950 and nine districts in 1951, and was found not only to be more simplified than the old system but also to have the advantage of more speedy identification of the class of return. The new system will be installed in all collection districts not equipped with tabulating machines. A uniform stock control system was installed in all field offices of the Bureau in March 1951, resulting in better control of stock issues, stock inventories, and requisitions for stock replacements.

The mass mailing of income tax forms which was conducted last year by the Processing Division in Kansas City for seven large collection districts was expanded in 1951 to handle the forms for 37 collection districts and approximately 41 million taxpayers. The operational cost reporting system covering all office and field activities of collectors' offices, introduced in 27 collectors' offices during 1950, was placed in effect in all collection districts at the beginning of the calen-

dar year 1951. This cost reporting system fulfills the need of top management for accurate and complete information on the multitudinous operations carried on in collectors' offices. A simplified type of mathematical verification of income tax returns was tested in three collection districts during the year and gives promise of substantially decreasing the number of man-hours expended in this operation. If the preliminary analysis is found correct, this procedure will be prescribed for all districts not using tabulating machines.

New methods were instituted for the processing of monthly returns filed by manufacturers of tobacco products, resulting in the elimination of checking approximately 100,000 permits annually covering shipment of tobacco materials. In addition, through other changes, savings of nearly 80 percent were effected in the time required for preparation and verification of annual accounts of dealers in leaf tobacco. Efforts were continued to reduce the heavy workload of conference cases in offices of internal revenue agents in charge. As a result, the backlog of cases in conference, which represented 8.9 months of work as of January 1, 1950, had been reduced to 7.3 months of work as of June 30, 1951, with a number of divisions showing backlogs of 5 months or less.

Electronic punch card equipment has been adapted successfully to the performance of the following collection routines: (1) computation of tax and balance on Form 1040A returns; (2) computation of tax and final balance and verification of taxpayers' computations on collector's Form 1040 returns; (3) computation of interest payable on refundable items and interest receivable on balance due items (Form 1040 returns); and (4) computation of the installment amount and balances forwarded in memorandum estimated income tax accounts. Also, beginning with the tax year 1951, punch card tabulating machines have employed a punch card bill form for "Estimated Income Tax Installment Due Notices", for more than 1,200,000 of these bills, representing approximately 39 percent of all such accounts, which were mailed by the end of the fiscal year.

Authority to approve qualifying documents in respect to plants engaged in alcoholic beverage operations was transferred from the Washington headquarters office of the Alcohol Tax Unit to the District Supervisors' offices, thus shortening the time needed to enable plants to qualify, reducing correspondence between the headquarters office and the field offices, and permitting greater flexibility of plant operations.

Audit control program.—This program began in 1950 with the examination of a scientifically selected sample of the 1948 individual income tax returns. During 1951, the task of analyzing data from the approximately 160,000 returns included in the sample was substantially completed. The field work on the 1949 sample test was also largely completed (with the analytical work remaining to be done), and plans for the 1950 program were drawn up and approved.

The basic purpose of the audit control program is to achieve maximum effectiveness in audit and investigative techniques and maximum enforcement coverage with the available personnel. Initial benefits from the program include the following significant improvements made during the year in audit policies and methods:

(a) The examination on a 2-year cycle basis of all returns reporting incomes of \$25,000 or over, with each audit covering the taxpayer's returns for the two income years since the last examination. The 100 percent coverage is desirable because returns of this class for 1948 were in error in 7 out of every 10 cases, and their examination will produce a relatively large amount of tax change per man year of

REPORT OF COMMISSIONER OF INTERNAL REVENUE

audit time.

(b) An increased portion of total audit effort is being directed to Form 1040 returns with income under \$25,000, some part of which is derived from business operations. It has been found that one out of two returns of this class is in error. As soon as additional manpower is available, it is planned to adopt a cycle basis of audit for all such returns.

(c) A high ratio of error has been found among collectors' returns that list exemptions for dependent relatives other than children. Accordingly, such returns are being segregated and more examination

effort is being centered on them.

(d) Because of the high frequency of error found in the reporting of dividend and interest income, taxpayers have been required to itemize on Form 1040 returns all income received as dividends and interest.

(e) The selection of returns for field investigation by offices of internal revenue agents in charge was extended to include fiduciary and corporation returns. Screening by "on the ground" personnel makes for better selection of returns, eliminates the use of Washington personnel on this function, and effects savings in cost of transporting returns.

(f) Methods of utilizing information and prepayment documents were revised materially during the year, chiefly through retention of estimated tax documents in collectors' offices for verification of the estimated tax payments claimed by taxpayers on their Form 1040 returns. Formerly, such documents were transmitted to the Processing Division in Kansas City. The new procedure permits a speedier verification of credit claimed for payments of estimated tax, thus

expediting the adjustment of discrepancies.

Incentive awards program.—The continuing success of the incentive awards program in reaping the benefits of employee interest in improving methods and procedures is shown by the fact that 329 employee suggestions were adopted during 1951, resulting in 313 cash awards. At the close of the fiscal year, the estimated monetary savings from all suggestions adopted since the inception of the program were \$655,218.00. This amount, which represents computations of the savings accruing during the first 12 months of operation under the adopted suggestions that can be given a monetary value, cannot be allocated on either a fiscal or calendar year basis.

Decentralization program.—The program for decentralization of routine work, which has been under way for several years, continued in effectiveness during 1951, and resulted in a reduction during the year of 273 in the number of Washington personnel, making a total

reduction since June 30, 1947, of 741.

COST OF ADMINISTRATION

The entire cost of the Bureau's operations during the year, including all items of expense except amounts refunded to taxpayers, was \$245,869,538. The amount available for administrative expenses was \$246,820,000; thus, there was an unexpended balance of \$950,462. The cost of collecting \$50,445,686,315 during the year was approximately 49 cents per \$100 of revenue, compared with 59 cents per \$100

in 1950, when collections were considerably lower.

Data on the annual cost of administration, although of interest and value for certain purposes, cannot be relied upon either as a guide to the proper scale of administrative activity or as a measure of relative efficiency of operation from year to year. An annual ratio of cost to collections is determined by many factors, most of which have no relationship to these objectives. To illustrate, the higher the level of tax rates and the more numerous the levies that are inherently economical to collect, the lower will be the average cost ratio. The prevailing level of salaries paid to Bureau personnel and the volume of essential services performed for taxpayers are other examples of these determinative factors.

SPECIAL TAX FRAUD DRIVE ON RACKETEERS

The Special Tax Fraud Drive was created April 27, 1951, for the express purpose of subjecting every known racketeer to a thorough investigation in order that all persons engaged in illegal activities be forced to comply with all pertinent sections of the Internal Revenue Code, and to institute criminal prosecution when warranted. Recent Nation-wide publicity has been focused on this group, and to meet the challenge of underworld interests in many communities and segments of our society the Bureau has greatly increased the forces

previously allocated to racketeer investigations.

Preliminary conferences were held by the Director during May and June in all parts of the country for the purpose of welding together the personnel necessary to meet the problem. Racket squads have been formed in all the special agents', revenue agents', and collectors' offices, and this force is concentrated exclusively on investigations involving members of the underworld. A master list totalling nearly 30,000 names has been compiled from all possible sources. Monthly status reports are submitted on investigations under progress and cases reflecting substantial tax and penalties have already been closed. As the drive progresses new names will be added to the list since one investigation often leads to another. To insure the success of this drive, it is estimated that the services of 2,500 trained investigators will eventually be required.

TAX CONVENTIONS AFFECTING THE BUREAU OF INTERNAL REVENUE

While a number of income and estate tax conventions were pending before the United States Senate as at the close of the fiscal year, no new conventions were promulgated during such year.

IMPORTANT LEGISLATION ENACTED DURING THE FISCAL YEAR 1951 AFFECTING THE BUREAU OF INTERNAL REVENUE

EIGHTY-FIRST CONGRESS, SECOND SESSION

Public Law 610 (Veterans' Education and Training Amendments of 1950), approved July 13, 1950, by section 3 provides that for the purpose of applying the applicable statutes and regulations of the Veterans' Administration respecting payment of tuition in the case of non-profit institutions, any institution shall be regarded as a nonprofit institution if it is exempt from taxation under section 101(6) of the Internal Revenue Code.

Public Law 619, approved July 22, 1950, provides in section 13 that for the purpose of Federal income, estate, and gift taxes, gifts or bequests of real or personal property accepted by the Secretary of Commerce under authority of the Act of March 3, 1901 (31 Stat. 1449), as amended, relating to the authority for the performance of certain functions and activities of the Department of Commerce, for the purpose of aiding the work authorized by such Act shall be deemed to be gifts or bequests to or for the use of the United States.

Public Law 630, approved August 1, 1950, provides in section 11 that all bonds issued by the government of Guam or by its authority shall be exempt, as to principal and interest, from taxation by the United States. Section 30 provides that all Federal income taxes derived from Guam, the proceeds of all taxes collected under the internal revenue laws of the United States on articles produced in Guam and transported to the United States, its Territories, or possessions or consumed in Guam shall be covered into the treasury of Guam. Section 31 provides that the income tax laws in force in the United States shall be likewise in force in Guam.

Public Law 680, approved August 9, 1950, by section 1 amends section 501(b)(6) of the Internal Revenue Code, relating to the exemption of small loan companies from the surtax imposed upon personal holding companies. The exemption formerly applicable to licensed personal finance companies, 80 percent of the gross income of which is lawful interest on loans made to individuals in the amount of \$300 or less, is broadened so as to permit the limit on small loans to be that established by applicable State law or, in the absence of such limitation, \$500 and to permit loans to a person holding 10 percent or more of outstanding stock during such year not in excess of \$5,000 in principal amount. A new exemption is added applicable to small loan companies which do not compute interest on unpaid balances but rather discount or compound interest on loans and collect charges permitted under State law. The exemption applies to such companies, however, only if more than 80 percent of gross income is lawful interest, discount, or charges, and if the aggregate thereof does not exceed 3 percent per month computed on the unpaid balance, and if 60 percent of the gross income is derived from small loans and certain allowable deductions under section 23(a) constitute 15 percent or more of gross income. Section 2 exempts from the personal holding company surtax commercial and sales finance companies making loans of less than the limit prescribed by State law respecting small loan companies.

Public Law 716, approved August 18, 1950, amends section 322(b)(3) to provide that such section, giving taxpayers who agree (under section 276(b) to an extension of the time within which the Commissioner may assess the income tax) an additional 6 months after the termination of the extended period in which to file a claim for credit or refund (or within which credit or refund may be allowed or made), shall not reduce the 2-year period of limitation provided by section 322(b)(1), but that a claim filed more than 6 months after the time so extended is timely only with respect to taxes paid within 2 years thereof and that the amount of refund in such case may not exceed the amount of tax paid within 2 years before the filing of the claim. The amendment is applicable generally with respect to taxable years beginning after December 31, 1941, and under stated conditions, to taxable years beginning after December 31, 1923, and before January 1, 1942.

Public Law 734 (Social Security Act Amendments of 1950), approved August 28, 1950, amends the old-age and survivors insurance provisions of the Social Security Act, extending compulsory coverage to many persons not now covered, including most self-employed except farmers, certain domestic workers in private homes, regularly employed agricultural workers, other agricultural workers performing services off the farm, employees performing services in the handling or processing of agricultural or horticultural commodities, Federal civilian workers not covered by a retirement system, employees of publicly owned transportation systems, American citizens who perform services outside the United States for American employers, employees on American aircraft outside the United States to the same extent as employees on American vessels, employees and self-employed in the Virgin Islands and, if requested, in Puerto Rico. Coverage is extended on a voluntary basis to employees of religious, charitable, educational, and other organizations exempt from income tax under section 101(6) of the Internal Revenue Code. The Act also provides a method for extending coverage to employees of local and State governments pursuant to voluntary contracts between the State and the Federal Security Administrator. The tax rates on wages are increased gradually from the existing rate of 11/2 percent each on employer and employee to 3½ percent in 1970 and thereafter. The rates for the self-employed are 1½ times the rates imposed on employees. The taxable wage base is raised from \$3,000 to \$3,600.

Public Law 749, approved September 1, 1950, amends section 863 of the Internal Revenue Code by adding a new subsection (c) excluding, for tax purposes, from the gross estate of a nonresident alien works of art owned by such nonresident alien imported into the United States for exhibition purposes, loaned to the trustees of the National Gallery of Art for such purpose, and, at the time of the death of the owner, on exhibition or enroute to or from exhibition in the National Gallery of Art or in such other public gallery or museum as such trustees may designate.

Public Law 756, approved September 5, 1950, amends section 22(d)(6)(A) of the Internal Revenue Code, relating to involuntary liquidation and replacement of inventory, by permitting a taxpayer using the "last-in, first-out" method of accounting, who was compelled to liquidate all or part of his inventory after December 31, 1940,

and before January 1, 1948, to make an election with respect to the treatment of replacement cost for income tax purposes, subject to such regulations as the Commissioner with the approval of the Secretary may prescribe, at a time subsequent to the filing of his income tax return for the year in which such liquidation occurred.

Public Law 759 (General Appropriation Act, 1951), approved September 6, 1950, provides in section 618(b) that notwithstanding any agreement to the contrary, the profit limitation provisions of the Act of March 27, 1934, as amended and supplemented, shall not apply to any contract or subcontract which is subject to the Renegotiation Act of 1948.

Public Law 761, approved September 6, 1950, amends section 7(c) of Public Law 378 (Eighty-first Congress, first session) so as to authorize the refunding or crediting of certain estate tax overpayments with respect to estate taxes paid on lifetime transfers which were exempted from the provisions of section 811(c) of the Internal Revenue Code (relating to transfers in contemplation of or taking effect on death) by such Public Law 378, when such credit or refund is barred, on or after January 17, 1949, by the rule of res judicata, the expiration of the period of limitations, or the doctrine of estoppel.

Public Law 804, approved September 21, 1950, amends section 3224(b) of the Internal Revenue Code so as to eliminate the prohibition against the sending or transporting of narcotic drugs into another State and to substitute therefor a prohibition of the unauthorized transportation of narcotic drugs into another State. The Act includes additional classes of persons whose transportation of narcotic drugs will be considered legitimate, namely, contract carriers and other agents for registered dealers or physicians, and persons for whom such drugs have been properly prescribed or dispensed by a licensed physician.

Public Law 814 (Revenue Act of 1950), approved September 23, 1950, increases the income tax imposed on individuals with respect to taxable years beginning before October 1, 1950, and ended after September 30, 1950, and provides a greater increase with respect to taxable years beginning after September 30, 1950; increases corporate tax rates for 1950 to 42 percent, and for taxable years beginning after June 30, 1950, to 45 percent; provides for the computation of tax in the case of fiscal year taxpayers, in effect, resulting in a proration for both individuals and corporations of the increase in rates described above; provides new withholding rates and tables applicable to wages paid on and after October 1, 1950; extends for 1 year the application of section 22(b) (9) and (10) of the Internal Revenue Code, which permits corporations in certain cases to exclude from income amounts attributable to discharge of indebtedness; provides for the exclusion from gross income of all the pay of an enlisted person, and of an amount not exceeding \$200 per month of the pay of a commissioned officer, for service in the armed forces during any part of each month in a combat zone designated by the President; requires dealers in securities to amortize premiums paid in the case of short-term municipal bonds; provides for the deduction from gross income of expenditures to establish, maintain, or increase the circulation of a newspaper or magazine; provides for a graduated increase in the first two quarterly installments of corporate tax payments until for the period ending in 1954 such

payments will be made in two installments; permits transportation expenses to be included, under stated conditions, in gross income, in computing percentage depletion in the case of mineral properties; provides for the treatment as taxable dividends of certain corporate distributions as a result of which a subsidiary corporation acquires from a stockholder stock in its parent corporation; excludes from the concept of capital assets, copyrights, literary, musical, or artistic compositions when held by the person creating such property; provides that gain realized from the sale or exchange of stock in a collapsible corporation will be treated as ordinary income in the case of certain stockholders; imposes a tax of 30 percent on capital gains in the case of sales or exchanges of capital assets in the United States by a nonresident alien, depending upon the presence of such alien in the United States during the taxable year; provides, in the case of the net operating loss, a 1-year carry-back and a 5-year carry-over; provides for the amortization over a 60-month period of emergency facilities constructed or acquired after December 31, 1949, and certified as necessary in the national defense; provides rules for special tax treatment of income realized by an individual resulting from his exercise of a restricted stock option granted by an employer and the disposition of such stock; provides that withholding agents who withhold tax on payments to nonresident aliens and foreign corporations shall pay such tax on March 15 of each year; removes the exemption from income tax formerly enjoyed by citizens of the United States employed by the United States in its possessions with respect to salary paid by the United States; subjects citizens of the United States and aliens residing in Puerto Rico for the entire taxable year to United States income tax except with respect to income from sources in Puerto Rico; permits regulated investment companies to treat certain dividend payments as having been made in the taxable year preceding that of actual payment; imposes taxes with respect to unregulated trade or business income of certain educational, charitable, and other taxexempt organizations, foundations, and trusts; denies charitable deductions under section 162 to certain trusts, denies deductions for income, estate, and gift tax purposes to donors to such organizations; taxes so-called "lease back" income, "feeder" organizations; establishes a new formula, effective with respect to taxable years beginning after December 31, 1948, for computing the income tax of life insurance companies; excludes transfers made more than 3 years before death from the estate tax as a transfer in contemplation of death; eliminates the estate tax deduction formerly allowed with respect to amounts expended for the support of decedent's dependents during the settlement of the estate; imposes the manufacturers' excise tax on quickfreeze units and television sets; subjects to the transportation tax on persons amounts paid outside the United States for transportation beginning and ending in the United States; taxes certain articles sold at retail by the United States; and extends the occupational taxes to agencies of the United States when not specifically exempted by statute from such taxes.

Public Law 831 (Internal Security Act of 1950), enacted September 23,1950, provides in section 11 that no deduction for Federal income tax purposes and no exemption under section 101 of the Internal Revenue Code shall be allowed with respect to any organization when

it is registered, or there has become final an order of the Subversive Activities Control Board to register, as a Communist organization pursuant to section 7 of such Act.

Public Law 852, approved September 27, 1950, amends section 3424(a) of the Internal Revenue Code to include Engelmann spruce

within the exemption from the import tax of certain lumber.

Public Law 869, approved September 30, 1950, provides that, effective as to merchandise entered, or withdrawn from warehouse, for consumption on or after the first day following the date of enactment of the Act and before the close of June 30, 1951, no import taxes shall be levied, collected, or payable under section 3425 of the Internal Revenue Code with respect to metal scrap as defined in such Act or

relaying and rerolling rails.

Public Law 907, approved January 2, 1951, by section 1 adds a new subsection (e) to section 145 of the Internal Revenue Code to provide that in the case of taxable years beginning prior to October 1, 1950, and ending after September 30, 1950, the penalties prescribed by section 145 shall not be applicable if the taxpayer failed to meet the requirements of section 294(d)(2) of the Code, relating to substantial underestimate of estimated tax, by reason of the increase in normal tax and surtax on individuals imposed by section 101 of the Revenue Act of 1950. Section 2 amends such section 294(d)(2) to provide that in the case of taxable years beginning prior to October 1, 1950, and ending after September 30, 1950, the additions to the tax provided therein shall not be applicable if the taxpayer failed to meet the requirement that 80 percent of the tax (in the case of individuals other than farmers) and 66% percent of the tax (in the case of farmers) shall not exceed the estimated tax by reason of the increase in normal tax and surtax on individuals imposed by section 101 of the Revenue Act of 1950.

Public Law 908, approved January 2, 1951, amends section 3804 of the Internal Revenue Code by adding a new subsection (f), so as to restore the extensions of time provided by section 3804 of the Internal Revenue Code, relating to the postponement of the time for performing acts affecting Federal tax liabilities and rights when timely performance is impossible or impracticable by reason of war, in the case of an individual serving in the Armed Forces of the United States in an area designated by the President as a "combat zone" for the purposes of section 22(b)(13) of the Internal Revenue Code, at any time during the period designated by the President by Executive order as the period of combatant activities in such zone for the purpose of such section, and in the case of an individual hospitalized outside the States of the Union and the District of Columbia as a result of injury received while serving in such area during such time. In such cases the period of time to be disregarded under section 3804 shall include the period of service in such area during such time and the period of continuous hospitalization outside the States of the Union and the District of Columbia attributable to such injury, and the next 180 days thereafter.

Public Law 909 (Excess Profits Tax Act of 1950), approved January 3, 1951, imposes as of July 1, 1950, an excess profits tax upon incomes of corporations. It also increases the corporate income tax by 2 percentage points, effective with respect to taxable years beginning on or

after that date. Incomes of corporations are taxed as follows: (1) The entire income is subject to a tax of 47 percent. (2) That part of the income representing "excess profits" is subject to an additional surtax of 30 percent, making a total rate on that part of 77 percent. (3) However, the aggregate income and excess profits taxes may in no event exceed 62 percent of the entire income (after adjustments, primarily to eliminate certain items of nonrecurring income). Public Law 909 is only partially effective for taxable years beginning before and ending after July 1, 1950 (including the calendar year 1950); for such years, corporations pay a prorated amount of excess profits tax and are unaffected by the 2-point rate increase. As under prior law, the amount of "excess profits" is determined as follows: (1) Certain adjustments are made to the corporation's income, primarily to eliminate nonrecurring items. (2) The amount thus determined is reduced by an "excess profits credit" representing a standard of normal or reasonable earnings, and is further reduced on account of unused credits in prior and subsequent years. (A minimum credit of \$25,000 is provided.) (3) The balance represents "excess profits" taxable as described above. Two basic methods are provided, as under prior law, for the determination of the "excess profits credit". The first of these methods is based primarily upon the earnings of the taxpayer during the years 1946-1949. The second method is based upon the amount of taxpayer's invested capital. Under the "earnings" method, the "excess profits credit" is, broadly speaking, determined as follows: (1) The "average earnings" during the base period are computed by eliminating the poorest of the 4 years 1946-1949 and computing the average income for the remaining 3 years after first raising any deficit years to zero. (2) To 85 percent of the amount thus determined, the taxpayer makes an upward adjustment (at the rate of 12 percent) for new capital added in 1948 and subsequent years and downward adjustment for capital reductions in 1950 and subsequent years. Under the "invested capital" method, the "excess profits credit" is determined as follows: (1) Invested capital is ascertained by adding the taxpayer's equity capital to 75 percent of its borrowed capital; as a corollary, 75 percent of the deduction for interest on such borrowed capital is disallowed. The taxpayer's equity capital is determined, at the taxpayer's election, either by reference to capital paid in and earnings retained in the business (historical invested capital) or by reference to the taxpayer's net assets as of the beginning of the taxable year, adjusted for capital paid in or distributed during the taxable year. (2) A rate of return of 12 percent is allowed on the first \$5 million of invested capital, 10 percent on the next \$5 million and 8 percent on the excess over \$10 million. (3) New capital added after 1949 is given a rate of return of 12 percent. Special methods of computing an "excess profits credit" (based primarily upon the earnings record of the taxpayer's industry during the base period) are provided for new corporations commencing business after 1945, corporations introducing new products or services during the base period, corporations showing an increase in capacity during the base period, and corporations whose income in the base period was substantially affected by abnormal events. Other alternative methods of computing an "excess profits credit" are provided for corporations evidencing growth in the base period, members of depressed industries, public utilities, and other groups. Numerous

special provisions of the prior law, notably those affecting taxpayers completing contracts under the Merchant Marine Act, producing minerals, receiving airmail subsidies, or engaged in foreign trade, are retained and in some cases broadened.

Public Law 911 (Second Supplemental Appropriation Act, 1951) approved January 6, 1951, provides in section 706 that none of the firearms, pistols, revolvers, shells, and cartridges purchased with funds appropriated for the military departments shall be subject to any tax

imposed on the sale or transfer of such articles.

Public Law 918, approved January 11, 1951, amends section 120 of the Internal Revenue Code, relating to unlimited deductions for charitable and other contributions, with respect to taxable years beginning after December 31, 1942, so as to restore the original scope of the section by adjusting it to the changes with respect to the time for payment of taxes made by the Current Tax Payment Act of 1943, to provide that in the case of an individual if in the taxable year and in each of the ten preceding taxable years the amount of the contributions or gifts described in section 23(0) plus the amount of income, war profits, or excess profits taxes paid during each year in respect of such year or preceding taxable years, exceeds 90 percent of the taxpayer's net income for each such year, as computed without the benefit of the applicable subsection, then the 15 percent limit imposed by section 23(o) shall not be applicable.

Public Law 919, approved January 11, 1951, by section 1 amends section 22(d)(6) of the Internal Revenue Code, extending from January 1, 1951, to January 1, 1953, the period within which replacements of involuntary liquidations, occurring during the World War II period of inventories accounted for on the "last-in, first-out" basis may qualify for the adjustments under section 22(d)(6). Section 2 adds a new paragraph (F) to section 22(d)(6), providing substantially the same involuntary liquidation and replacement privileges with respect to involuntary liquidations of inventories during a specified post-war period as are applicable with respect to such liquidations during the World War II period. These new provisions are applicable to liquidations occurring in taxable years ending after June 30, 1950, and prior to January 1, 1954, and to inventory replacements effected in taxable years ending prior to January 1, 1956.

EIGHTY-SECOND CONGRESS, FIRST SESSION

Public Law 2, approved February 28, 1951, amends section 5012 of the Internal Revenue Code, subsections (a) and (b) of which relate, respectively, to the powers of the Joint Committee on Internal Revenue Taxation to obtain data directly from the Bureau of Internal Revenue, executive departments, independent establishments, and instrumentalities, and to the authority of such bureau, departments, etc., to furnish data, so as to provide that such subsection shall be applied without regard to Reorganization Plan No. 26 of 1950 or to any other reorganization Plan.

Public Law 9 (Renegotiation Act of 1951), approved March 23, 1951, provides in section 105(b)(8) that in eliminating excessive profits, the Secretary shall allow the contractor or subcontractor credit for Federal income and excess profits taxes, as provided in section 3806 of the Internal Revenue Code, relating to mitigation of effect of renegotiation of war contracts or disallowance of reimbursement, and in section 105(e)(2) that in the interest of economy and the avoidance of duplication of inspection and audit, the services of the Bureau of Internal Revenue shall upon request of the Renegotiation Board and the approval of the Secretary of the Treasury be made available to the extent determined by the Secretary of the Treasury for the purpose of making examinations and audits under the Act. Section 203 amends section 3806 of the Code to make the appropriate references to the Renegotiation Act of 1948 and the Renegotiation

Act of 1951.

Public Law 12, approved March 26, 1951, amends section 42 of the Internal Revenue Code, relating to the period in which items of gross income shall be included, to provide that if the individual taxpayer who does not accrue interest on savings bonds annually for tax purposes elects to hold his investment in Series E bonds after maturity in the manner provided by regulations, interest thereon will not be taxable in the year of original maturity but that the entire amount of interest on the investment will be taxable at redemption or final maturity, whichever is earlier, and that if any taxpayer holds his investment in a Series E bond after maturity, the taxpayer may elect to accrue the interest annually with respect to the increase in redemption price occurring in the taxable year.

Public Law 29, approved May 12, 1951, amends section 23(c)(3) of the Internal Revenue Code, relating to the deduction of certain retail sales taxes, to allow consumers of gasoline to deduct, for income tax purposes, State taxes on gasoline and other motor vehicle fuels

imposed on wholesalers and passed on to consumers.

Public Law 34, approved May 17, 1951, amends section 10(b) of Public Law 378, approved October 25, 1949, to extend from October 25, 1950, to January 1, 1952, the time during which there may be filed a claim for refund of an overpayment resulting from the application of section 939 of the Internal Revenue Code, which exempts from the additional estate tax the estates of certain citizens or residents of the United States who die while members of the military or naval forces of the United States or any of the other United Nations.

Public Law 35, approved May 17, 1951, amends section 153(b) of the Internal Revenue Code so as to relieve trusts in which all the trust net income is required to be distributed currently from the requirement that trusts claiming charitable deductions under section 162(a) of the Code shall file an information return containing certain

information regarding the operation of the trust.

Public Law 38, approved May 22, 1951, provides that the import tax imposed under section 3425 of the Internal Revenue Code shall not apply with respect to articles (other than copper sulfate and other than composition metal provided for in paragraph 1657 of the Tariff Act of 1930, as amended, which is suitable without further refining or alloying for processing into certain castings) entered for consumption or withdrawn from warehouse for consumption during the period beginning April 1, 1951, and ending with the close of February 15, 1953, or the termination of the present national emergency, whichever is earlier. Provision is also made for revocation of such suspension when for any one calendar month during such period the average market price of electrolytic copper has been below 24 cents per pound. Public Law 50 (Trade Agreements Extension Act of 1951), approved June 16, 1951, authorizes the President, in accordance with the provisions stated therein, to enter into foreign trade agreements under section 350 of the Tariff Act of 1930, as amended, for an additional period of two years from June 12, 1951, with respect to modification of duties and other import restrictions, imposition of additional import restrictions, or continuance of existing customs or excise treatment.

Public Law 58 (Powers of Appointment Act of 1951), approved June 28, 1951, amends sections \$11(f) and 1000(c) of the Internal Revenue Code to provide rules for determining when property over which a power of appointment has been created shall be subjected to estate tax or gift tax in the hands of the individual possessing the power. General powers of appointment in existence on October 21, 1942, are taxable only if exercised. A taxable power is defined as a power which is exercisable in favor of the decedent or the donee possessing the power, as the case may be, his estate, his creditors, or the creditors of his estate. In the case of such power created after October 21, 1942, the property becomes subject to estate tax if the power exists at death or is exercised or released in contemplation of death or by disposition intended to take effect at death, and becomes subject to gift tax if the power is exercised or released during life, except where the power merely lapses during life, instead of being formally released. In such case the lapse during the donee's life of the power of appointment created after October 21, 1942, constitutes a release only to the extent that the property which could have been appointed by the exercise of the lapse powers exceeded in value \$5,000 or 5 percent of the trust fund. Certain joint powers are exempted from tax and in other cases an aliquot part of the property is taxed to each donee.

Public Law 66, approved June 30, 1951, amends Public Law 869 (Eighty-first Congress), approved September 30, 1950, to extend from June 30, 1951, to June 30, 1952, the period of the exemption from import taxes of metal scrap or relaying and rerolling rails entered, or withdrawn from warehouse, for consumption.

ACCOUNTS AND COLLECTIONS UNIT

The Accounts and Collections Unit is the central administrative

organization for the 64 internal revenue collection districts.

There were 82,624,960 tax returns filed in collectors' offices during the fiscal year 1951, as compared with 89,270,216 returns filed during the previous year. Of the total returns filed, 59,842,254 were income tax, excess profits tax returns, and declarations, as compared with 59,223,230 filed during the previous year.

A total of 22,440,155,380 revenue stamps, valued at \$7,399,962,984, was issued to collectors of internal revenue and to the Postmaster General, compared with 21,106,695,972 stamps, valued at \$3,653,-

847,166, issued during 1950.

The face value of revenue stamps returned by collectors of internal revenue and by the Postmaster General and credited to their accounts amounted to \$1,584,649,646. There were 50 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed, compared with 34 applications in the preceding year.

During the year, 906,899 individual income tax, 136,818 payroll tax, and 138,796 miscellaneous tax returns were verified by field deputy collectors. At the close of business June 30, 1951, there were in the hands of deputy collectors for verification 377,007 income tax returns, compared with 357,227 as of June 30, 1950.

Collectors of internal revenue, after having taken the necessary administrative action, closed 628,420 claims, as compared with 563,486 claims in 1950, an increase of 64,934. The number of open claims on hand at the end of the fiscal year was 342,249 compared with 284,754

at the close of the previous fiscal year.

The collectors of internal revenue certified for refund 29,835,225 overpayments of income tax. These overpayments resulted from the provisions of the Current Tax Payment Act and were reflected on individual income tax returns filed on Forms 1040 and 1040-A for the taxable year 1950. The refunding operation was completed within the fiscal year in which the returns were filed and this accomplishment resulted in a substantial saving in interest payments, as will be noted upon reference to the following table.

Taxable year	Number of refunds	Principal	Interest
1943 1944 1945 1946 1947 1948 1949	22, 211, 755 30, 472, 926 30, 996, 723 30, 865, 584 36, 554, 135 28, 254, 345	\$586, 596, 165 979, 746, 659 1, 384, 293, 318 1, 407, 052, 911 1, 478, 265, 843 2, 035, 793, 715 1, 460, 554, 359 1, 598, 252, 619	\$21, 926, 675 17, 186, 375 4, 708, 751 1, 419, 296 1, 182, 705 1, 221, 156 675, 356 1, 714, 298

Claims for special refund, under section 1401(d) of the Federal Insurance Contributions Act, received and disposed of during the fiscal year 1951 were as follows:

Claims: Pending at beginning of year	Number 43. 307
Pending at beginning of year	443, 714
Total to be disposed of	487, 021
Allowed in full or in part	397, 883
Rejected	18, 608 847
· · · · · · · · · · · · · · · · · · ·	
Total disposed of	417, 338
Pending at end of year	69, 683

Note—The amount recommended for refund was \$8,533,810 and the amount recommended for rejection was \$357,325.

During the year, the collectors of internal revenue disposed of 54,389,550 individual income tax returns in all. At the beginning of the fiscal year 1951, there were 59,095,824 returns on hand for action and 49,571,275 returns were received during the year, making a total of 108,667,099 returns to be considered; disposal of 54,389,550 during the year left 54,277,549 on hand for audit action at the close of the year.

In enforcing the collection of overdue taxes, collectors of internal revenue issued 1,755,533 warrants for distraint during the year as compared with 1,640,275 warrants issued in the preceding year. The amount collected by field deputy collectors as a result of the issuance of warrants for distraint totaled \$376,506,016 for the fiscal year 1951, representing a substantial increase over the 1950 total of \$368,384,768. There were 823,027 warrants for distraint in custody of the collectors' field forces on June 30, 1951, as compared with 848,744 on hand June 30, 1950.

An average of 10,239 deputy collectors made a total of 3,551,864 revenue-producing investigations, including the serving of warrants for distraint, as compared with 3,535,640 revenue-producing investigations made by an average of 9,550 field deputy collectors in the preceding fiscal year. The total amount collected and reported for assessment by deputy collectors was \$664,485,207, as compared with \$626,019,286 in the previous year. In addition, 71,400 claims were disallowed, involving a reduction in refunds in the amount of \$6,935,085, as compared with 58,548 claims disallowed last year involving a reduction in refunds of \$7,001,090. The average number of investigations made per deputy and the average amount of tax collected and reported for assessment, including claims disallowed, were 354 and \$65,575, respectively, compared with 376 and \$66,285, respectively, in 1950. The number of investigations made by the 10,239 deputy collectors other than the above revenue cases total 4,793,768, or an average of 468 nonrevenue cases per deputy for the year, as compared with a total of 3,689,037, and an average of 386 nonrevenue cases per deputy in the preceding fiscal year.

The supervisors of Accounts and Collections submitted 67 reports covering their examination of the accounts of collectors of internal revenue during the year, compared with 73 reports submitted during the year ended June 30, 1950. Seven new collectors and five acting collectors were installed by the supervisors in charge during the fiscal

The Processing Division was engaged in assembling and sorting the documents evidencing withholding or prepayment of income tax, associating and comparing them with Forms W-2 detached from annual returns filed by individuals, and in connection with overpayment returns filed in three collection districts, prepared refund schedules for certification by the collectors concerned. During the fiscal year, approximately 197,000,000 documents of all kinds were received and were in process.

The facilities of the Processing Division were used for the insertion and mailing of blank income tax forms for the year 1950 to approximately 41,000,000 individuals. This service was performed for thirty-seven collection districts. The overall results of this mass mailing project proved so satisfactory that it has been decided to continue the program for mailing 1951 blanks.

The Planning Division continued its efforts to find better, more efficient, and more economical methods of operation for collectors' offices. One of the most significant developments during the year was the issuance of Parts II and III of a six-part loose leaf manual system known as the "Internal Revenue Collectors' Manual." Work is progressing on other parts of the Manual. When completed, the Manual will supersede more than 6,600 mimeographs, more than 2,000 circulars, the Employment Tax Manual, and many other mimeographed memoranda and general letters.

Another noteworthy development was the extension to all collectors' offices of the operational cost reporting system which was used on an experimental basis during the preceding year in 27 offices.

Significant advances were made in the mechanization and microfilming programs. Approximately 39 percent of all estimated tax installment accounts were serviced by use of a punch card bill form. Electric typewriters and automatic posting machines, equipped with auxiliary feeding devices were installed in two additional districts. Additional installations in the same number of districts also were made of the new unclassified accounts procedure and the new system of numbering tax returns.

Extensive planning was done in connection with the establishment of procedures under the excess profits tax law, the Revenue Act of 1950, and the new social security tax law which makes hundreds of thousands of household, agricultural, and other types of employers subject to tax. The procedure for processing the combined return, Form 941, was perfected and procedure was established looking to better utilization of information and prepayment documents. A multiplicity of less significant procedural changes and improvements

were made as a result of action initiated by the Division.

In order to achieve uniformity in organization structure and position grade allocations and to assist in most efficiently utilizing manpower and standardizing operations and procedures, all collectors' offices were converted to a revised plan of organization developed for these purposes. All recommendations for deviation from this standard organization were carefully reviewed in the Collectors' Organization Division and approved only where it was concluded operational improvement or economy would result. This is also a basic objective in the management of the personnel of the collection districts. Examination of personnel investigation reports was intensively continued to make certain appointees met the usual high standard for employment and that proper action was taken in disciplinary cases. Emphasis was also given to the review of the qualification of employees selected for supervisory or administrative positions. Considerable progress was made in securing better space, the most noteworthy being the housing of all collectors' offices in the New England area in modern office buildings with efficient layouts for operations and service to the taxpayer.

EMPLOYMENT TAX UNIT

The Employment Tax Unit administers the employment taxes imposed under chapter 9 of the Internal Revenue Code. Subchapter A (Federal Insurance Contributions Act) relates to the taxes with respect to employment by persons other than carriers; subchapter B (Railroad Retirement Tax Act) relates to the taxes with respect to employment by carriers; subchapter C (Federal Unemployment Tax Act) relates to the tax on employers (other than carriers) of eight or more individuals; and subchapter D relates to the collection of income tax at source on wages.

Collections of employment taxes for the fiscal year 1951 were \$16,717,248,857, an increase of \$4,183,698,398 compared with collections for the preceding year. The total number of employment tax returns filed during the fiscal year was 14,001,555. Of this number, 12,870,164 were combined returns under the Federal Insurance Contributions Act and subchapter D, which are required on a quarterly basis. The complete and final audit of employment tax returns, except returns under the Federal Unemployment Tax Act, is conducted in the offices of collectors of internal revenue.

Assessments of employment taxes.—During the year, 6,040 assessment lists, totaling \$16,817,468,532 were approved by the Commissioner. These lists included original and additional assessments of employment taxes. The additional assessments of tax resulting from the audit of returns under the Federal Unemployment Tax Act in the Employment Tax Unit amounted to \$4,023,969. Included in the total number of assessment lists were 1,587 lists prepared by the collectors' offices totaling \$16,803,373,479, and 4,453 lists prepared in the Bureau totaling \$14,095,053.

The 1,587 lists prepared by the collectors' offices included assessments of \$15,965,156,980 under the Federal Insurance Contributions Act and subchapter D; \$275,027,110 under the Federal Unemployment Tax Act; and \$563,189,389 under the Railroad Retirement Tax Act. These assessments include interest assessments of \$5,495,045.

Analysis of employment tax assessments appearing on Commissioner's lists

Source	Items	Tax	Penalty	Interest	Total
Federal Insurance Contribution Act and sub- chapter D. Federal Unemployment Tax Act. Railroad Retirement Tax Act. Total	13, 042 25, 930 57	\$7, 084, 111 4, 839, 599 15, 999 \$11,939,709	94	187	\$8, 423, 706 5, 655, 067 16, 280 \$14, 095, 053

The following table sets forth information relative to claims disposed of under subchapter D:

Claims under subchapter D received and disposed of during the fiscal year 1951

Claims:

Number

ims:	Number
Pending at beginning of year	54
Filed during year	221
Received from other sources	2
Total to be disposed of	387
Allowed in full or in part	155
Rejected	120
RejectedCanceled	26
Total disposed of	301
Pending at end of year	86
sued when no claims were filed.	7

Claims under	subchapter	D	received and di	isposed o	o f	during	the	fiscal	year	1951-
			Continu	ued						

Commune	
Overassessments settled by: Abatement	A mount \$2, 233, 266 18, 281
TotalInterest	
Grand total	

Note.—The amount involved in the claims rejected during the year totaled \$191,739.

Offers in compromise under subchapter D.—On July 1, 1950, there were on hand 160 offers in compromise, aggregating \$137,886, which had been submitted in settlement of an aggregate liability of \$675,239, incurred under subchapter D. There were 838 offers received, in the total amount of \$759,805, involving an aggregate liability of \$1,939,755; 197 offers in the amount of \$104,116, were accepted in settlement of liability of \$295,450; 117 offers, amounting to \$108,472, and involving liability of \$385,200 were rejected; 22 offers, totaling \$10,333 for liability of \$20,849, were withdrawn, leaving on hand at the close of the year 662 offers totaling \$674,770 and involving liability of \$1,913,495. (See below for additional offers in compromise under subchapter D which are combined with offers in compromise under the Federal Insurance Contributions Act.)

The following table sets forth information relative to claims dis-

posed of under the Federal Insurance Contributions Act:

Claims under the Federal Insurance Contributions Act received and disposed of during the fiscal year 1951

during the fiscal year 1951	Number
Claims:	973
Pending at beginning of year	
Filed during year (new claims)	4, 586
Received from other sources	123
Total to be disposed of	5, 682
Allowed in full or in part	3, 746
Rejected	555
Canceled	95
Total disposed of	4, 396
Pending at end of year	1, 286
Certificates of overassessment and certificates of allowance issued when no claims were filed	47
Overassessments settled by:	Amount
Abatement	\$283, 339
Credit	20, 010
Refund	658, 984
Total	962, 333
Interest	=o roo
Interest.	
Grand total	1, 034, 859
NOTE.—Included in the allowed claims shown in the above tabulation were 85 collectors' cl	laims for a bate-

NOTE.—Included in the allowed claims shown in the shows tabulation were 85 collectors' claims for abetteent. There were also allowed 263 collectors' claims recommanding returneds of \$6,395 pius interest of \$28 The amount involved in the claims rejected during the year totaled \$275,352.

Offers in compromise under the Federal Insurance Contributions Act.—On July 1, 1950, there were on hand 516 offers in compromise, aggregating \$147,366, which had been submitted in settlement of an

aggregate liability of \$455,171, incurred under title VIII of the Social Security Act and/or the Federal Insurance Contributions Act. There were 560 offers received, in the total amount of \$154.590. involving an aggregate liability of \$395,960; 286 offers in the amount of \$68,292 were accepted in settlement of liability of \$137,436; 145 offers, amounting to \$34,987 and involving liability of \$147,781, were rejected; 32 offers, totaling \$4,675 for liability of \$21,773, were withdrawn; and 1 offer, amounting to \$320, payable on the installment basis, covering liability of \$371, was terminated by default, leaving on hand at the close of the year 612 offers, totaling \$193,682 and involving liability of \$543,770.

Combined offers in compromise under the Federal Insurance Contributions Act and subchapter D.—There were 121 offers received, in the total amount of \$74,312, involving an aggregate liability of \$255,571, incurred under the Federal Insurance Contributions Act and subchapter D. There were 3 offers in the amount of \$498 accepted in settlement of liability of \$1,057; 3 offers, amounting to \$2,360 and involving liability of \$3,279, were rejected, leaving on hand at the close of the year 115 offers, totaling \$71.454 and involving liability

of \$251,235.

Coordination with Social Security Administration.—The Bureau and the Social Security Administration continued to coordinate their decisions on questions involving provisions common to title II of the Social Security Act and the Federal Insurance Contributions Act. At the beginning of the fiscal year, 25 inquiries from the Administration relating to such provisions were pending before the Bureau. During the fiscal year, 89 similar inquiries were received from the Administration, and 101 were disposed of, leaving 13 pending at the close of the fiscal year. Copies of 89 opinions of the General Counsel of the Federal Security Agency were furnished to the Bureau.

Tax under the Federal Unemployment Tax Act.—The tax under the Federal Unemployment Tax Act is imposed on employers of eight or more. The rate is 3 percent on taxable wages paid with respect to employment. Collections amounted to \$236,951,546, as compared with \$223,135,316 for the fiscal year 1950, an increase of \$13,816,230. Returns on Form 940 are required on an annual basis, 556,789 being filed during the fiscal year, as compared with 537,867 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 Secretary of Labor to the Secretary of the Treasury. For the calendar year 1950, unemployment compensation laws of the 48 States, the District of Columbia, and the Territories of Alaska and Hawaii were so approved and certified. The maximum credit allowable is 90 percent of the tax and, with certain exceptions, to be allowable to that extent the contributions must be paid into the State funds on or before the date the Federal return is required to be filed. Contributions paid after that date are allowable as a credit against the tax, but credit with respect to such contributions is limited to 90 percent of the amount which would have been allowable had such

contributions been paid on or before the due date of the Federal

return.

For the purpose of enabling the Bureau to determine whether the credit claimed by a taxpaver for contributions to a State fund is correct, each State furnishes the Bureau with a statement for each employer, showing the amount of contributions paid by the employer on or before the date the Federal return is required to be filed and the amounts and dates of payments made thereafter. During the year there were received from the States 1,060,539 such statements for the years 1936 to 1950, inclusive.

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

reopened for audit by the Bureau.

Number of Federal unemployment tax returns (annual) received and closed by the Bureau during the fiscal year 1951, and the number pending at the beginning and close of the year, by tax years

Тах уеаг	On band July 1, 1950	Received during year	Reopened during year	Total	Disposed of during year	On hand June 30, 1951
1936 through 1946 1947 1948 1949	1, 149 1, 965 32, 148 483, 690 None	5, 109 10, 715 10, 621 18, 079 506, 678	1,851 3,175 5,186 8,787	8, 109 15, 855 47, 955 510, 456 506, 753	7, 364 14, 423 42, 764 484, 585 6, 834	745 1, 432 5, 191 25, 871 499, 919
Total	518, 852	551, 202	19, 074	1,089,128	555, 970	533, 158

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

the fiscal year 1951	Number
Claims:	3, 509
Pending at beginning of year	13, 089
Filed during year (new claims)	52
Received from other sources	
	16, 650
Total to be disposed of	
	11, 184
Allowed in full or in part	1, 224
Rejected.	219
Canceled	
Total disposed of	12, 627
Total disposed of	
The state of the s	4, 023
Pending at end of year Certificates of overassessment and certificates of allowance is-	
sued when no claims were filed	
sued when no claims were med	Amount
Overassessments settled by: Abatement	\$1, 899, 315
Credit	
Refund	2, 274, 754
Keiund	
Total Total	4, 222, 068
Interest	56, 398
interest	

NOTE. -Included in the allowed claims shown in the above tabulation were 526 collectors' claims for ahatement. There were also allowed 3,277 collectors' claims recommending refunds of \$174,396 plus interest of \$2,848. The amount involved in claims rejected during the year totaled \$555,619.

Offers in compromise.—On July 1, 1950, there were on hand 263 offers in compromise, aggregating \$60,564, which had been submitted in settlement of an aggregate liability of \$455,395, incurred under title IX of the Social Security Act and/or the Federal Unemployment Tax Act. There were 477 offers received, in the total amount of \$103,927, involving an aggregate liability of \$557,342; 176 offers in the amount of \$31,389 were accepted in settlement of liability of \$179,798: 119 offers amounting to \$23,271 and involving liability of \$160,976 were rejected; 10 offers amounting to \$2,437 and involving liability of \$18,684 were withdrawn; and 1 offer in the amount of \$300, payable on the installment basis, covering liability of \$303, was terminated by default, leaving on hand at the close of the year 434 offers totaling \$107,094 and involving liability of \$652,976.

REPORT OF COMMISSIONER OF INTERNAL REVENUE

Railroad Retirement Tax Act.-Collections of employers' tax and employees' tax under the Railroad Retirement Tax Act aggregated \$579,733,225, as compared with \$547,952,102 for the previous year, an increase of \$31,781,123. Each tax was imposed at the rate of 6 percent of the taxable compensation paid. Collections of employee representatives' tax, which was imposed at the rate of 12 percent of the taxable compensation paid, amounted to \$44,908, as compared with \$86,194 for the previous year, a decrease of \$41,286. Returns are required on a quarterly basis, 23,285 being filed by employers, a decrease of 1,295; 1,290 returns were filed by employee representatives, a decrease of 36 over the previous year.

The following table sets forth information relative to claims disposed of under the Railroad Retirement Tax Act:

Claims under the Railroad Retirement Tax Act received and disposed of during the fiscal year 1951

Claims: Pending at beginning of year Pending at beginning of year (new claims) Received from other sources Total to be disposed of Total to be disposed of Rejected Canceled Total disposed of	Cla	ima.	
Total to be disposed of	CIA	IIIIs.	Number
Total to be disposed of		rending at beginning of year	44
Total to be disposed of		Filed during year (new claims)	ก๋ก๋
Total to be disposed of 151		Received from other sources	99
Allowed in full or in part			ð
Allowed in full or in part		Total to be disposed of	
Canceled		m	151
Canceled		Allowed in full or in part	
Canceled		Rejected	70
Total disposed of		redecoed" "" "	40
Total disposed of		Canceled	6
Pending at end of year Certificates of allowance and certificates of overassessment issued when no claims were filed Overassessments settled by: Abatement Credit Refund 15, 662 Total Interest 195, 971 Interest 197, 198 Note.—The amount involved in claims filed during the year was \$2,98446, Physical and the content of			
Pending at end of year Certificates of allowance and certificates of overassessment issued when no claims were filed Overassessments settled by: Abatement Credit Refund 15, 662 Total Interest 195, 971 Interest 197, 198 Note.—The amount involved in claims filed during the year was \$2,024,145, mb. compared.		Total disposed of	116
1 1 1 1 1 1 1 1 1 1			
1 1 1 1 1 1 1 1 1 1		Pending at end of year	9.5
1		Coldinates of allowance and certificates of overegogement issued	. 30
Overassessments settled by: Amount Abatement \$179, 964 Credit 345 Refund 15, 662 Total 195, 971 Interest 1, 227 Grand total 197, 198 Nore The amount involved in claims field during the year way \$2,98146 The control of		when no claims were filed	_
Abatement \$179, 964 Credit 345 Refund 15, 662 Total 195, 971 Interest 1, 227 Grand total 197, 198 Note The amount involved in claims filed during the year was \$2,02,146, (Who controlled)	0.00	responsible to the state of the	I
345 Refund	Ove	assessments settled by:	A mount
345 Refund		Abatement	\$179, 964
Total 195, 971 Interest 1, 227 Grand total 197, 198 Note.—The amount involved in claims field during the year was \$2,98446. The control of the property of t		Oreure	945
Total 195, 971 Interest 1, 227 Grand total 197, 198 Note.—The amount involved in claims field during the year was \$2,98446. The control of the part		Refund	15 669
Grand total 197, 198 Note.—The amount involved in claims field during the year was \$2,98446. The control of the part of the pa		_	
Grand total 197, 198 Note.—The amount involved in claims field during the year was \$2,98446. The control of the part of the pa		Total	105 051
Grand total 197, 198		Interest	195, 971
NOTE.—The amount involved in claims filed during the year was \$2.084.146. The amount involved in claims filed during the year was \$2.084.146.			1, 227
NOTE.—The amount involved in claims filed during the year was \$2.084.146. The amount involved in claims filed during the year was \$2.084.146.		Grand total	
Thorse. The amount involved in claims filed during the year was \$3,984.146. The amount involved in	No	The arrange in the last of the second in the	197, 198
	the cl	re.—The amount involved in claims filed during the year was \$3,984,146. The amount aims rejected during the year totaled \$3.361.	involved in

Coordination with Railroad Retirement Board.—The Bureau and the Railroad Retirement Board continued to coordinate their decisions on questions involving provisions common to the Railroad Retirement Act of 1937, the Railroad Unemployment Insurance Act, the Railroad Retirement Tax Act, and the Federal Unemployment Tax Act. Copies of 155 opinions of the General Counsel of the Railroad Retirement Board were furnished to the Bureau.

INCOME TAX UNIT

General functions.—The Income Tax Unit is charged with the administration of the internal revenue laws relating to taxes on the incomes of individuals, fiduciaries, and corporations, the excess profits of corporations and on estates and gifts. The administration includes the preparation of regulations, interpretative and procedural rulings, and instructions regarding such laws; the preparation of forms for tax and information returns to be filed thereunder; and the examination and adjustment of returns, through office audits, field investigations, and conferences, to determine the correct tax liabilities as required by law.

Returns filed.—The number of all types of tax returns over which the Income Tax Unit has audit jurisdiction, filed during the past year was 4,439,651, as compared with 5,255,647 returns filed in 1950, a decrease of 815,996. .The total number of agents' individual income tax returns filed was 2,319,655, which represents a decrease of 21.7 percent from the number received in 1950. This decrease reflects a change in audit jurisdiction of the Income Tax Unit. Formerly, "agents returns" included all returns with (1) adjusted gross income of \$7,000 or more or (2) total receipts from business or profession of \$25,000 or more. Beginning with returns filed for the income year 1950, the limitations were (1) adjusted gross income of \$8,000 or more or (2) total receipts from business and profession of \$50,000 or more. The number of returns shown for each fiscal year includes delinquent and amended returns filed during that year relating to prior years.

Details as to the types of returns filed are as follows:

Number of tax returns filed during the fiscal years 1950 and 1951, over which the Income Tax Unit has audit jurisdiction

	Fiscal :	7еаг
Type of return	1950	1951
Individual, agents Partnership Fiduciary Corporation	2, 960, 841 989, 091 378, 134 665, 503	2, 319, 654 891, 27 366, 876 683, 566
Vinson Act cases. All other income tax returns: Income tax paid at source. Aliens. Estate tax. Gitt tax. Exempt organizations.	10, 823 85, 778 1 29, 530 1 32, 155 104, 636	10, 10 12, 70 31, 89 39, 58 83, 74
Total	1 5, 256, 491	4, 439, 65

NOTE.—Details as to the total number of returns and declarations filed are shawn in table 9 on p. 132.

¹ Revised.

Changes in classification procedures.—During the fiscal year ended June 30, 1951, the procedures relating to the selection of returns for investigation were revised in several important particulars. Perhaps the most noteworthy of these changes was the decentralization to the field offices of the Income Tax Unit, of the preliminary review with respect to corporation returns. Under the revised procedure, which is applicable to corporation returns filed on or after January 1, 1951, for taxable years beginning after December 31, 1949, the initial selection operation will be performed by revenue agents in the field offices rather than in Washington. Another important change in the selection procedures relates to individual returns reporting adjusted gross income of \$25,000 or over. The revised procedures provide for the reference of all such returns to the field offices without any preliminary review by the Washington office as heretofore. A comparative analysis of the results of the classification of tax returns by the field offices is as follows:

Number of income tax returns classified by the field offices of the Income Tax Unit. fiscal years 1950 and 1951

	Fiscai y	ear 1950	Fiscai year 1951		
Type af return	Accepted es filed	Selected for examination	Accepted as filed	Selected for examination	
Corporation Individual and fiduciary	478, 987 2, 944, 638	183, 580 334, 916	263, 037 2, 236, 906	58, 814 316, 768	
Total	3, 423, 625	518, 496	2, 499, 943	375, 582	

Investigation of tax returns by field offices.—The number of income and excess profits tax returns investigated during the fiscal year 1951 was 721,185, as compared with 694,733 for 1950. These figures include all returns for which the examiners' reports have been submitted, whether or not the cases have been finally released by reviewing officers.

Estate and gift tax returns investigated by the field offices during the year numbered 20,742, as compared with 20,363 for 1950.

The total number of income and excess profits tax returns on which action was completed by the field offices during the year was 3,866,992, consisting of 3,847,961 income tax returns and 19,031 excess profits tax returns. In addition, the field offices completed their work on 34,629 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 1951, compared with the number completed during the preceding year.

Number of tax returns on which action was completed by field offices during fiscal years 1950 and 1951

	Fiscal y	ear
Type of return	1950	1951
Income tax: Corporations, individuals, and fiduciaries: No change Deficiency adjustments Overassessment adjustments	3, 318, 272 326, 567 114, 275	2, 745, 203 363, 851 113, 701
Overassessment adjustments Total Partnerships	3, 759, 114 645, 350	3, 222, 755 625, 206
Total income tax returns	4, 404, 464	3,847,961
Excess profits tax: No change Deficiency adjustments Oversasessment adjustments.	13, 918 9, 930 8, 383	8, 145 5, 359 5, 527
Total excess profits tax returns	32, 231	19, 031
Estate and gift tax: No change Deficiency adjustments Overassessment adjustments	17, 844 13, 284 1, 600	19, 549 13, 389 1, 69
Total estate and gift tax returns	32,728	34, 62

Petitions to The Tax Court of the United States filed during 1951 involved 10,703 returns and proposed tax deficiencies of \$206,113,734. This compares with 9,034 returns and tax deficiencies of \$202,843,497 for the fiscal year 1950. For a statement showing the number of returns, amounts of proposed tax, and penalties in cases petitioned.

classified by tax years, see page 139.

Revenue results of investigation of income, excess profits, estate, and gift tax returns.—The amount of additional income and excess profits tax, interest, and penalty assessed by the Income Tax Unit during 1951 totaled \$1,296,374,132, representing an increase of 3.5 percent as compared with 1950. The portion of this total applicable to income tax returns is \$1,015,440,606, and the portion applicable to excess profits tax returns is \$280,933,526. Excluding jeopardy and duplicate items, the amounts for these two classes of taxes were \$971,654,236 and \$257,422,052, respectively. As a result of investigations in estate and gift tax cases, additional assessments of tax, interest, and penalty were made amounting to \$129,922,349. Interest included in this total amounted to \$13,482,279. In relation to the total technical personnel assigned to the field offices, the amount of additional tax, interest, and penalty assessed in 1951 (including the estate and gift tax deficiencies) represented an average of \$181,347 for each agent, as against \$183,973 for 1950. An analysis of the additional income and excess profits tax assessments for the fiscal year 1951 as compared with the fiscal year 1950 follows:

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1951 and 1950, by nature of assessment

Nature of assessment	Number of returns	Additional tax	Interest	Penalty	Total
FISCAL YEAR 1951					-
Regular Jeopardy ¹ Duplicate ¹	373, 900 1, 665 990	\$966, 822, 483 37, 468, 129 6, 577, 925	\$214, 367, 675 11, 614, 913 2, 087, 903	\$47, 886, 130 9, 000, 351 548, 623	\$1, 229, 076, 288 58, 083, 393 9, 214, 451
Total	376, 555	1, 010, 868, 537	228, 070, 491	57, 435, 104	1, 296, 374, 132
FISCAL YEAR 1950					
Regular. Jeopardy ¹ Duplicate ¹	356, 354 1, 867 1, 075	956, 720, 133 33, 986, 515 6, 219, 372	192, 582, 484 9, 161, 778 1, 779, 004	43, 847, 266 7, 626, 311 874, 745	1, 193, 149, 883 50, 774, 604 8, 873, 121
Total	359, 296	996, 926, 020	203, 523, 266	52, 348, 322	1, 252, 797, 608

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

The force of agents increased from 7,740 at June 30, 1950, to 8,223 at June 30, 1951.

Stage at which additional tax was assessed.—The effectiveness of the settlement authority vested in field officers is evidenced by the high proportion of cases closed by agreements with taxpayers, without the issuance of formal deficiency notices which are otherwise required by law and from which taxpayers may appeal to the Tax Court. Of the total number of 374,890 income and excess profits tax returns on which regular additional assessments (including duplicate-regular) were made, 360,945 additional assessments, or 96.3 percent, were made by agreement with the taxpayers without the necessity of a statutory notice, as compared with 96.5 percent in the fiscal year 1950. Of the total regular additional tax assessed (including duplicate-regular), aggregating \$973,400,408, the amount assessed by agreement was \$879,291,144 or 90.3 percent, as compared with 90.7 percent for last year.

There follows a table showing, by stage at which additional assessment was made, the number and amount of additional income and excess profits tax assessments made during the fiscal years 1950 and

1951:

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1951 and 1950 by stage at which assessment was made

	Retu	ırns	Additional	tax			
Stage at which addi- tionalassessmentwas made.	Num- ber	Per- cent of total	Amount	Per- cent of total	Interest	Penalty	Total
FISCAL YEAR 1951							
On agreements ex- ecuted prior to issu- ance of statutory notice	360, 945	96. 3	\$879, 291, 144	90. 3	\$188, 579, 352	\$37, 071, 215	\$1, 104, 941, 711
after issuance of statu- tory notice	8, 645	2.3	52, 665, 265	5.4	13, 827, 073	7,874,450	74, 366, 788
and decisions by tha Tax Court or upon stipulation before the court of cases settled							
by Technical Staff and/or Chief Counsei.	5, 300	1.4	41, 443, 999	4.3	14, 049, 153	3, 489, 088	58, 982, 240
Total	374, 890	100.0	973, 400, 408	100.0	216, 455, 578	48, 434, 753	1, 238, 290, 739
Jaopardy provisions of the Code	1, 665		37, 468, 129		11, 514, 913	9, 000, 351	58, 083, 39
Grand total	376, 555		1, 010, 868, 537		228, 070, 491	57, 435, 104	1, 296, 374, 13
FISCAL YEAR 1950			-				
On agreements executed prior to issuance of statutory notice	344, 831	96. 5	873, 720, 771	90.7	169, 170, 050	35, 799, 686	1, 078, 690, 500
after issuance of statu- tory notice. In appealed cases, after trial on the merits and decisions by the Tax Court or upon stipulation before the	8,036	2. 2	47, 577, 581	4, 9	11, 943, 437	5, 828, 313	66, 349, 33
court of cases settled by Technical Staff and/or Chief Counsel.	4, 562	1.3	41, 641, 153	4.3			
Total	357, 429	100.0	962, 939, 505	100.0			' '
Jeopardy provisions of tha Code	1,867		33, 986, 515		9, 151, 778		
Grand total	359, 296		996, 926, 020		203, 523, 266	52, 348, 322	1, 252, 797, 60

For a distribution of the additional assessments made during the fiscal year 1951 by tax years for each stage at which assessment was made, see pages 133-138.

Tentative LIFO inventory method adjustments.—Applications for tentative LIFO adjustments received during the fiscal year 1951 numbered 20, with net tax reduction sought in the amount of \$9,776,266. All of these applications were acted upon during the year resulting in allowances totaling \$7,413,808.

Tentative carry-back adjustments.—Applications for tentative carry-back adjustments received during the fiscal year 1951 under the provisions of Section 3780, Internal Revenue Code, numbered 22,836 with net tax reductions sought in the amount of \$94,712,460. Applications acted upon during the year numbered 24,919, with requested tax reduction of \$106,712,651. Of this number, 21,930 applications with requests for \$94,246,933 in tax reductions were allowed in full, the net amount allowed being \$94,356,191. Partial allowance was made in 1,348 cases, with \$7,192,407 allowed as compared with \$8,567,794 requested. There were 1,641 applications requesting tax reductions aggregating \$3,897,924 that were disallowed. At the close of the year, applications on hand numbered 1,339 and involved net reductions of \$5,221,543.

Refunds, abatements, and credits.—The amount involved in income, profits, estate, and gift tax overassessments of all types for 1951, including cases settled in the collectors' offices as well as in the Income Tax Unit, was \$2,608,874,252 as compared with \$2,791,969,111 for the preceding year. The following table shows the amounts of abatement, credit, refund, and interest comprising these totals.

Amounts of overassessment, by method of settlement, and interest allowed on income, profits, estate and gift tax cases closed during the fiscal years 1950 and 1951

	Fiscal year		
	1950	1951	
Overassessments settled by— Abatements: 1			
Regular	\$246, 598, 934	\$169, 894, 84	
Duplicate Credit 1	73, 058, 767 313, 937, 631	38, 862, 66 250, 740, 19	
Refund	2, 067, 664, 829	2,057,397,60	
Total	2, 701, 310, 161	2, 516, 895, 311	
nterest	90, 658, 950	91, 978, 94	
Grand total	2, 791, 969, 111	2, 608, 874, 25	

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

Inventory of returns on hand in the field offices.—The total number of open income and excess profits tax returns on hand in the field offices of the Income Tax Unit at the close of the year was 671,045, compared with 871,753 on June 30, 1950 (excluding in each year returns tentatively accepted without investigation). The net decrease between the two dates was 200,708 or 23.0 percent. Returns for 1948 and prior tax years on hand as of June 30, 1951, numbered 282,114, as compared with 355,528 returns for 1947 and prior tax years on hand a year ago; thus the prior year returns constituted 42.0 percent of the total number on hand at the close of the fiscal year 1951, as compared with 40.8 percent for 1950.

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, 1950 and 1951

Tax years	Number of inco cess profits to hand as of Ju	x returns on	Tax years	Number of income and ex cess profits tax returns or hand as of June 30		
	1950	1951		1950	1951	
1921 and prior 1922 1923 1924 1925 1926 1926 1927 1928 1929 1930 1931 1931	8 12 11 11 12 18 18 22 25 30 39	40 7 6 6 9 7 12 16 18 25 26	1940. 1941. 1942. 1943. 1944. 1945. 1946. 1947. 1948. 1949. 1950.	33, 409 50, 228 77, 249 155, 289 388, 089 127, 747	1, 249 3, 100 5, 833 12, 479 19, 817 28, 56 36, 400 53, 85- 119, 322 330, 696 58, 03	
1933	54 88	43 ' 49 93	Total	871, 753	671, 04	
1935 1936 1937 1938	109 225 319 486	93 144 215 297 434	Total prior year re- turns	365, 528 516, 225	282, 11 388, 93	

The income and excess profits tax returns on hand in the field offices as of June 30, 1950 and 1951, are classified according to pending status in the table which follows:

Number of income and excess profits tax returns on hand in the field offices for investigation and in process of settlement, by pending status as of June 30, 1950 and 1951

Pending status	excess profits	Number of income and excess profits tax returns on hand as of June 30		
	1950	1951		
Returns on which agents' reports have not heen completed: Awalting classification 1 In process of verification In review or typing	91, 953 585, 875 90, 843	27, 279 482, 999 71, 599		
Total	768, 671	581, 877		
Returns on which agents' reports have been completed: In 30-day file Awaiting action after protest or preliminary notice default. In 90-day file.	16, 103 81, 059 5, 920	11, 794 71, 598 5, 776		
Total	103, 082	89, 168		
Grand total	871, 753	671, 04		

i Includea 11,590 individual and partnership returns and 8,005 corporation returns selected for verification in collectors' offices, awalting transfer.

Included above under "returns on which agents' reports have been completed" as of June 30, 1951, are 65,689 income and excess profits tax returns involving adjustments not agreed to by the taxpayers, as compared with 76,198 income and excess profits tax returns in such status at the close of the previous year.

Action by the Washington office on estate and gift tax returns.—There were 29,562 estate tax returns and 41,401 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 a post review of these returns is later made in Washington. Field investigations in connection with gift tax returns are conducted only in designated cases, which are likewise subjected to a post review. All other gift tax returns are audited in Washington without reference to the field.

Number of estate and gift tax returns on hand, received, and audited during the fiscal years 1950 and 1951

	Estate tax		Gift tax	
	1950	1951	1950	1951
On hand at beginning of year Received.	26, 242 28, 443	21, 804 29, 562	23, 427 36, 718	27, 680 41, 401
Total to be disposed of Disposed of	54, 685 32, 881	51, 366 33, 609	60, 145 32, 465	69, 081 36, 467
On hand at end of year	21, 804	17, 757	27, 680	1 32, 614

[!] During the year 2,489 out of 2,624 gift tax cases requiring post review were disposed of, leaving on hand only 135 cases requiring similar disposition.

Credits under foreign death duty conventions were allowed in the sum of \$733,316 in 356 estate tax cases pursuant to the Tax Convention with the Dominion of Canada, and \$414,595 in 19 cases under the

Tax Convention with the United Kingdom.

Pension trust work.—The Income Tax Unit, through the Pension Trust Division in Washington and through the respective field offices, passes upon all matters relative to the qualification of stock bonus, pension, profit-sharing, and annuity plans under section 165(a) of the Internal Revenue Code, as amended; the exempt status of employees' trusts under that section; the effect of terminations and curtailments of such plans on their prior qualification; the effect of investments of trust funds in the stock or securities of the employer on the continued qualification of the plans of which the trusts are parts; the taxability of beneficiaries of exempt and nonexempt trusts under section 165(b) and (c), respectively; the annuity treatment under section 22(b)(2)(B); and related matters.

Rulings are issued and advice is furnished to taxpayers and other interested parties. Rulings issued through the field offices and findings with respect to tax liability after examination of the applicable tax returns are subject to post review in Washington. Data with respect to applications received and rulings issued are summarized as follows:

Number of applications, rulings issued, and cases on hand with respect to the qualification of stock bonus, pension, profit-sharing, and annuity plans under sec. 165(a) of the Internal Revenue Code, as amended, the effect of terminations and curtailments of such plans on their prior qualification, and the effect of investments of trust funds in the stock or securities of the employer on the continued qualification of the plans of which the trusts are parts

	Original	Effect on	Effect on	Effect on
	qualification	prior	prior	continued
	under sec-	qualification	qualification	qualification
	tion 165(a)	hecause of	because of	because of
	of the Code	termination	curtailment	investments
Applications on hand at June 30, 1950	262	69	46	4
Applications received during the fiscal year ended June 30, 1951	2, 225	153	148	123
Total	2, 487	222	194	127
Applications on hand at June 30, 1951	590	71	24	5
Rulings issued during the fiscal year ended June 30, 1951	1, 897	151	170	122
	13, 899	974	565	314
Rulings issued to June 30, 1951	15, 796	1, 125	735	436

¹ Only original applications in each category are counted as cases. Thus, cases do not include amendments to a plau after the original ruling as to the qualification of the plan is issued. Similarly, only the original application for a ruling as to the effect of a curtailment of a plan is counted as a case. If the plan is subsequently further curtailed it is not tabulated again. Complete terminations occur only once and are counted only once. Only the initial application as to the effect of investments in the stock or securities of the employer is tabulated. Applications for rulings on subsequent investments in the stock or securities of the same employer are not included.

EXCESS PROFITS TAX COUNCIL

Organization of Council.—The Excess Profits Tax Council was organized during 1946 as a field group within the Bureau of Internal Revenue to administer section 722 of the Internal Revenue Code, the "general relief provision" of the Excess Profits Tax subchapter applicable to the years 1940 to 1945, inclusive. The Council was established in accordance with a proposal made by the Commissioner in a statement to the Joint Committee on Internal Revenue Taxation.

The Council and its staff are situated mainly in Washington but a number of its staff have been assigned to field offices and the Council has technical supervision of the field personnel of the Bureau engaged in handling section 722 claims. There were at June 30, 1951, approximately 80 field agents working on section 722 claims. Because of part-time assignments, this number is the equivalent of about 60 persons engaged full time. At June 30, 1950, the effective full time personnel numbered approximately 250. In each field division the agents so assigned work under the supervision of a small group of specialists known as the "Section 722 Field Committee." This committee also endeavors, through negotiation with the taxpayer, to reach agreement upon the merits of the claim. The section 722 committees in 23 field divisions have completed their consideration of all section 722 claims pending in their divisions.

The Excess Profits Tax Council has an authorized membership of 25 members, including the chairman, vice chairman, and three other members who constitute an executive committee in which is vested final authority within the Bureau of Internal Revenue in respect to

all issues arising under section 722, including procedure, interpretation, general policy, and determinations made with respect to individual cases. At June 30, 1951, the Council consisted of a total of 21 members and a staff of 58 accountants, attorneys, and economists, as compared with 24 members and a staff of 67 on June 30, 1950. The total nontechnical employees, consisting of secretaries, clerks, and statisticians, on June 30, 1951, was 44, as compared with 56 on June 30, 1950. Such personnel reduction resulted from the omission to fill vacancies caused by resignations and transfers to other offices.

The Council has three principal functions:

(1) It issues interpretative rulings with respect to section 722 for

the guidance of the field committees and taxpayers generally.

(2) It reviews recommendations made by the field committees with respect to all claims, irrespective of whether agreement with the taxpayer has been reached; and it holds hearings in those cases in which agreement was not reached by the field committees and taxpayers, and in cases where the Council does not approve the field committees' determinations.

(3) It affords technical assistance to the Chief Counsel of the Bureau with respect to claims pending before the Tax Court of

the United States.

Review of principles.—During the first 4 years of operation, the Council promulgated certain policies by the issuance of memoranda designated E. F. C. 1-44, inclusive. During the current year, the Council has continued this practice in the light of current case problems and experience. As the result, E. P. C. 45 has been issued and is summarized below:

E. P. C. 45 constitutes a restatement of Council policy with respect to applications for relief under section 722 filed by taxpayers having base periods, determined in accordance with section 713(b) or 740(d), ending after December 31, 1939. Such restatement was made in view of the decision of the Tax Court in Wisconsin Farmer Co., (1950) 14 T. C. 1021. It revokes E. P. C. 9 (C. B. 1947-1, 76) and the last paragraph of Part VIII (C)(2) of the Bulletin on section 722 (page 149, G. P. O. printing).

Consideration of taxpayer cases.—The Council, from the date of its organization in 1946 to June 30, 1951, has taken action on 31,315 claims, representing 9,881 corporations in which the excess profits tax reduction claimed amounted to \$3,374,523,000. Action was taken during the year ended June 30, 1951, on 5,844 claims, in which the tax reduction claimed amounted to \$1,275,792,000. These statistics

reflect claims withdrawn by taxpayers.

The aggregate reduction in excess profits taxes claimed in the applications for relief disposed of by the Council from June 30, 1946, to June 30, 1951, amounted to \$3,374,523,000. The aggregate increase in the excess profits credit allowed on these claims amounted to \$456,430,000. The aggregate reduction in excess profits taxes resulting therefrom is estimated to be \$387,966,000, or approximately 111/2 percent of the amount claimed. An increase in the excess profits

credit of a corporation has the effect of increasing its normal tax and surtax. When this factor is considered, the relief obtained on claims disposed of by the Council, June 30, 1946, to June 30, 1951, is estimated to amount to \$181,085,795. A corporation was permitted to anticipate some of the relief claimed under section 722 by deferring payment of part of the tax shown as due on its return. This anticipation was provided for by the deferment provisions of section 710(a)(5) of the Code. The amount deferred with respect to claims decided by the Council as of June 30, 1951, amounted to \$208,997,775.

During the fiscal year ended June 30, 1951, several technical advisors and economists of the Council devoted a substantial portion of their time to the assistance of the Chief Counsel of the Bureau with respect to claims pending before the Tax Court. This technical assistance concerned the preparation of cases for trial before the Tax Court. Seven of the technical advisors engaged in this work have been assigned to the office of the Head of the Field Divisions of the Technical Staff or the Division Counsel in such field offices in order that they may work more closely with the trial attorneys.

The following summary shows additional information with respect to claims received and acted upon by the Council and other Bureau offices and also shows the status of claims pending in the Bureau at

the close of the year.

Applications for excess profits relief (sec. 722, Internal Revenue Code, as amended)—Cumulative receipts and disposals, fiscal years 1942–1951, inclusive

		Excess profits t	ax reduction	Increase in
Item	Number	Claimed 1	Allowed	income tax
Net receipts (excluding transfers and reopened cases)	54, 561	\$6, 528, 612, 575		
	14, 440	724, 201, 620	\$238, 642, 139	\$97, 917, 30
Allowed in whole of in Dertagnation	17, 084	1, 005, 959, 375		
		845, 985, 187		
Disanowed	3, 428	21, 031, 421		
Eliminated		2, 597, 177, 603	238, 642, 139	97, 917, 30
Total disposals	45, 588	2, 581, 111, 000	=======	
On hand June 30, 1951:	1		ļ	ì
T a mental offices	2	77, 311		
A waiting investigation	139	273, 996, 704		
Under investigation Investigated, awaiting field conferences, etc.		583, 930, 395	1	1
In Evens Profits Tax Council:	2, 113	1, 170, 266, 203		
Awaiting decision	596	391, 985, 590		
Awaiting review			i	
Unagreed, statutory notice outstanding of the	2, 331	699, 988, 290		
188U6QCourt	1,619	211, 190, 911		
In process of closing	1,533	599, 999, 568		
Total pending		3, 931, 434, 972		

Amount of tax reduction claimed does not take into account tax adjustments made subsequent to the

Based on field office receipts. Includes cases in transit.

fling of relief applications.

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

The following summary compares the cumulative receipts and disposals in number of applications at the end of each of the fiscal years ended June 30, 1947, 1948, 1949, 1950, and 1951, and sets forth the status of the claims pending at the end of each such year:

Applications for excess profits tax relief (section 722, Internal Revenue Code, as amended)—Cumulative receipts and disposals, fiscal years ended June 30, 1947, 1948, 1949, 1950 and 1951

	Number of applications						
·	1947	1948	1949	1950	1951		
Receipts	46, 630	51,006	53, 651	54, 482	54, 56		
Disposals:							
Allowed in whole or in part Disallowed Withdrawn Eliminated	3, 099 6, 887 8, 214 2, 590	5, 169 8, 545 9, 235 2, 813	7, 791 10, 659 9, 865 3, 055	11, 374 14, 034 10, 484 3, 288	14, 440 17, 084 10, 636 3, 428		
Total disposals	20, 790	25, 762	31, 370	39, 180	45, 588		
On hand June 30: In agents' offices:	===			<u> </u>			
Awaiting investigation Under investigation Investigated, awaiting field conference, etc In Excess Profits Tax Council:	5, 268 10, 652 6, 545	2, 255 8, 889 7, 097	387 5, 817 6, 632	1, 285 3, 373	2 139 640		
Awaiting decision Awaiting review Unagreed, struttery notice outstanding or to be	710 1, 494	2, 268 2, 341	3, 129 1, 789	3,396 1,391	2, 113 596		
issued All other	250 921	727 1,667	1,322 3,205	2, 243 3, 570	2, 331 3, 152		
Total pending	25, 840	25, 244	22, 281	15,302	8,973		

The progress being made in the handling of claims is indicated by the decreasing inventory in the number of applications pending in the field divisions at the end of the various fiscal years. The number of applications received and the number on which field action was completed during each of the fiscal years ended June 30, 1948, 1949, 1950, and 1951 are set forth in the schedule below:

	Fiscal year ended June 30—					
	1948	1949	1950	1951		
On hand at beginning of fiscal year	22, 674 4, 376	18, 956 2, 645	12, 836 831	4, 702 79		
Total Field action completed	27, 050 8, 094	21, 601 8, 765	13,667 8,965	4, 781 4, 000		
On hand at end of fiscal year	18, 956	12, 836	4, 702	781		

The 781 claims pending in the field divisions at June 30, 1951, were filed by 159 corporations and the 2,709 claims pending in the Council were filed by 576 corporations. There were at June 30, 1951, accordingly, a total of only 735 taxpayer cases on which the Council had yet to make a determination.

EXCISE TAX UNIT 1

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

Collections of miscellaneous excise taxes for the year 1951 were \$6,156,791,202, an increase of \$777,321,934 over the collections for the

preceding year. TOBACCO DIVISION.—The Tobacco Division is concerned with the administration of the laws and regulations relating to the taxes on the manufacture, sale, or removal of tobacco, snuff, cigars, cigarettes, cigarette papers and tubes, the purchase and sale of leaf tobacco, and the tax-free removal of tobacco products for export, for use of the United States, and for use as sea stores. This division is also concerned with the administration of the capital stock tax, repealed by section 201 of the Revenue Act of 1945 with respect to the years ended after June 30, 1945, under which a tax was imposed on corporations carrying on or doing business during any part of the taxable year, the tax being measured by the declared value of the capital stock of domestic corporations, and by the declared value of the capital stock employed in the United States in the case of foreign corporations. The division is still engaged in closing out the capital stock tax returns, claims, and other matters relating to the tax.

Tobacco taxes.—The collections of tobacco taxes for the year amounted to \$1,380,396,001, an increase of \$51,931,654, or approximately 3.9 percent, over receipts from similar sources during the preceding year.

A comparison of the collections of tobacco taxes for the fiscal years 1950 and 1951

·	ļ		Increase or deci	rease (—)
Source	1950	1951	Amount	Percent
Cigars (largel: Class A Class B Class C Class D Class E Class E Class E Class G	7, 568, 482, 24 4, 263, 220, 30 24, 508, 120, 93	\$52, 346. 07 578, 258. 62 8, 131, 071. 70 4, 297, 977. 45 25, 596, 963. 35 2, 552, 667. 16 3, 010, 273. 56	-\$8, 978, 98 -38, 541, 22 562, 589, 46 34, 767, 15 1, 088, 842, 42 283, 532, 36 185, 017, 72	-14.6 -6.2 7.4 12.6 6.6
Total	42, 112, 339. 00	44, 219, 557. 91	2, 107, 218. 91	5.
Cigars (small) Cigarettes (large) Cigarettes (small)	57, 858, 56	55, 814. 90 6, 789. 19 1, 293, 965, 853. 71	-2, 043. 66 927. 76 51, 120, 921. 90	-3. 15. 4.
Tobacco, manufactured	35, 069, 747. 69	33, 870, 079. 70 7, 235, 108. 10	-1, 199, 667, 99 -153, 431, 41	-3. -2.
Total		41, 105, 182. 80	-1, 353, 099. 40	-3.
Leaf tobacco sold Cigarette papers Cigarette tubes Cigar floor stocks tax Cigarette floor stocks tax	193.17 976, 756.10 7, 179.77 751.30	927. 47 1, 024, 479. 30 16, 568. 45 590. 67 236. 18	734, 30 47, 723, 20 9, 388, 68 —160, 63 43, 29	380. 4. 130.1 21. 22.
Grand total.	1, 328, 464, 346. 23	1, 380, 396, 000. 58	61, 931, 654. 35	3.

¹ Formerly Miscellaneous Tax Unit. Name changed effective March I, 1951.

The tax on small cigarettes amounted to \$1,293,965,854, an increase of \$51,120,922, or 4.1 percent, over receipts for the preceding year. During the year, 41,711,652,512 small cigarettes were withdrawn from factories without payment of tax, as compared with 32,808,972,060 withdrawn during the preceding year. These tax-free withdrawals included cigarettes for export, for use as sea stores on vessels on the high seas, and for use of the United States. Withdrawals for use as sea stores may be delivered directly to vessels, to bonded internal revenue tobacco sea stores warehouses, or to sea stores warehouses operated by the United States Navy at ports in the United States for temporary storage and subsequent shipment for sea stores use or for use overseas.

There were 43 bonded internal revenue sea stores warehouses, 15 Navy sea stores warehouses, and 4 bonded internal revenue export warehouses in operation at the end of the year.

The tax on large cigars amounted to \$44,219,558, an increase of \$2,107,219, compared with such collections for the preceding year.

Number of claims for the refund and abatement of tobacco taxes, for the redemption of tobacco stamps, and for drawback, received and disposed of during fiscal year 1951

	Re	efund	Re	demptian	A ba	tement
Ciaims	Num- her	Amaunt	Num- ber	A mount	Num- ber	Amount
On hand July 1, 1950	10 10	\$425.83 425.83	1, 907 1, 833 8 87	\$10, 721. 58 2, 198, 127. 16 1, 978, 783. 97 129, 254. 98 100, 809. 79	2 34 31 5	\$2, 350.36 6, 018.02 4, 865.70 2, 567.88 934, 80

Claims	Dra	wback	Total		
Cialina	Number	Amount	Number	Amount	
On hand July 1, 1950 Received Allowed Rejected On hand June 30, 1951	7 7	\$4, 470. 00 4, 470. 00	23 1,958 1,881 8 92	\$13, 071. 94 2, 209, 041. 01 1, 988, 545. 50 131, 822. 86 101, 744. 59	

In addition, interest in the amount of \$9.73 was allowed. The sum of \$1,978,783.97, representing claims allowed for the redemption of stamps, includes the foliowing: Stamps which were rendered useless, \$1,289,-995.88; stamps for which the owner alleged he had no further use \$35,951.95; and the value af stamps affixed to packages af tohacco products withdrawn from the market hy the manufacturer or importer \$652,836 12.

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

Capital stock tax.—As a result of the review and audit of returns, 53 assessments were made, involving tax, penalty, and interest in the amount of \$23,143.

Number of capital stock tax claims received and disposed of during the fiscal year 1951

	R	efund	Aha	tement	Unco	llectible	Т	atal
Claims	Num- ber	Amaunt	Num- ber	Amount	Num- her	Amaunt	Num- ber	Amount
On hand July 1, 1950. Received. Reopened. Allawed. Rejected. On hand June 30, 1951.	52 73 12 57 16	\$130, 701. 87 223, 125. 99 3, 100. 00 4, 852. 39 70, 416. 01 281, 659. 46	4 1 3 1	\$11, 604. 87 288. 61 665. 30 312. 50 10, 915. 68	5 23 27	\$295. 97 3, 990. 93 4, 244. 93 41. 97	57 100 13 87 17	\$130,997.84 238,721.79 3, 388. 61 9, 762. 62 70, 728. 51 292,617.11

During the year, a total of \$1,752, including interest of \$492, was refunded as the result of court decisions.

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

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

Collections during the fiscal years 1950 and 1951

\$77, 609, 583, 89 526, 731, 962, 90 151, 795, 058, 86 123, 629, 744, 97 452, 065, 980, 28 88, 732, 649, 83 85, 703, 833, 44 80, 405, 967, 71 20, 725, 712, 60 42, 984, 781, 30 5, 758, 520, 92 8, 864, 897, 36 64, 315, 895, 04 8, 874, 544, 80 30, 012, 088, 70	\$97, 238, 095, 89 569, 047, 960, 98 198, 383, 241, 16 121, 284, 890, 43 653, 363, 451, 40 119, 475, 023, 76 93, 183, 837, 15 121, 996, 228, 94 30, 283, 546, 62 128, 187, 344, 37 7, 007, 075, 97 10, 756, 238, 64 96, 319, 357, 80 10, 168, 530, 99 44, 491, 075, 83	\$19, 628, 512, 00 42, 315, 998, 08 46, 588, 182, 30 -2, 344, \$484, 64 201, 297, 471, 12 30, 742, 373, 471, 12 30, 742, 373, 344, 02 86, 102, 563, 07 1, 238, 555, 05 1, 239, 341, 28 32, 003, 462, 76 1, 208, 996, 19 14, 478, 987, 13
	44, 491, 075. 83	14, 478, 987. 13
205. 23 39, 930, 910. 40 18, 969, 479. 35 9, 351, 613. 60 480, 749. 84	46, 020, 407. 06 15, 806, 757. 16 17, 846, 423. 75 762, 064. 14 2, 055, 145. 53	-205. 23 6, 089, 496. 66 -3, 162, 722. 19 8, 494, 810. 15 281, 314. 30 2, 055, 145. 53
, 836, 054, 181. 02	2, 383, 676, 697. 57	547, 622, 516. 55
190, 820, 385, 54 77, 531, 531, 24	210, 239, 008. 08 82, 831, 477. 75 106, 339, 486. 92	11, 822, 392, 58 19, 418, 622, 54 5, 299, 946, 51 11, 344, 110, 40
		47, 885, 072.03 595, 507, 588.58
•	9, 351, 613, 60 480, 749, 84 836, 054, 181, 02 45, 781, 127, 33 190, 820, 385, 54 77, 531, 531, 24 94, 995, 376, 52 409, 123, 420, 63	9, 351, 613, 60 480, 749, 84 2, 055, 145, 53 836, 054, 181, 02 2, 383, 676, 697, 57 45, 781, 127, 33 190, 820, 385, 54 210, 239, 008, 08 77, 631, 531, 24 94, 995, 376, 52 106, 339, 486, 92

Assessments.—A total of \$11,482,514, representing 5,324 items, was assessed on 1,259 miscellaneous tax assessment lists which represent items resulting from office audit and field investigations. Interest included in this amount totaled \$600,200.1

As a matter of administrative convenience, the 8ales Tax Division completes essessments, schedules claims, and passes on offers in compromise for the Tohacco Division and the Miscellaneous Division.

Field reports.—At the beginning of the year there were on hand 189 field reports with respect to proposed additional sales taxes amounting to \$3,321,151. During the year 1,107 field reports were received, representing \$4,266,778 in proposed additional taxes and 1,069 were examined and closed, representing taxes amounting to \$4,381,275. On June 30, 1951, there were 227 reports covering \$3,206,653 awaiting additional evidence.

REPORT OF COMMISSIONER OF INTERNAL REVENUE

Claims.—The number of claims received and disposed of by the Sales Tax Division during the fiscal year ended June 30, 1951, is

shown in the following table:

Number of claims received and disposed of by the Sales Tax Division during the fiscal year 1951

CI :		Refund	A	batement	Unc	collectible		Total
Claims	Num- ber	Amount	Num- ber	Amount	Num- ber	Amount	Num- ber	Amount
Sales taxes: On hand July 1, 1950. Received. Reopened Allowed. Rejected. On band June 30, 1951.	552 1, 191 22 1, 033 267 465	\$5, 051, 862. 80 2, 320, 440, 76 74, 834. 77 1, 006, 416. 67 4, 140, 835. 66 2, 299, 886. 00	116 302 7 216 68 141	\$697, 730, 05 1, 094, 508, 74 71, 366, 33 736, 172, 15 452, 182, 45 675, 250, 52			668 1, 798 29 1, 549 335 606	\$5, 749, 592, 88 4, 141, 352, 85 146, 201, 10 2, 468, 992, 17 4, 598, 018, 11 2, 975, 136, 52

In connection with the claims shown in the foregoing table, interest was allowed in the amount of \$483,713, compared with \$184,440

allowed as interest during the preceding year.

Credit cases.—At the beginning of the year there were on hand 1,875 sales tax credit cases involving \$6,556,792. During the year 12,976 cases involving \$64,960,962 were received and 14,019 cases involving \$69,374,953 were closed. Of this number 13,906 cases involving \$69,301,145 were allowed, while 113 cases representing \$73,808 were rejected. At the close of the fiscal year there were on hand 841 sales tax credit cases involving \$2,144,089.

Offers in compromise. On July 1, 1950, there were on hand 4,594 offers in compromise aggregating \$525,962, which had been submitted in settlement of civil and criminal liabilities incurred in connection with various excise and miscellaneous taxes. There were 13,030 offers aggregating \$899,337 received; 13,085 offers aggregating \$421,447 were accepted; 294 offers in the amount of \$147,892 were rejected; and 19 offers amounting to \$7,136 were withdrawn during the fiscal year. On June 30, 1951, there were on hand 4,226 offers amounting to \$848,824 under consideration or awaiting additional evidence.

Excise tax special squads.—The small group of internal revenue agents assigned to duty under the direction of the Excise Tax Unit, which operates chiefly as a mobile organization investigating various sales and miscellaneous delinquent taxes, continued to obtain excellent results. During the year these field officers reported a total of 3,014 cases, involving \$7,174,505 in additional taxes, penalties, and interest.

MISCELLANEOUS DIVISION.—The Miscellaneous Division is concerned with the administration of the taxes on admissions, dues, telephone, telegraph, and cable facilities, transportation of persons, transportation of property, transportation of oil by pipeline, safe deposit boxes, the processing of coconut and other vegetable oils, manufactured sugar, transfers of interests in silver bullion, hydraulic mining; the special taxes on the maintenance of coin-operated amusement and gaming devices, and on the operation of bowling alleys and billiard and pool tables; documentary stamp taxes; taxes on adulterated butter, process or renovated butter, filled cheese, playing cards, narcotics, marihuana; and the handling of any matters arising in connection with the taxes paid under the Agricultural Adjustment Act and related legislation.

The collections of the taxes administered in the Miscellaneous

Division are shown in the following table:

Collections during the fiscal years 1950 and 1951

Source	1950	1951	Increase or decrease (-)
ocumentary stamps:		A-4 40E 000 000	\$5, 948, 945. 91
manda of indehtedness cantial stock issues, con-	\$50, 156, 132, 86	\$56, 105, 078. 77	4, 855, 529, 64
Camitoi atook salas of transiers	23, 823, 426, 39	28, 678, 956. 03	-2, 323, 941. 30
	10, 546, 117. 98	8, 222, 176, 68	-22, 185, 87
Silver bullion, sales or transfers	122, 521. 32	100, 335. 45	22, 180, 01
Total	84, 648, 198. 55	93, 106, 546. 93	8, 458, 348. 38
			00 009 087 06
Dieomargarine:	23, 225, 819. 74	2, 561. 76	-23, 223, 257. 96 -1, 518, 873. 07
Colored	1, 518, 903. 07	30.00	-1,010,010,01
Uncolored	4, 552, 070. 96	32, 234. 09	-4, 519, 836. 87
Uncolored Special taxes			00 001 007 04
Tatal	29, 296, 793. 77	1 34, 825. 85	<u>-29, 261, 967. 92</u>
	7, 637, 50	7, 195, 79	-441.7
dulterated butter	3, 840. 40	2, 506. 10	-1,334.3
	236. 46	1, 051, 65	815. 1
Filled cheese	200, 40		
Total	11, 714. 36	10, 753. 54	960. 8
· -	18, 919, 048, 30	24, 945, 943, 58	6, 026, 895, 2
Pransportation of oil by pipeline.	290, 296, 741. 36	334 168 976 61	43, 872, 235. 2
	290, 290, 741, 00	20, 490, 918. 64	43, 872, 235. 2 -1, 551, 704. 0
	22, 042, 622, 59	290, 319, 938. 83	43, 039, 360. 6
coal telephone service	247, 280, 578, 17	290, 310, 000.00	14, 158, 9
Leased wires, etc. telegraph and velophoto- Local telephone service.	9, 554, 487. 58	9, 568, 645. 55	
Total	588, 093, 478. 10	679, 494, 424, 21	91, 400, 946. 1
	371, 244, 019, 14	346, 491, 715, 42	-24, 752, 303. 7
Admissions	41, 453, 398. 66	42, 646, 313, 70	1, 192, 920.
	28, 739, 745. 27	30, 119, 719. 09	1,379,973.8
Dues and initiation fees	20, 100, 110. 2.		
Total	441, 437, 158. 07	419, 257, 748. 21	-22, 179, 409.
	842, 513, 35	830, 298. 07	-12, 215.
Narcotic	24, 272. 07	35, 645, 84	11,373.
Narcotic	24, 212. 01		<u> </u>
Total	866, 785. 42	865, 943. 91	-841.
		19, 088, 332. 17	3, 230, 992.
Coconut oils, etc., processed	6, 602, 84	8, 560. 97	1,958
Coconut oils, etc., processed National Firearms Act 2	0,002.04		··—
Total	15, 863, 943. 01	19, 096, 893. 14	3, 282, 950.
	3, 607, 556, 73	3, 609, 910. 31	2, 353.
Bowling alleys, pool tables	20, 174, 015, 95	20, 730, 581. 58	556, 565.
		237, 617, 256, 51	8,878,978.
		381, 341, 748. 95	60, 148, 595.
Transportation of property	321, 195, 105. 35		
Tatal.	573, 713, 004, 22	643, 299, 497. 35	69, 586, 493.
		80, 191, 884, 29	9, 003, 855.
Surar	436, 749, 86	346, 493. 62	
SugarOther miscellaneous receipts	430, 749, 80		_
Grand total	1, 805, 555, 854. 32	1, 935, 705, 011. 05	130, 149, 156.

¹ Domestic taxes on oleomargarine repealed effective after June 30, 1950, by Public Law 459, approved * Callections for all of fiscal year 1961 reported although administration of Act transferred to the Alcohol

Tax Unit effective Apr. 1, 1951.

Adulterated, process or renovated butter, and filled cheese.—Three manufacturers of process or renovated butter, but no manufacturer of adulterated butter, registered during the year. However, 22,000 pounds of adulterated butter, illegally produced during the year, were seized and confiscated.

Firearms, under the National Firearms Act and the Federal Firearms Act.—The collections of taxes during the year under the National Firearms Act, including the special taxes, amounted to \$8,561.

The number of licenses issued during the fiscal year, in accordance with the provisions of the Federal Firearms Act, to manufacturers and dealers in firearms, was 31,203.

The administration of the provisions of these two Acts was trans-

ferred to the Alcohol Tax Unit effective April 1, 1951.

Silver.—Section 1805 of the Internal Revenue Code imposes a tax equivalent to 50 percent of the net profit realized on the transfer of an interest in silver bullion, subject to certain exemptions and abatements to registered dealers and producers. The collections of silver tax during the year amounted to \$100,335, as compared with collections of \$122,521 for the preceding year.

Field and special squad reports.—There were received during the year 2,909 reports, representing additional taxes in the amount of \$7,652,409, and 2,846 reports amounting to \$8,945,832 were examined and closed. At the close of the year 329 reports covering \$3,138,249

were on hand awaiting adjustment.

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

Number of claims received and disposed of by the Miscellaneous Division during the fiscal year 1951

		Refund	A	hateme <u>n</u> t	Re	demption	Un	collectible
	Num- ber	Amount	Num- ber	Amount	Num- ber	Amount	Num- ber	Amount
Miscellaneous excise:								
On hand July 1, 1950	925	\$3, 542, 927, 80	139	\$341, 848, 67		ļ	30	600.000. 04
Received	3, 240	4, 412, 272, 39	432	669, 696, 94	[\$29, 089, 34 1, 201, 756, 80
Reopened	76	326, 706, 32	2	13, 290, 87			084	46, 84
Allowed	2, 458	1, 502, 173, 81	290	304, 835, 38			903	1, 116, 455, 62
Rejected	470	985, 195, 86	60	216, 584, 91			200	13, 709, 43
On hand June 30, 1951	1, 313	5, 794, 536. 84	223	503, 416, 19				20,100140
Transferred to A&C			1 1					
Feh. 28, 1951				******			23	100, 727, 98
Miscellaneous stamps:								
On band July 1, 1950	113	156, 009. 09	53	112, 107. 74		\$126, 617. 48	5	333. 25
Received	1, 527	378, 419, 60	201			1,472,118.66	498	40,033.08
Reopened	5	2, 930. 25	4	1, 141. 11	. 9	9, 785. 68		
Allowed		80, 890, 62	207	35, 465. 88	2,378	1,388,040.56	482	39, 815. 15
On hand June 30, 1951	134 368	401, 283, 04	21	101, 428.18	218	107, 713. 52	1	160.13
Transferred to A&C	308	55, 185. 23	30	8, 147. 85	545	112, 767. 74		
Feb. 28, 1951			l i			:		
Narcotics:							15	391.05
On hand July 1, 1950	6	7.40			1	120.10		
Received	139	325, 80	1	1.00	54	130.18 486,98		
Reopened		320, 60	-	1.00	02	400'89		
Allowed	132	292, 75	1	1.00	48	567.36		
Rejected.	3	11.60	•	1.00	2	2.00		
On hand Juns 30, 1951	1ŏ	28. 85			5	47.80		

Number of claims received and disposed of by the Miscellaneous Division during the fiscal year 1951—Continued

	I	Refund	Ab	atement	Reć	lemption	Unco	llectible
	Num- ber	Amount	Num- ber	Amount	Num- ber	Amount	Num- ber	Amount
Marihuana: On hand July 1, 1950 Received	1 1 2 3	\$2, 546. 81 2, 066. 00 650. 00 650. 00 2, 546. 81 2, 068. 00	14 14 1 2 11 6	700, 00 800, 00			257	\$2, 795. 45 708, 986. 35 10. 00 639, 688. 66 5, 601. 57
Feb. 28, 1951 Silver: On hand July 1, 1950 Received. Reopened Allowed Rejected On hand June 30, 1951	3 2	3, 241.34		22, 483, 58 187, 906, 60 177, 366, 59 48, 05 32, 975, 54	6 1 2 3	\$27, 623, 21 5, 97 2, 518, 03 25, 099, 21		
On hand June 30, 1951 Coal: On hand July 1, 1950 Received Reopened Allowed Rejected On hand June 30, 1951							- g	1, 791. 82
Allowed Rejected On hand June 30, 1951								
On hand July 1, 1950 Received	- 85 666	138, 787, 68 15, 941, 198, 96	i					
Allowed Rejected On hand June 30, 1951 Total:	11 170	15, 428, 189. 10 94, 455. 6	3			-		32, 218, 04
On hand July 1, 1950 Received Reopened	- 5, 577 - 83 - 4, 365	3, 875, 166, 9 20, 740, 997, 6 330, 824, 5 2, 141, 881, 9 16, 820, 467, 7	4 863 1 7 7 729	960, 902, 6 15, 131, 9 519, 468, 8 341, 665, 5	0 2,646 8 2,42 2 22	9, 785. 6 9, 785. 6 7 1,388,613.8 2 110, 233. 5	5 1,652 8 1 9 1,651 5 6	1, 952, 568. 05 56. 84 1, 797, 751. 26 19, 471. 13
Rejected On hand June 30, 1951 Transferred to A&C Feb. 28, 1951	1,808	5, 984, 639. 4			6 55	137, 914. 7	46	167, 620. 5

Miscellaneous credit cases.—There were 8,253 cases, involving taxes of \$13,791,303, received during the year. A total of 8,192 cases, involving \$13,815,442, was disposed of by the allowance of 8,165 cases, representing \$13,811,293, and the rejection of 27 cases, amounting to \$4,149.

ALCOHOL TAX UNIT

General functions.—The Alcohol Tax Unit is charged with the administration of the laws relating to the production, warehousing, tax-payment, rectification, packaging, and distribution of distilled spirits, wines and fermented malt liquors; the production, warehousing, tax-payment, denaturation, and distribution of industrial alcohol; the determination, assertion, and assessment of taxes and penalties on such liquors; the investigation of returns covering occupational and commodity taxes; the regulation of the manufacture and use of liquor bottles; the chemical analysis of liquors and other products to determine their taxable status and proper labeling; the administration of the provisions of the Federal Alcohol Administration Act relating to the regulation of interstate and foreign commerce in distilled spirits, wines, and fermented malt liquors, and the labeling and advertising

thereof; and with the investigation, detection, and prevention of willful and fraudulent violations of the internal revenue laws relating thereto.

REPORT OF COMMISSIONER OF INTERNAL REVENUE

The functions of the Unit are classified as permissive, enforcement, and basic permit and trade practice. In addition to the headquarters office, there are 15 field districts. The supervisors of such districts administer, within their respective districts, internal revenue laws and regulations relating to alcoholic liquors and denatured alcohol and the Federal Alcohol Administration Act.

PERMISSIVE ACTIVITIES

Plants and permittees .-- On June 30, 1951, there were authorized to operate a total of 2,102 registered and fruit distilleries, internal revenue bonded warehouses, industrial alcohol plants and warehouses, denaturing plants, rectifying plants, tax-paid bottling houses, wineries, breweries, vinegar plants, and fruit flavor concentrate plants as compared with 2,145 as of June 30, 1950. This represents a decrease of 43 establishments. As of June 30, 1951, there were 483,967 wholesale and retail dealers, as compared with 500,966 a year ago, representing a decrease of 16,999 dealers, or 3.4 percent. The total number of plants and permittees of all classes, as of June 30, 1951, was 502,818 as compared with 519,970 a year ago, representing a decrease of 17,152 or 3.3 percent. A table showing the number for each class as of June 30, 1951, is included in the Appendix.

Collections.—For the seventh consecutive year, over two billion dollars were collected in Federal liquor taxes on domestic and imported liquors (distilled spirits, fermented malt liquors, and wines), representing receipts from excise taxes, rectification tax, floor stocks taxes, special and occupational taxes, and bottle or container stamps. The total collections of \$2,546,807,925 during the year, the highest on record, represent an increase of \$327,605,840 or 14.8 percent, as compared with collections of \$2,219,202,085 during 1950.

The total collections on distilled spirits alone in the fiscal year 1951 again exceeded one billion dollars, representing an increase of approximately 336 millions from collections for 1950. Such collections amounted to 71.0 percent of the total liquor tax collections in 1951, compared with 66.4 percent in the fiscal year 1950.

The total collections from all domestic and imported liquor taxes during 1951 for distilled spirits, fermented malt liquors, and wines, representing receipts from excise taxes, rectification tax, floor stocks taxes, special and occupational taxes, and bottle or container stamps, are compared with such collections during the preceding year in the following table:

Source	Tax co	llections	Chang	e
SOURCE	Fiscal year 1951	Fiscal year 1950	Amount	Percent
Distilled epirits Fermented malt liquors Wines	\$1,809,420,696 669,471,182 67,916,047	\$1,473,768,653 672,194,872 73,238,560	+\$835, 652, 043 -2, 723, 690 -5, 322, 513	+22.
Total	2, 546, 807, 925	2, 219, 202, 085	+327, 605, 840	+14

The total excise tax collections on domestic and imported distilled spirits for the fiscal year 1951 amounted to \$1,746,005,581, as compared with \$1,421,081,478 for the preceding year, representing an increase of 22.9 percent.

The total excise tax collections on domestic distilled spirits for 1951 amounted to \$1,573,643,803, as compared with \$1,294,737,368 for 1950, an increase of \$278,906,435, or 21.5 percent. The total excise taxes on imported distilled spirits for 1951 amounted to \$172,361,778, compared with \$126,344,110 for 1950, an increase of \$46,017,668, or 36.4 percent.

The total excise tax collections from all domestic and imported liquor taxes during 1951 for distilled spirits (exclusive of seizures, penalties, etc.), fermented malt liquors, and wines are compared with such collections during the preceding year in the following table:

	Total excise t	ax collections	Chang	9
Source	Fiscal year 1951	Fiscal year 1950	Amount	Percent
Distilled spirits: Domestic	\$1,573,643,803 172,351,778	\$1, 294, 737, 368 126, 344, 110	+\$278, 906, 435 +46, 017, 668	+21.8 +36.6
Total	1, 746, 005, 581	1, 421, 081, 478	+324, 924, 103	+22.5
Fermented malt liquors	665, 008, 720	667, 410, 819	-2, 402, 099	-,,
DomesticImported	63, 515, 970 3, 737, 933	70, 001, 250 2, 599, 748	-6, 485, 280 +1, 138, 185	-9.3 +43.8
Total	67, 253, 903	72, 600, 998	-5, 347, 095	-7.
Grand total	2, 478, 268, 204	2, 161, 093, 295	+317, 174, 909	+14.

Production of distilled spirits.—The total production of all distilled spirits for the fiscal year 1951 (by registered and fruit distilleries) amounted to 401,452,796 tax gallons, as compared with 208,235,050 tax gallons produced during the preceding fiscal year. The production of whisky for 1951 amounted to 205,702,460 tax gallons, as compared with 118,760,487 tax gallons for the preceding year.

Beginning with the fiscal year 1951, distillers were requested to report production of whisky, by kinds. Such production was as follows: 147,630,180 tax gallons of bourbon whisky, 35,246,437 tax gallons of corn whisky, 17,341,662 tax gallons of rye whisky, 76,993 tax gallons of Scotch-type whisky, and 5,407,188 tax gallons of other whisky designated as bourbon mash whisky, rye mash whisky, etc., by virtue of being packaged in reused cooperage.

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

	F	roduction of d	listilled spirits	- 2145
	Tax gallons		Change	
	Fiscal year 1951	Fiscal year 1950	Amount	Parcent
By registered distilleries: Whisky Brandy Rum	205, 702, 460 184, 655	118, 760, 487	+86, 941, 973 +184, 655	+73. 2
Beverage. Industrial. Gin. Vodka 1. Solvite	240, 826 1, 789, 354 8, 962, 289 148, 101	215, 850 1, 564, 898 4, 735, 862	+24, 976 +224, 456 +4, 226, 427	+11.6 +14.3 +89.2
Spirits	148, 264, 970 365, 292, 655	59, 235, 847 184, 512, 944	+89, 177, 224	+150.5
By fruit distilleries: Brandy	11, 399, 831	5, 364, 004	+180, 779, 711 +6, 035, 827	+98.0
Spirits. Total	24, 760, 310 36, 160, 141	18, 358, 102 23, 722, 106	+6, 402, 208	+112.5 +34.9 +52.4
Grand total	401, 452, 796	208, 235, 050	+193, 217, 746	+92.8

¹ Included with spirits in fiscal year 1950.

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

The total tax-paid withdrawals of all distilled spirits (including alcohol) amounted to 174,625,188 tax gallons during the fiscal year 1951, as compared with 144,123,699 tax gallons for 1950.

Tax-paid withdrawals of each kind of distilled spirits for the fiscal year 1951 is compared with such tax-paid withdrawals for 1950 in the following table:

	Tax-paid withdrewals of distilled spirits			
	Tax gallons		Change	
	Fiscal year 1951	Fiscal year 1950	Amount	Percent
Whisky: Bottled-in-bond Total Brandy Rum Jin Vodka ¹	12, 350, 241 76, 442, 149 2, 822, 940 8, 375, 304 107, 554 43, 764, 543	10, 869, 613 60, 499, 332 2, 332, 555 290, 016 4, 661, 720 35, 775, 200	+1, 480, 628 +15, 942, 817 +489, 492 -676 +3, 713, 584 +8, 096, 897	+13.6 +26.4 +21.0 2 +79.7
Total	131, 800, 937 42, 824, 251	103, 558, 823 40, 564, 876	+28, 242, 114 +2, 259, 375	+27. 3 +5. 6
Grand total	174, 625, 188	144, 123, 699	+30, 501, 489	+21. 2

Included with spirits in fiscal year 1950.

Tax-free withdrawals of distilled spirits.—During the fiscal year 1951 a total of 45,080,342 tax gallons of distilled spirits were withdrawn tax-free, which includes 9,509,670 tax gallons of spirits withdrawn tax-free for use in Government owned plants for the production of butadiene for the synthetic program, as compared with 26,035,654 tax gallons for 1950. It also includes 9,021 tax gallons of spirits transferred to denaturing plants for denaturation, as compared with 211,609 tax gallons for 1950.

Transfers for redistillation.—In the first two months of the fiscal year 1951, during which authority for such transactions remained effective, 8,826,019 tax gallons were transferred to industrial alcohol bonded warehouses for redistillation, as compared with 27,932,979

tax gallons for 1950.

Materials used in production of rectified products.—The total taxpaid domestic and imported distilled spirits and wines used in the production of rectified products during the fiscal year 1951 amounted to 122.529,358 proof gallons, consisting of 37,801,722 proof gallons of whisky, 45,893,475 proof gallons of spirits, 34,675,480 proof gallons of alcohol, and 4,158,681 proof gallons of other materials. (A breakdown of domestic and imported distilled spirits and wines used in the production of rectified products is included in the Appendix.)

Production of rectified products.—The total production of rectified products for the fiscal year 1951 amounted to 122,373,347 proof gallons, consisting of 108,152,354 proof gallons of whisky, 7,790,752 proof gallons of gin, 3,518,490 proof gallons of cordials and liqueurs, and 2,911,751 proof gallons of other products, as compared with the total 1950 production of 107,861,483 proof gallons, consisting of 94,907,517 proof gallons of whisky, 7,784,318 proof gallons of gin, 2,946,210 proof gallons of cordials and liqueurs, and 2,223,438 proof

Consumption of distilled spirits.—The total distilled spirits bottled during the year (exclusive of distilled spirits bottled for exportation) amounted to 195,068,320 wine gallons, of which 141,023,607 wine gallons were rectified products, 41,663,254 wine gallons were unrectified products (other than bottled-in-bond), and 12,381,459 wine gallons were bottled-in-bond products. This compared with a total of 161,117,048 wine gallons bottled during the fiscal year 1950, consisting of 123,893,080 wine gallons of rectified products, 26,327,221 wine gallons of unrectified products (other than bottled-in-bond), and 10,896,747 wine gallons of bottled-in-bond products. The total whisky bottled amounted to 167,508,763 wine gallons for 1951 as compared with 139,653,133 wine gallons during the prior fiscal year. The total rectified whisky bottled during the fiscal year 1951 contained 35.0 percent of whisky, as compared with 35.1 percent for 1950 and

35.4 percent for 1949.

Stocks of distilled spirits.—The total stocks of whisky, brandy, rum, gin, vodka, and spirits as of June 30, 1951, amounted to 901,106,188 original tax gallons, as compared with 708,562,193 original tax gallons as of June 30, 1950, or an increase of 27.2 percent. The stocks of whisky increased from 643,279,511 original tax gallons as of June 30, 1950, to 751,233,178 original tax gallons as of June 30, 1951, or 16.8 percent. The stocks of whisky 4 years old or older amounted to 155,564,166 tax gallons as of June 30, 1951, as compared with

91,147,103 tax gallons as of June 30, 1950, an increase of 70.7 percent. The stocks of spirits increased from 50,691,314 original tax gallons as of June 30, 1950, to 134,816,711 original tax gallons as of June 30, 1951, or 166.0 percent.

Specially denatured rum.—During the year there were produced 1,201,947 wine gallons of specially denatured rum, as compared with

1,084,077 wine gallons for 1950.

Fermented malt liquors.—Production of fermented malt liquors during the fiscal year amounted to 88,976,226 barrels, or 0.2 percent more than the preceding year (88,807,075 barrels). Tax-paid withdrawals were 83,246,162 barrels, or 0.3 percent less than the preceding year (83,511,994 barrels). Tax-free withdrawals for export were 859,254 barrels, an increase of 330,549 barrels as compared with the

fiscal year 1950.

Wines.—Production of still wines amounted to 136,300,127 wine gallons, or 32.4 percent more than the preceding year (102,966,972 wine gallons). Tax-paid withdrawals of still wines amounted to 123,253,307 wine gallons, or 7.4 percent less than the preceding year (133,055,099 wine gallons). Tax-paid withdrawals of domestic sparkling wines amounted to 23,789,448 half-pint units, an increase of 13.6 percent from the preceding year (20,934,246 half-pint units). Tax-paid withdrawals of vermouth produced at wineries amounted to 2,673,420 wine gallons, an increase of 15.9 percent from the preceding year (2,306,526 wine gallons). Tax-paid withdrawals of aperitif wines produced at wineries amounted to 234,881 wine gallons as compared with 219,608 wine gallons for the preceding year. Production of distilling materials at wineries (to be used at fruit distilleries) amounted to 289,521,298 wine gallons, or an increase of 48.6 percent as compared with 194,890,132 wine gallons, for the prior fiscal year.

Production of ethyl alcohol.—The total ethyl alcohol production for the year amounted to 444,935,011 proof gallons, as compared with 313,535,129 proof gallons for 1950, an increase of 41.9 percent.

Importation of ethyl alcohol.—The total withdrawals from customs custody for the fiscal year 1951 amounted to 200,379,401 proof gal-

lons. There were no withdrawals for the fiscal year 1950.

Tax-free withdrawals of undenatured alcohol.—The total tax-free withdrawals of ethyl alcohol during the year, consisting of withdrawals for denaturation, for the use of the United States, for hospital, scientific and educational use, for export, for transfer to customs manufacturing bonded warehouses, and in Puerto Rico for medicinal, beverage, and other purposes, amounted to 493,699,293 proof gallons of domestically produced ethyl alcohol (including imported alcohol mingled with domestic alcohol), and 23,555,685 proof gallons of imported ethyl alcohol (not mingled with domestic alcohol), or a grand total of 517,254,978 proof gallons.

The total quantity of domestic and imported ethyl alcohol withdrawn for denaturation during the year amounted to 455,999,873 proof gallons. (This represents the quantity of domestic and imported alcohol and spirits (impure distillates) produced by registered distilleries and redesignated upon receipt at denaturing plants as alcohol, which was actually used at denaturing plants for denaturation, in lieu of the quantity transferred to denaturing plants as reported in

prior years as withdrawals for denaturation, as during the current fiscal year both domestic and imported alcohol was removed, without denaturation, from denaturing plants for use of the United States.) The total quantity of domestic and imported ethyl alcohol withdrawn for use of the United States amounted to 58,685,186 proof gallons, of which 57,519,396 proof gallons were withdrawn tax-free for use in Government owned plants for the production of butadiene for the synthetic rubber program. During the year a total of 2,383,124 proof gallons of domestic and imported ethyl alcohol were withdrawn for hospital, scientific, and educational use.

Tax-paid withdrawals of ethyl alcohol.—During the year there were tax-paid 42,824,251 proof gallons of ethyl alcohol as compared with 40,564,876 proof gallons for 1950. The quantity of ethyl alcohol produced for beverage purposes by industrial alcohol plants is not available. The best available figure is the quantity of domestic ethyl alcohol used in production of rectified products, which amounted to

34,675,480 proof gallons for the fiscal year 1951.

Stocks of undenatured alcohol.—As of June 30, 1951, the stocks of domestic and imported ethyl alcohol amounted to 118,766,184 proof gallons, as compared with 23,247,967 proof gallons as of June 30,

1950, an increase of 410.9 percent.

Production of denatured alcohol.—During the year there were produced 243,998,614 wine gallons of specially denatured alcohol, as compared with 170,259,583 wine gallons for the fiscal year 1950; and 1,438,564 wine gallons of completely denatured alcohol, as compared with 4,414,058 wine gallons for the fiscal year 1950. The total production was 245,437,178 wine gallons, as compared with the total production of 174,673,641 wine gallons for 1950.

The quantity of specially denatured alcohol used in the manufacture of synthetic rubber amounted to 17,415,696 wine gallons for the fiscal year 1951, as compared with 3,872,867 wine gallons for 1950.

Production of vinegar.—The production of vinegar by the vaporizing process for the fiscal year 1951 amounted to 8,884,283 gallons (100-grain strength) as compared with 14,448,276 gallons (100-grain strength) for the fiscal year 1950.

Production of volatile fruit-flavor concentrates.—The production of volatile fruit-flavor concentrates for the fiscal year 1951 amounted to 387,980 wine gallons as compared with 26,201 wine gallons for the

fiscal year 1950.

Assessments.—There were received and reviewed for tax hability during the year, 8,213 reports of inspection and investigation by field offices, as compared with 7,118 during the year 1950. The review disclosed that liability to taxes in the amount of \$2,479,159 was incurred in 3,511 of such cases, as compared with 3,233 cases, in the amount of \$1,812,984, in the fiscal year 1950.

During the year the Alcohol Tax Unit certified to the Commissioner 435 assessment lists, totaling 3,535 items aggregating \$2,533,341.

Claims for redemption of stamps, abatement, and refund of taxes.—Claims for redemption of stamps, abatement of assessments, uncollectible assessments, and refunds of taxes, received or reopened during the year totaled 7,271 and amounted to \$2,820,194, as compared with 15,876 claims amounting to \$11,304,334 during the preceding year.

There were allowed 7,635 claims which amounted to \$2,359,500, as compared with 13,940 claims amounting to \$11,468,885 during the year 1950. There were rejected 523 claims which amounted to \$389,086, as compared with 834 claims amounting to \$628,312 in the previous year. The number of claims on hand at the end of the year was 1,049 aggregating \$772,755.

REPORT OF COMMISSIONER OF INTERNAL REVENUE

Claims for remission of taxes on distilled spirits and wines. - During the year there were received 977 claims, amounting to \$3,465,898 compared with 3,441 claims, amounting to \$16,638,367, received

during the preceding year.

There were allowed during the year 634 claims for remission of tax on distilled spirits, amounting to \$3,191,944, and 243 claims for remission of tax on wines, amounting to \$306,715, as compared with the allowance, in 1950, of 2,767 claims for remission of tax on distilled spirits, amounting to \$15,814,175, and 249 claims for remission of tax on wines, amounting to \$990,262. There were rejected during the year 88 claims for remission of tax on distilled spirits, amounting to \$14,185, and 66 claims for remission of tax on wines, amounting to \$5,835, as compared with 766 claims for remission of tax on distilled spirits, amounting to \$182,935, and 84 claims for remission of tax on wines, amounting to \$8,282, which were rejected in 1950.

The reduction in the number of claims received and processed was due to the enactment of Public Law 448, Eighty-first Congress, effective September 1, 1950, which greatly liberalized provisions of law relating to relief from tax on distilled spirits lost or destroyed while

in bond.

Claims for drawback of tax on distilled spirits used in nonbeverage products.—During the year 4,027 claims amounting to \$33,538,740 were received, compared with 4,060 claims amounting to \$28,375,106 received during the preceding year. There were allowed this year 4,016 claims amounting to \$34,072,660, compared with 3,976 claims amounting to \$28,008,794 allowed in the year 1950. There were rejected during the year 19 claims amounting to \$19,395, compared with 30 claims amounting to \$63,014 rejected in the year 1950.

Export claims. - During the year there were received 5,014 claims, amounting to \$3,217,691, for drawback of tax on the following products exported: distilled spirits and wines bottled or packaged especially for export, distilled spirits exported in original packages, alcohol used in flavoring extracts and toilet and medicinal preparations, and stills, as compared with 5,221 claims amounting to \$3,056,094 received in the year 1950. There were allowed this year 5,103 claims amounting to \$3,352,963, as compared with 5,010 claims amounting to \$2,989 677 allowed in the year 1950. During the year 4 claims amounting to \$41,056 were rejected, as compared with 7 claims amounting to

\$6,083 rejected in the year 1950.

Offers in compromise under internal revenue laws.—During the year 2,914 offers in compromise aggregating \$293,480 were received, 2,782 offers aggregating \$276,355 were accepted, and 126 offers aggregating \$20,057 were rejected; no offers were returned to the district supervisors for further investigation. These figures are comparable to the following for the year 1950: 3,859 offers aggregating \$376,724 received. 3,696 offers aggregating \$334,879 accepted, 144 offers aggregating \$36,573 rejected and 6 offers aggregating \$125 returned for further

investigation. Offers in compromise under the Federal Alcohol Administration Act. During the year, 200 offers in compromise aggregating \$61,950 were received, 189 offers aggregating \$66,575 were accepted, 11 offers aggregating \$1,575 were rejected and 2 offers aggregating \$650 were returned to the district supervisors for further investigation. These figures are comparable to the following for the year 1950: 234 offers aggregating \$48,170 received, 218 offers aggregating \$27,785 accepted, 17 offers aggregating \$3,935 rejected and 2 offers aggregating \$550 returned for further investigation.

Laboratory activities .- During the year the laboratory in Washington, D. C., received 3,644 samples, as compared with 5,468 samples for

the preceding year.

The branch laboratories received 38,213 samples during the year, as compared with 46,759 samples for the year 1950. Approximately 26 percent of the samples examined in the field were narcotics.

Methods for analyzing wines were improved as the result of the use of equipment, purchased last year, whereby the presence of artificial flavors and other adulterants in wines is more readily detected.

The Washington laboratory collaborated with the Association of Official Agricultural Chemists in developing and selecting methods of analyses for official adoption. Collaborative work was also done with the United Nations to improve the present methods of assaying opium and to develop methods for identifying the country of origin of illegal

The branch laboratories analyzed samples taken by officers of this Bureau and by narcotic officers in investigations of violations of Internal Revenue laws and regulations and the Harrison-Anti-Narcotic Act. The chemists served as technical advisors to the district supervisors, as instructors in schools conducted in the field offices for inspectors and storekeeper-gaugers, and assisted, as requested, in the inspection of plants, permittees and dealers which operate under the supervision of the Unit. Although routine activities consume the greater part of chemists' time, many of the methods of analysis now used were developed in the branch laboratories and valuable suggestions frequently originate therein.

A field laboratory developed an automatic slop tester (spent beer

or stillage) and drawings were sent to the distilling industry.

An improved method for the determination of methanol has been developed.

A method for detecting and determining propylene glycol, glycerine, and isopropyl alcohol was sent to all field laboratories for use in analyzing products for which drawback of tax is claimed.

The following papers were presented in the annual meeting of the Association of Official Agricultural Chemists:

Chromatographic Adsorption of Wines

The Effect of Various Adsorbent Concentrations on Whisky

Determination of Alcohol in Wines, Vermouths, and Cordials by Use of Immiscible Solvent

The following articles were published:

Determination of Alcohol in Wines and Liqueurs-Journal of the Association of Official Agricultural Chemists

Wines of the World-book

Berry and Fruit Wines-mimeographed

A study of Whisky Stored For Four Years In Plywood Barrels-multilithed

FIELD INSPECTION DIVISION

Field examiners, serving as representatives of the headquarters office, and operating directly therefrom, continued the inspection of field offices in order to examine, coordinate, and supervise the permissive and administrative functions of the fifteen field districts.

Field examiners also participated as advisors in developing and drafting revised procedure and regulations and as reviewers of the proposed regulations prepared pursuant to Public Law 448, Eightyfirst Congress, and subsequently conducted training conferences in all major districts in order to indoctrinate top-level personnel in the new procedures and techniques required.

One of the major programs during the year was the inspection by Bureau examiners of a large number of established plants and permittees to determine conformance with operational requirements and the adequacy and efficiency of the supervision of such establishments

maintained by field office personnel.

The master meter repair program conducted with the cooperation of the National Bureau of Standards was expanded and improved to the extent that a considerable monetary saving in the cost of meter repairs was effected and the return of serviceable meters to the field was facilitated.

Field examiners continued to develop and prepare instructional matter for the guidance of field office personnel and initiated, organized, and reviewed material preparatory to the revision of the Inspectors Manual dealing with the inspection of retail and wholesale

liquor dealers.

Since the production of distilled spirits for defense purposes was greatly increased during the year, while the production of beverage spirits, in anticipation of possible restrictions on the use of grain for such purpose, remained large, the amount of supervision required reached such a high level that it was necessary to drastically curtail the retail liquor dealer inspection program in order that inspectors ordinarily assigned to such work might be detailed to plant supervision activities.

During the fiscal year, a total of 223,335 inspections of plants and permittees were made by field office personnel, of which 2,995 were made pursuant to original applications filed by persons in the beverage liquor business or in the industrial alcohol industry. The reassignment of inspectors to plant supervision resulted in a reduction of over

100,000 in the number of retail dealers inspected.

Final administrative review of the action taken with respect to applications, notices, bonds, plats, plans, and other documents required by law and regulations to be filed in connection with new establishments, changes in premises and equipment, and discontinuances involved 17,992 items.

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

ment activities are contained in the Appendix.

Administrative procedure. - During the year continued improvements were made in administrative procedure relating to operations, transactions, and inspections of plants and permittees. In furtherance of the Bureau of Internal Revenue Management Improvement Plan, the Procedure Division, operating under the direction of the Assistant Deputy Commissioner, Permissive, was reorganized and expanded in January 1951 to include planning functions of the Unit with respect to permissive activities, and was redesignated "Planning and Procedure Division." A new section, designated as the "Rules and Regulations Section," was established to devise methods and procedures in the form of regulations, manuals, audit procedures, mimeographs, circulars, and forms, essential to the governing of the liquor industry and the permissive operations of the headquarters and field offices of the Unit and for the processing of cash award suggestions.

The work of conforming all regulations to the Federal Register Regulations, at the request of the National Archives, continued during the year. Revised regulations pertaining to the disposition of substances used in the manufacture of distilled spirits, and the disposition of denatured alcohol, denatured rum, and substances or preparations containing denatured alcohol or denatured rum were published.

Under the Act of June 17, 1950 (Public Law 566, Eighty-first Congress), which amended section 3 of the act of June 18, 1934, relating to the establishment of foreign-trade zones, by providing that liquors and other articles withdrawn for deposit in a zone for exportation will be considered exported for the purpose of the internal revenue laws generally and regulations thereunder, a proposed new Regulations 31 (Part 199) was prepared. To effectuate the law during the period prior to publication of the regulations a temporary procedure, using modified exportation regulations and forms, was

placed in effect. Shortly after the developments in Korea indicated a need of alcohol for the defense effort, a survey was made for the purpose of ascertaining the alcohol and spirit producing capacities of industrial alcohol

plants and registered distilleries. This survey was completed near the end of October 1950, at which time Government owned units, built during World War II to produce butadiene from alcohol, were placed into operation. Treasury Decision 5814, effective November 8, 1950, was issued authorizing the withdrawal, in bulk, free of tax for use of United States, of distilled spirits from registered distilleries, fruit distilleries, and internal revenue bonded warehouses, and alcohol

from industrial alcohol plants and bonded warehouses, through the

use of pipelines, tank cars, tank trucks, tank barges, or other conveyances approved by the Commissioner. In order to provide for

more flexible operations House-Joint Resolution No. 73, which was enacted as Public Law 76, Eighty-second Congress, was introduced to authorize the use of beverage spirits for industrial purposes in convection with the synthetic rubber program and other phases of the national preparedness program, under regulations to be issued by the Secretary of the Treasury. At the time this bill was introduced, the preparation of regulations to effectuate its provisions was begun. This work was completed during the year.

Various amendments of regulations were made in the interests of

improved procedures, as follows:

To incorporate in Regulations 7 provisions relating to the gauging of brandy at bonded wineries formerly in the Gauging Manual, and to conform Regulations 7 to the provisions of the Act of February 21,

1950 (Public Law 448, Eighty-first Congress). (T. D. 5798.)
Authorizing the transfer of alcohol, by pipeline, after taxpayment, to contiguous rectifying plants and taxpaid bottling houses, and by tank truck to other establishments; delegating to district supervisors the authority to approve the establishment of industrial alcohol plants, bonded warehouses, and denaturing plants; modifying requirements concerning the construction of alcohol tanks, the painting of pipelines, and the specifications for graduations of beams or dials of tank scales at industrial alcohol plants, bonded warehouses, and denaturing plants; providing for the approval of alternate methods of adding denaturants to ethyl alcohol under unusual circumstances; liberalizing the requirements concerning the filing of indemnity bonds to cover removals of equipment; and incorporating regulations applicable to the gauging of alcohol formerly contained in the Gauging Manual, but which were deleted from the current revision of such manual. (T. D. 5801.)

Modifying the limitation on the amelioration of wine by the addition of sugar; providing a standard of identity for "retsina" wine; providing a standard of identity for "crackling" wine as a type of sparkling wine; eliminating the requirement that champagne and champagne type sparkling wine must be white wines so that pink and red sparkling wines may bear such designation; modifying the standards of fill for wines; permitting under certain conditions, imported vintage wines bottled in this country to be labeled to show the vintage year; and affording relief from other technical requirements of the regulations governing the labeling and advertising of wines. (T. D.

5797.)

Prescribing standards for the solids content of wines, ameliorated or sweetened with sugar or sugar and water solution, consistent with labeling requirements prescribed by Treasury Decision 5797.

(T. D. 5830.)

Conforming Regulations 28 to the revised Regulations 11 and 15 and the Gauging Manual; and providing, in lieu of an cath, a declaration subject to the penalties of perjury on certain forms relating to exportation of liquors with benefit of drawback. (T. D. 5804.)

Including in the definitions of "substances" in Regulations 17 the words "charred kegs and barrels" in order that returns may be required from distributors of such containers, and eliminating minimum specifications of quantities of raw materials on which records are to be maintained by distributors. (T. D. 5821.)

Modifying specially denatured alcohol Formula No. 2B to permit the use of rubber hydrocarbon solvent as an alternate denaturant to assure continuation of the formula if the benzol supply becomes

critical. (T. D. 5846.)

It was found that the method of taxpaying spirits gauged in gauging tanks was slowing down the removal of such spirits. The method required, after the gauging was completed, a prescribed form be submitted with proper remittance to the collector, the receipting on such form by the collector and the return to the storekeeper-gauger of a certificate of taxpayment, after which the spirits could be removed. To obviate this delay, Regulations 4, 5, and 10 were amended to authorize the use of the new series of distilled spirits stamps to effect taxpayment by surrendering cancelled stamps to the storekeepergauger immediately following the gauge of the spirits. (T. D. 5806.) Liberalizing the procedure relating to the rinsing of packages

dumped for gauging in warehouses and the use of rinsings in rectifying plants and tax-paid bottling houses by providing an alternate method whereby packages not rinsed in warehouses could be rinsed at rectifying plants and tax-paid bottling houses if the rinse water is tax-paid.

(T. D. 5809.)

Authorizing the continued use of the method of taking average tare in gauging individual packages as an alternate to the use of bulk gauging tanks or the taking of actual tare on each package, to permit the industry to continue to operate efficiently until the emergency defense conditions relax and the industry is able to obtain bulk gauging equipment. (T. D.'s 5822, 5842.)

Authorizing the temporary use of tank trucks, as an emergency measure, upon the showing of the unavailability of tank cars for the transfer in bond of distilled spirits; and the transportation of distilled spirits removed for fortification of wine. (T. D. 5824.)

During the year a total of 297 cash awards suggestions were closed, of which 51 were adopted. The Planning and Procedure Division was responsible for putting adopted suggestions into effect, including the necessary revision of regulations, forms, and administrative procedure. BASIC PERMIT AND TRADE PRACTICE ACTIVITIES

Permits.—The Federal Alcohol Administration Act requires all bottlers of distilled spirits, rectifiers, wine blenders, producers (other than brewers), importers, and wholesalers of alcoholic beverages to secure basic permits. The number of outstanding basic permits of all classes in effect June 30, 1951, totaled 17,686 as compared with 18,303 in effect at the end of the previous year. A table, reflecting permit activity under the Federal Alcohol Administration Act during the year and the number of permits of each class in effect June 30, 1951, is included in the Appendix.

In keeping with recommendations made by the Senate Crime Investigating Committee, the forms and procedures employed in the issuance of basic permits are being revised to permit a more thorough

screening of applicants.

Labels. -- The Federal Alcohol Administration Act provides that no person engaged in business as a bottler or importer shall bottle, or remove from customs custody for consumption, any distilled spirits, wine, or malt beverages, unless he has obtained and has in his possession a certificate of label approval, or certificate of exemption from label approval, covering the labels affixed to the products domestically bottled or withdrawn in bottles from customs custody. During the year 36,173 applications were received, a slight decrease from last year's total of 37,431 applications. A table, showing the volume of work handled in this field during the year, appears in the Appendix.

Owing to numerous complaints from abroad with respect to the deceptive labeling of distilled spirits exported from the Virgin Islands which, by law, are exempt from the labeling provisions of the Federal Alcohol Administration Act, the Bureau obtained the cooperation of the Virgin Island authorities in adopting the Federal standards applicable to Scotch and Scotch type whiskies, and applying such standards to products exported from the Virgin Islands to world markets.

Advertising. For the purpose of determining compliance with the advertising provisions of the Federal Alcohol Administration Act and regulations issued thereunder, 148,377 alcoholic beverage advertisements, appearing in 30,295 publications, were reviewed during the year. Radio continuities numbering 11,322 and 3,648 pieces of "point-of-sale" advertising material were also examined. Regulatory action of a corrective nature was taken in 833 cases where minor technical irregularities were observed. Two cases involving more serious irregularities were closed upon the acceptance of offers in compromise. As a service to the industry and to forestall the dissemination of improper advertisements, the Bureau reviewed and commented upon 2,049 advertisements or advertising campaigns prior to publication.

Trade practice.—A resurgence of the "tie-in" sales practices in distilled spirits, which was prevalent in the shortage period during and immediately following World War II, was noted in connection with the importation and distribution of Scotch and Canadian whiskies in the United States. Prompt action on the part of the Bureau, coupled with a realization on the part of the retail trade that these "demand" whiskies would not be in short supply within the foreseeable future, appears to have resulted in a virtual cessation of such practices.

Five permits were suspended for varying periods for violations of the terms and conditions thereof; 26 permits were revoked, as required by statute, because the holders thereof had not engaged in operations for more than 2 years; and 170 cases, involving violations of the "permit", "tied-house", and "label" provisions of the Federal Alcohol Administration Act, were closed upon the acceptance of offers in compromise.

Interlocking directorates.—Seventy-three interlocking directorate applications, submitted pursuant to section 8 of the Federal Alcohol

Administration Act, were received and approved.

ENFORCEMENT ACTIVITIES

Seizures.—During the year 10,177 illicit stills were seized, together with 5,545,411 gallons of mash, 163,377 gallons of illicit liquors, and 2.246 automobiles and trucks, valued at \$2,845,345.

Violations of the internal revenue liquor laws, as reflected by enforcement statistics, continued to increase during the year. This upward trend was first observed in December 1947, following the

abandonment of sugar rationing in June of the same year. The increase in violations has been confined principally to the southern states. The underlying reason for the large volume of violations in the southern states is the preponderance of low income groups which furnish the demand for cheap spirits, coupled with the fact that more than 40 percent of the population is located in local option counties where tax-paid liquor is not readily available.

Arrests and prosecutions.—There were 10,384 persons arrested for violations of the internal revenue liquor laws; recommendations were made for the prosecution of 9,033 persons in Federal courts in Alcohol Tax Unit cases, an increase of 290 or 3.3 percent as compared with 1950; and 6,197 persons were indicted. There were 5,183 persons convicted, and as of June 30, 1951, there were 3,658 persons awaiting grand jury action and 1,632 persons awaiting trial action for internal revenue liquor law violations.

Applications for pardon and parole. - During the year one application for pardon and 1,012 applications for parole were examined and

Transportation of liquor into dry territory.—The Alcohol Tax Unit reports submitted. has again undertaken the task of enforcing the Liquor Enforcement Act of 1936 in so far as the State of Oklahoma is concerned, in view of the fact that Oklahoma Senate Bill No. 27 was approved by the State Senate February 7, 1951, and by the State House of Representatives on March 27, 1951, and became effective when signed by the Governor on April 5, 1951. This legislation entitles the dry State of Oklahoma to protection under the Liquor Enforcement Act of 1936 by the Federal Government. The Act prohibits importation or the attempt to import liquors into a dry State unless in accordance with the provision of the State law.

Accident investigations.—During the fiscal year ended June 30, 1951, the Enforcement Division of the Alcohol Tax Unit initiated 285 investigations, completed 307 and submitted reports on 307 accident investigations involving personnel of the Bureau of Internal Revenue while engaged on official business and resulting in personal injury to the employees or others and/or property damage to Government or

These investigations were made pursuant to Treasury Department private property. Circular No. 808, AT-Mimeograph No. 534, Revised, and AT-Circular No. 908 and supplements thereto, in order that the Bureau and Department would be in a position to pass properly on claims and defend the Government's, as well as the employees', interest in any suits or other action, growing out of the accidents, under the any suits Tort Claims Act, United States Employees Compensation Act, and the safety program.

Firearms program.—In September 1945 the Alcohol Tax Unit began an intensive investigative program to bring about the registration of machine guns, machine pistols, and other firearms coming within the purview of the National Firearms Act. This program was necessitated due to the fact that a large number of these firearms brought or sent to this country by members of the armed services were finding their way into the hands of criminals, either by illegal sale or theft, and were being utilized in the commission of violent crimes.

The program is still in force, and as of June 30, 1951, a total of 105,517 investigations have been conducted, resulting in the registration with the Commissioner of Internal Revenue of 15,641 firearms.

TECHNICAL STAFF

The Technical Staff is the final appellate agency of the Bureau of Internal Revenue for the determination of Federal income, profits, estate, and gift tax liability. It is an independent organization which acts for and in behalf of the Commissioner. In general, its work concerns the classes of taxation over which The Tax Court of the United States has jurisdiction. The Technical Staff organization is made up of an administrative headquarters office in Washington and 12 field divisions comprising 36 offices located throughout the United States. The duties of the personnel assigned to these field divisions are (1) to determine on behalf of the Commissioner the liability of taxpayers who have protested the findings of an internal revenue agent in charge prior to the filing of a petition with The Tax Court of the United States, (2) to consider offers submitted by taxpayers to settle cases which have been docketed by the Tax Court, and (3) to consider offers in compromise of liability for certain taxes. With respect to items (1) and (2), the heads of the field divisions have authority to act as the exclusive representatives of the Commissioner in cases within their territorial jurisdiction, except that stipulated settlements in docketed cases must be concurred in by representatives of the Chief Counsel for the Bureau, acting as Division Counsel.

Any settlement effected by the Technical Staff is final and will not be reopened unless it is shown that the disposition involved fraud, malfeasance, concealment or misrepresentation of a material fact, or

an important mistake in mathematical calculation.

With respect to World War II excess profits tax determinations, the Technical Staff's otherwise exclusive jurisdiction is subject to the authority of the Excess Profits Tax Council over issues arising under

section 722 of the Internal Revenue Code.

Field Offices.—The activities of the Technical Staff Field Divisions fall into two main classifications: (1) contested income, profits, estate, and gift tax cases not docketed by The Tax Court of the United States, including cases in the pre-90-day status, cases in the 90-day status, and cases involving overassessments and claims; and (2) cases docketed and pending before the Tax Court. The usual procedure in the field offices involves informal conferences and settlement discussions with taxpayers or their representatives. The statistical data summarizing the work accomplished by the Field Divisions are contained in tables 115-118 on pages 234-238.

With respect to contested cases not docketed before The Tax Court of the United States, there were 9,420 on hand July 1, 1950, awaiting Technical Staff action, and 920 awaiting action by taxpayers on statutory deficiency notices directed or sustained by the Technical Staff, or a total of 10,340 nondocketed cases. Receipts and dispositions during the year were as follows:

n hand July 1, 1950eceived		7, 236
leceived	_	
Total		17, 576
Total		
Dispositions:	4 374	
1 A Lind Law Accompant	776	
	1, 000	
Transferred to other Bureau agencies (bankruptcy, etc.)	54	
Transferred to other bureau agencies (7, 369
	_	
On hand at the close of June 30, 1951		10 207
On hand at the close of June 30, 1951		10, 20.

Of the number on hand at the close of the year 9,232 were awaiting Technical Staff action and 975 action by taxpayers on deficiency notices. In addition to the above dispositions, 1,041 subsidiary cases were closed in accordance with the action taken in the respective basic cases. Receipts of nondocketed cases in 1951 were less by 429 than receipts in 1950. Dispositions, exclusive of transfers and cases returned to internal revenue agents in charge without action, exceeded those of 1950 by 251.

During the fiscal year ended June 30, 1951, the Field Divisions directed the issuance of statutory deficiency notices in 2,202 cases. In 33.6 percent of these cases the taxpayer did not take an appeal to the Tax Court. The comparable percentage for the preceding 10-

year period, 1941 to 1950, inclusive, was 35.3.

During the year 453 cases wherein the statutory notice was issued direct by the internal revenue agents in charge were considered by the field divisions of the Staff during the statutory period for filing a petition. The internal revenue agent in charge was sustained in 216 of these cases without an agreement being received from the taxpayer and 237 were settled. With respect to the 216 statutory notices which were sustained, the taxpayers filed petitions with the Tax Court in 92 cases and defaulted in the remaining 124.

On July 1, 1950, there were 6,369 docketed cases on hand in the Technical Staff Field Divisions and 6,115 were received during the year. Settlements were effected in 3,336 of these cases, 541 were dismissed for various reasons by the Tax Court, and 1,064 were submitted to the Tax Court on the merits, leaving a balance of 7,543 on hand June 30, 1951. In addition to the dispositions summarized above, action was taken on 436 subsidiary cases which were closed in accordance with the closing of the respective basic cases. Receipts of docketed cases during 1951 exceeded receipts of any preceding year since decentralization. The average number received annually during the preceding 11-year period was 3,937. The average number settled during that period was 2,499 and the average number dismissed was

For the 12-year period (fiscal years 1940 to 1951, inclusive), Technical Staff reports show decisions handed down by the Tax Court in 12,018 docketed cases. Analyses of these decisions show a total of 4,671, or 39 percent, in which the Bureau's position was wholly

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sustained; 4,766, or 40 percent, in which the Bureau's position was partly sustained and partly reversed; and 2,581, or 21 percent, in which the Bureau's position was wholly reversed. The percentages for the fiscal year 1951, during which the court handed down 1,005 decisions, were 40 percent wholly sustained, 43 percent partly sustained and partly reversed, and 17 percent wholly reversed.

The following schedules reflect the case dispositions effected by the Technical Staff over the 12-year period ended with 1951:

CASES BEFORE THE TAX COURT

Cases	11-year period 1940 to 1950, inclusive	Percentage	Fiscal year 1951	Per- centage
Stipulated Dismissed Pried Total	27, 420 2, 833 11, 665	65. 41 6. 76 27. 83	3, 336 541 1, 064	67. 5: 10. 9: 21. 5:
	41,918	100.00	4, 941	100.00
CASES NOT BEFORE TH	HE TAX C	OURT		
Settled by agreement Defaulted by taxpayer after statutory notice Petitions filed by taxpayer after statutory notice. Unagreed overassessments and claims rejections. Total	42, 243 7, 896 15, 882 3, 841	60. 47 11. 30 22. 73 5. 50	4, 374 776 1, 568 429	61. 20 10. 86 21. 94 6. 00
Total	69, 862	100.00	7, 147	100, 00

The field divisions of the Technical Staff ended the fiscal year 1951 with a conference personnel of 287 and an audit, clerical and stenographic personnel of 348, or a total of 635.

In connection with the foregoing, attention is directed to table 118 on page 237 which reflects the work done by the Technical Staff over the period 1942 to 1951, inclusive, and the conference personnel engaged therein.

Compromise, extension of time, and closing agreements. - The field divisions of the Technical Staff consider offers in compromise of liability in income and profits tax and certain other types of cases, except where criminal prosecution, court proceedings, or delinquency penalties only may be involved. The head of each field division has final authority to reject any such offer or to recommend its acceptance by the Commissioner. A group in the headquarters office renders administrative and specialized technical assistance to the field offices in compromise cases. The headquarters office also considers applications for extension of time within which to pay income taxes, and reviews for the Commissioner final closing agreements executed under the provisions of section 3760 of the Internal Revenue Code.

There were 3,172 compromise cases on hand July 1, 1950. During the year 3,862 cases were received and 3,348 cases were disposed of, leaving 3,686 cases on hand June 30, 1951. There were no extension of time cases on hand at the beginning of the year. During the year 53 were received and 53 were disposed of, leaving no cases on hand on June 30, 1951. With respect to closing agreement cases, the number on hand for review July 1, 1950, was 87. During the year 238 were received and 247 disposed of, leaving a halance of 78 on

hand June 30, 1951. A summary of work done on compromise, extension of time, and final closing agreement cases is shown in table 117

on page 236.

Coordination of Field Activities. - An administrative headquarters office is maintained at the Bureau of Internal Revenue at Washington, D. C. It operates under the direction of the head of the Technical Staff in a managerial and advisory capacity. Since final settlement authority has been vested in the heads of the field divisions by the Commissioner, the headquarters office exercises no general settlement function. Its primary purpose is to assure in all field divisions efficient operations, uniformity in procedure and in the application of the law and regulations, and to provide the head of the Technical Staff with information from which he can ascertain the current conditions in each field division and which will aid him in determining future operating policies.

A selective review of cases handled to a conclusion in the field offices is made at the headquarters office, the objective of which is to secure information that will be of value in the future direction of the Technical Staff. Representatives of the headquarters office make periodic visits to the field offices to consult with and advise the heads of the field divisions, to aid in the solution of pending problems both technical and administrative, to determine whether efficient use is being made of the personnel, space, and equipment at hand, to ascertain future personnel requirements, space requirements and equipment needs, and to secure, in general, a well-balanced appraisal of the

field operations.

Limited records are maintained in Washington for reference purposes and quarterly reports of the work of the field divisions are consolidated and analyzed. The headquarters office also prepares all budget estimates for the Technical Staff, allocates funds to the several field divisions, maintains certain control records relating thereto and assists and advises field division heads in the management of their allotted funds.

OFFICE OF THE CHIEF COUNSEL

The Office of the Chief Counsel furnishes legal advice to the Commissioner of Internal Revenue and to the Administrative units of the Bureau. It renders legal opinions, written or oral, for the guidance of officers and employees of the Bureau, arising in the administration of such laws as they are called upon to administer. The activities of the office include the preparation or review of material for publication, regulations, Treasury decisions, and rulings connected with such laws; the making of recommendations for advisable changes in the laws administered by the Bureau of Internal Revenue; the review of all closing agreements; the supervision and control of the defense of petitions to The Tax Court of the United States, and the determination whether to acquiesce in the decisions of the Tax Court or to recommend appeal; to decide what suits should be brought in the courts under the laws administered by the Bureau of Internal Revenue; to decide what cases should be prosecuted in the criminal courts; to decide how suits brought in the courts against the United States or Government officials under said laws should be handled; to decide

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what court decisions should be appealed to higher courts; and in all court actions to make appropriate recommendations to the Depart ment of Justice concerning same. The office is charged with the review of all cases in which it is proposed to abate, refund, or credit taxes, interest, and/or penalties amounting in the case of any one person to \$200,000 or over, and to prepare the required reports to the Joint Congressional Committee on Internal Revenue Taxation the supervision of the action on claims for reward under section 3799 of the Internal Revenue Code; and the performance of the functions prescribed for the General Counsel by section 3761 of the Internal Revenue Code in connection with offers in compromise. The office is made up of eight divisions-viz, Alcohol Tax, Appeals, Civil Claims, Interpretative, Legislation and Regulations, Penal, and Review-the Chief Counsel's Committee and the Engineers and Auditors Section. A detailed statement, in statistical form, of the work handled by certain of the divisions will be found in the statistical tables in the Appendix under the heading "Office of Chief Counsel."

ALCOHOL TAX DIVISION.—This division handles the legal work arising in connection with the administration and enforcement of the internal revenue liquor laws; the provisions of the internal revenue laws and other statutes, including the Federal Firearms Act and the Act of August 9, 1939, relating to certain firearms; the Federal Alcohol Administration Act; the Federal Tort Claims Act insofar as employees of the Bureau of Internal Revenue are involved (except the final determination of claims of \$500 or more or involving unusual or novel questions of law), and sections 1261-1265 and 3615 of Title 18 of the United States Code. The work includes the preparation of opinions and briefs relating to assessment, collection, abatement, and refund of liquor taxes and penalties; taxes, registration and licenses respecting certain firearms; compromise of civil and criminal liabilities; remission or mitigation of forfeitures; and the settlement of claims. The division prepares citations to revoke industrial and denatured alcohol permits, participates in permit hearings and in the review of revocation records, and performs similar work in connection with the issuance, suspension and revocation of permits under the Federal Alcohol Administration Act. It assists the Department of Justice in civil and criminal cases under the laws in connection with which its legal work arises; gives legal advice to the Deputy Commissioner of the Alcohol Tax Unit, district supervisors, and other officials on questions involving interpretation or construction of said laws; prepares reports on legislation relating to the taxation or control of liquors and certain firearms; reviews regulations issued under the laws in connection with which its legal work arises and all correspondence prepared in the Alcohol Tax Unit involving legal questions.

Work performed by this division, in Washington and in the field, during the year included preparation of 3,992 memoranda, 151 briefs, 6,300 opinions, 463 libels, and 29 indictments. In connection with alcohol and Federal Alcohol Administration permits, the division prepared 23 denials of applications, 66 notices of contemplated denials of applications, 59 citations for revocation and suspension, and 109 orders in suspension and revocation proceedings, and participated in 81 formal and 29 informal hearings. Review work included 3,204 case reports and 2,980 compromise cases. In addition, 234

petitions for remission or mitigation of forfeitures and 35 tort claims cases were examined and finally passed upon.

APPEALS DIVISION.—This division has charge of all cases involving income, excess profits, 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. The control records of all cases assigned to the field divisions are prepared by the Docket Section of the Washington office. The Calendar and Correspondence Section handles all correspondence with the various field offices.

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. Of the appeals taken to The Tax Court of the United States, 5,169 were closed during the year. The methods by which such cases were closed are as follows:

Washington office

Character of closing	Number of cases	Amount in dispute	Amount won	Percentage of recovery
Decision on merits Agreed settlement	270 20	\$14, 898, 248 600, 799	\$5, 880, 209 295, 336	39, 4 49, 1
Total	290	15, 499, 047	6, 175, 545	39, 8

Field offices

Character of closing	Number of cases	Amount in dispute	Amount won	Percentage of recovery
Default Decision on merits Agreed settlement	541 1, 002 3, 336	\$6, 935, 841 35, 250, 224 132, 645, 272	\$6,858,620 17,832,580 65,085,266	98. 9 50. 6 49. 1
Total	4,879	174, 831, 337	89, 776, 466	51.4
Grand total	5, 169	190, 330, 384	95, 952, 011	50, 41

CIVIL DIVISION.—The work of the Civil Division includes the determination of the Bureau's legal position, and the preparation of law and fact letters for the Department of Justice, in all actions brought by taxpayers to recover taxes and for injunctions in the Federal courts, and also in actions brought by the Government against taxpayers, transferees, bonding companies, and others. The division also assembles the evidence, obtains witnesses, and assists at the trial of cases

when requested by the Department of Justice. Stipulations of fact for the use of the Department of Justice and for submission to the courts in actions in the district courts and in the Court of Claims are examined and approved, modified, disapproved, or new stipulations prepared. The Bureau's legal position is determined also for purposes of institution of suits, appeals from adverse decisions, petitions for certiorari, and compromises of civil cases pending in the courts. The division also acts in an advisory capacity to the administrative officers in the collection of taxes generally.

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

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

ship, and Compromise.

The Processing Tax Section has jurisdiction over all matters involving processing, floor stocks, compensating and custom processing taxes, as well as over unjust enrichment tax matters not within the

jurisdiction of any decentralized office.

The Reorganization Section is charged with the duty of protecting the interests and claims of the United States in proceedings instituted under sections 75 and 77, and Chapters X, XI, XII, and XIII of the Bankruptcy Act. In the 873 cases disposed of during the year, Federal tax claims were filed amounting to \$8,896,704. Of the afore-mentioned 873 cases, 267 cases which involved the amount of \$2,771.620 were proceedings instituted originally under Chapters X. XI, XII or XIII of the Bankruptcy Act which were changed later to liquidation proceedings. The remaining 606 cases involved \$6,125,084, of which the amount of \$5,708,144 was collected.

The Bankruptcy and Receivership Section handles all legal work incident to the protection of the interests and claims of the United States in bankruptcy and receivership proceedings. In the 5,719 bankruptcy and receivership cases disposed of during the year. Federal tax claims were filed amounting to \$20,354,956. Of the aforementioned 5,719 cases, 23 cases which involved the amount of \$1,355,649 were instituted originally as liquidation proceedings which were changed later to proceedings under section 75, Chapter XI or Chapter XIII of the Bankruptcy Act. The remaining 5,696 cases involved \$18,999,307, of which the amount of \$5,958,782 was collected.

The Compromise Section handles the legal work incident to the Federal tax claims filed in proceedings relating to corporate dissolutions, insolvent banks, assignments for the benefit of creditors, and estates of deceased taxpayers. In the 2,514 cases disposed of during the year, Federal tax claims were filed amounting to \$12,633,022. Of the afore-mentioned 2,514 cases, 47 cases which involved the amount of \$1,690,414 were transferred from the Compromise Section. The remaining 2,467 cases involved \$10,942,608, of which the amount of \$5.544.783 was collected.

Interpretative Division.—The functions of this division consist of the preparation of letters and memoranda, for the signature of the head of the division, the Chief Counsel, the Commissioner, or the Secretary, interpreting the internal revenue statutes (except such as relate to taxes on alcoholic beverages), the Federal Insurance Contributions Act, the Federal Unemployment Tax Act, and The Railroad Retirement Tax Act; the review of all correspondence, for the signature of the Commissioner or of the Secretary or of an official of his office, containing a ruling or opinion of the Bureau and routed through the Chief Counsel's office for approval; assisting in the preparation and review of briefs to be filed with The Tax Court of the United States in key cases; reviewing actions on decisions in special cases; reviewing closing agreements covering proposed transactions; assisting in the preparation of income tax and other forms; editing the material submitted for publication in the Internal Revenue Bulletin; and the preparation of opinions and rulings in special cases assigned by the Chief Counsel. Members of this division hold conferences with taxpayers and also participate in conferences when so requested by the administrative branches and units of the Bureau of Internal Revenue or by other divisions of the Chief Counsel's office.

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

Counsel's office.

This division began the year with 190 cases on hand, received 2,141, and disposed of 1,975, leaving 356 on hand at the close of the

vear.

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

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

PENAL DIVISION.—The work of the Penal Division, including the offices of the regional counsel, deals with practically all classes of internal revenue taxes where criminal liability is involved, comprising among others, income and profits tax cases, miscellaneous tax cases, and employment tax cases. When it is decided that criminal proceedings should be instituted, law and fact letters or criminal reference reports are prepared transmitting such cases to the Department of Justice for criminal prosecution. This division also considers offers in compromise of liability where criminal proceedings have been instituted or recommendations for prosecution have been made to the Bureau or by the Bureau to the Department of Justice; prepares opinions construing the criminal and percentage penalty statutes, and handles miscellaneous law questions involving criminal cases. It also prepares opinions as to whether cases closed by agreement under section 606 of the Revenue Act of 1928, and similar provisions

of other Revenue Acts and the Internal Revenue Code, should be reopened because of "fraud or malfeasance, or misrepresentation of a material fact." Whenever requested by the Department of Justice or a United States attorney, attorneys from this division assist in grand jury investigations, preparation and trial of criminal tax cases, and preparation of briefs on appeal.

REPORT OF COMMISSIONER OF INTERNAL REVENUE

At the beginning of the year, 1,932 cases were pending in the Penal Division. New cases totaling 925, involving 3,185 tax years and over \$109,579,000 in tax liability, including penalties, were received, and 1,135 cases were closed, leaving 1,722 cases pending on June 30, 1951, a net decrease of 210. Of the total number of cases received, 806 were income tax cases, both corporate and individual, 39 were miscellaneous tax cases, 6 were of a mixed nature, and 74 involved miscellaneous law questions. The penal work has been performed in close cooperation with the Department of Justice. During the year, 515 cases, involving 623 defendants, were transmitted to the Department of Justice. Of this number, prosecution was recommended in 465 cases, and in 50 prosecution was not recommended. The Department of Justice referred 398 cases, involving 448 defendants, to various United States attorneys with authorization to institute criminal proceedings as to certain defendants, while 59 cases were returned without prosecution. Indictments were returned involving 415 defendants and grand juries refused to indict 17 defendants. Of the number reaching the trial stage for the entire year, 41 defendants were convicted, and 283 defendants, involving 256 cases, entered pleas of guilty or nolo contendere; indictments involving 78 defendants and 53 cases were dismissed or nol prossed for various reasons, and there were 13 defendants, involving 13 cases, acquitted. With the decision in April of 1951 that the Bureau would conduct a more intensified tax fraud drive against racketeers, gamblers, and others engaged in illegal activities, provision was made for the special handling of such cases. Of 98 cases referred for criminal prosecution during the period April 12 to June 30, 1951, 35 involved racketeers, gamblers, and others of the criminal element. In addition to the cases referred to the Department of Justice for criminal prosecution, the Penal Division, upon review of the facts, law, and circumstances involved, concluded against recommending prosecution in 526 cases. Miscellaneous law questions, numbering 72, were also disposed of, not including law questions arising in connection with pending criminal cases.

The division is also charged with the consideration of claims for reward under section 3463 of the Revised Statutes and section 3792 of the Internal Revenue Code. Claims for reward for information supplied the Bureau relative to violations of the internal revenue laws were filed and disposed of during the year as follows: As of July 1, 1950, 4,199 claims were pending; new claims totaling 1,461 were received; 272 were disposed of during the year, leaving 5,388 pending on June 30, 1951, an increase of 1,189. Of the claims disposed of, 121 (2 of which were partial allowances, the cases remaining open for final allowances) were allowed in a total sum of \$499,996.67 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 administra-

tive action in Washington.

REVIEW DIVISION.—This division reviews overpayments (and in some cases overassessments of unpaid taxes) of income, excess profits, estate, gift, and miscellaneous taxes proposed for allowance, allowances already made of tentative amortization and carry-back adjustments of income and excess profits taxes, and interim refunds allowed to taxpayers entitled to the benefits of section 22(d)(6) of the Internal Revenue Code (also deficiencies when coupled with tax reductions under review), where the net amount of the tax reduction in a particular case, whether abatement, credit, or refund, exceeds \$200,000. It prepares the reports to the Joint Committee on Internal Revenue Taxation required by section 3777 of the Internal Revenue Code, where the net overpayments of income, excess profits, estate, or gift taxes exceed \$200,000. It also examines and reviews special cases referred to it by the Chief Counsel for the Bureau.

During the fiscal year 1951, there were reported to the Joint Committee on Internal Revenue Taxation, 341 cases involving total overassessments in the amount of \$790,712,732.12. The corresponding figures for the fiscal year 1950 were 361 cases reported to the Joint

Committee and \$476,272,795.32 in total overassessments.

CHIEF COUNSEL'S COMMITTEE.—The Chief Counsel's Committee serves in an advisory capacity to the Chief Counsel and his principal assistants, who refer to 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. At the beginning of the fiscal year 1951 the Committee had on hand 531 cases; during the year it received 3,743 and closed 3,663, leaving 611 pending at the close of the year.

ENGINEERS AND AUDITORS SECTION.—The Engineers and Auditors Section consisting of a group of engineers, accountants, and auditors operating directly under the Chief Counsel, furnishes technical advice and assistance to the respective divisions, particularly in litigated cases, and to the Department of Justice, in connection with cases involving engineering and auditing problems principally in the fields of accountancy, depreciation, and valuation. During the year the section rendered recommendations in 245 cases, acted on re-reference of 23 cases previously reported and supplied expert testimony in 5

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

INTELLIGENCE UNIT

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

seeking employment within the Bureau.

During the fiscal year 1951, 3,219 investigations were completed which involved alleged evasion of income and miscellaneous taxes. Prosecution was recommended to the Chief Counsel in 845 taxpayers' cases and directly to United States attorneys in 88 cases. Of the cases that reached the trial stage over 96 percent were convicted. The investigation of these cases resulted in recommendations for assessment of additional taxes and penalties totaling \$250,691,004. There were 4,885 investigations of applications of attorneys and agents to practice before the Treasury Department, and 31 investigations of charges against enrolled agents and attorneys. Character investigations were completed on 2,861 applicants for positions in the Bureau. During the fiscal year, 77 cases of charges against employees of the Bureau of Internal Revenue and 50 cases of a miscellaneous nature were investigated.

CONCLUSION

In submitting this report for the fiscal year ended June 30, 1951, I am pleased to state that every branch of the Internal Revenue Service has given its full cooperation to the administration of the internal revenue laws.

JOHN B. DUNLAP, Commissioner of Internal Revenue. APPENDIX

STATISTICAL TABLES

Corporation income and profits taxes

Individual income and employment taxes

			• •			Withh 12		
		_				Withheld ta	xes	
Districts	Corporation income and profits	Army and Navy contracts	Total corporation income and profits taxes	Income taxes not withheld	Income and old- age insurance	Railroad employ- ment compensa- tion tax, 12 percent of taxable portion of payrolls	Railroad employees' representa- tive tax, 12 percent of taxable portion of payrolls	Total withhel taxes
labama r/zona r/zona r/kansas irst California ixth California olorado onnecticut elaware lorida eeorgia awaii laho irst Illinois ighth Illinois ddiana wa ansas entucky ouisiana aine aryland assachusetts chigan innesota tssissisppi rst Missourl th Missourl th Missourl th Missourl th Missourl th Missourl th New Jersey w Mexico	15, 912, 495, 80 30, 623, 187, 122 444, 143, 431, 66 283, 574, 033, 67 84, 371, 689, 64 199, 053, 506, 60 354, 874, 458, 09 61, 694, 752, 46 125, 173, 679, 33 23, 525, 015, 53 21, 570, 509, 79 1, 199, 051, 888, 93 123, 817, 177, 33 249, 421, 743, 14 100, 207, 966, 65 106, 004, 104, 12 113, 574, 838, 95 102, 686, 324, 68 37, 278, 376, 91 217, 129, 253, 46 418, 598, 893, 68 1, 658, 004, 552, 82 222, 837, 593, 14 20, 876, 671, 78 290, 442, 240, 21 124, 508, 118, 79 18, 120, 622, 13 61, 635, 663, 71 6, 849, 473, 50 18, 791, 745, 60 56, 631, 954, 09	\$27, 620. 49 3, 083. 49	\$77, 716, 627, 16 15, 912, 495, 80 30, 623, 187, 12 444, 143, 431, 66 283, 574, 033, 67 84, 377, 689, 64 199, 053, 506, 60 354, 874, 458, 99 81, 694, 752, 46 125, 173, 679, 33 23, 525, 5015, 53 21, 570, 509, 79 1, 199, 051, 888, 98 123, 817, 177, 33 249, 421, 743, 14 100, 207, 966, 65 106, 631, 724, 61 113, 574, 838, 95 102, 686, 324, 68 37, 278, 376, 91 217, 129, 253, 46 418, 601, 977, 17 1, 658, 004, 552, 82 222, 837, 593, 14 20, 876, 671, 78 290, 442, 240, 21 124, 508, 118, 79 18, 120, 622, 13 61, 635, 663, 71 6, 849, 473, 50 18, 791, 745, 60 56, 631, 954, 09 296, 887, 197, 91 10, 524, 928, 02	\$83, 970, 496, 65 46, 854, 112, 42 48, 683, 765, 75 423, 330, 550, 31 569, 445, 794, 72 97, 591, 918, 07 193, 613, 348, 41 104, 900, 264, 18 175, 284, 811, 25 112, 899, 197, 42 25, 388, 700, 87 30, 974, 376, 73 608, 245, 806, 44 142, 414, 836, 18 199, 635, 540, 30 162, 891, 967, 63 121, 946, 081, 21 96, 199, 460, 09 118, 408, 035, 12 31, 008, 919, 99 243, 629, 075, 65 319, 851, 143, 22 461, 285, 900, 29 186, 284, 116, 45 43, 674, 331, 62 149, 482, 334, 37 19, 542, 840, 47 35, 901, 365, 78 91, 749, 920, 99 18, 764, 971, 21 22, 807, 694, 23 75, 009, 083, 71 225, 581, 843, 67 35, 764, 475, 63	\$109, 331, 870, 37 35, 476, 458, 89 39, 655, 234, 97 592, 121, 036, 25 657, 181, 953, 81 106, 340, 972, 78 295, 278, 062, 48 86, 724, 201, 65 139, 823, 922, 30 162, 033, 444, 98 40, 373, 238, 44 1, 273, 998, 458, 38 151, 398, 405, 81 301, 485, 282, 17 136, 788, 158, 75 98, 803, 602, 04 111, 422, 608, 55 115, 512, 555, 62 47, 035, 528, 04 610, 914, 421, 41 565, 553, 195, 95 1, 059, 055, 392, 39 267, 495, 004, 36 36, 805, 620, 41 339, 643, 624, 04 131, 700, 745, 86 30, 036, 101, 52 102, 874, 001, 00 15, 782, 063, 35 38, 237, 947, 45 101, 139, 053, 32 429, 109, 303, 38 28, 345, 787, 56	\$4, 285, 314, 72 58, 429, 26 145, 348, 58 31, 265, 329, 58 32, 759, 872, 57 4, 455, 966, 16 8, 721, 281, 61 2, 002, 662, 02 4, 156, 860, 52 110, 439, 05 247, 610, 56 83, 901, 018, 58 816, 412, 47 733, 319, 72 691, 154, 60 19, 529, 601, 70 11, 445, 626, 14 1, 551, 202, 36 1, 551, 202, 36 1, 551, 202, 36 1, 551, 202, 36 1, 551, 202, 36 1, 557, 540, 26 1, 300, 635, 04 30, 906, 921, 51 309, 443, 73 30, 318, 807, 15 2, 962, 304, 26 189, 607, 11 21, 373, 112, 19 37, 112, 19 37, 112, 19 37, 112, 19 37, 112, 19 37, 644, 63 29, 808, 26 6, 043, 80 4, 249, 983, 61	\$74. 54 136. 42 1, 984. 16 34. 34 3, 301. 62 21, 937. 61 610. 03 120. 46 47. 58 444. 06 41. 81 666. 66 1, 521. 00 84. 65 323. 82 108. 00 1, 039. 25 204. 94	\$113, 617, 185, 35, 584, 962, 39, 800, 583, 623, 386, 502, 659, 943, 810, 110, 796, 938, 303, 909, 344, 86, 724, 567, 141, 826, 584, 166, 190, 306, 40, 483, 677, 722, 572, 740, 1, 357, 902, 778, 152, 214, 818, 302, 218, 696, 137, 500, 350, 118, 393, 813, 122, 868, 355, 117, 063, 865, 420, 767, 571, 431, 7736, 274, 474, 776, 577, 431, 7736, 276, 476, 476, 476, 476, 476, 476, 476, 4

First New York Second New York Third New York Tourteenth New York Twenty-first New York Twenty-first New York North Carolina North Dakota First Ohio Tenth Ohio Eleventh Obio Elghteenth Ohio Oklahoma Oregon	119, 983, 095. 46 1, 359, 623, 280. 17 1, 252, 320, 086, 69 227, 351, 004. 78 80, 153, 732. 44 203, 504, 704. 27 187, 543, 198. 74 7, 295, 394. 25 228, 019, 684. 90 151, 885, 688. 50 68, 789, 270. 89 626, 870, 380. 01 155, 446, 191. 79 77, 557, 977. 46	59,738,11	119, 983, 095. 46 1, 359, 683, 018. 28 1, 252, 320, 986. 69 227, 351, 004. 78 80, 153, 732. 44 203, 594, 704. 27 187, 543, 198. 74 7, 295, 394. 25 238, 019, 684. 99 151, 885, 688. 59 68, 789, 270. 89 626, 879, 380. 01 165, 446, 191. 79 77, 557, 977. 46 444, 501, 193. 69	274, 770, 018, 97 505, 157, 973, 53 462, 493, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 120, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 506, 33 63, 836, 560, 25 236, 000, 788, 92 108, 138, 476, 57 116, 839, 154, 02 374, 272, 726, 82	328, 651, 148, 89 862, 803, 656, 82 1, 179, 942, 342, 69 306, 129, 869, 47 122, 064, 106, 46 232, 171, 773, 80 18, 601, 579, 95 236, 813, 760, 28 136, 411, 148, 88 102, 431, 028, 77 630, 386, 522, 33 130, 791, 709, 86 138, 623, 045, 96 655, 927, 387, 11	66, 262, 728, 17 3, 401, 483, 77 35, 718, 46 56, 010, 83 7, 815, 691, 56	47, 39 2, 382, 44 458, 01 17, 80 28, 45 2, 621, 77 330, 44 756, 00 1, 723, 66	328, 694, 034, 70 869, 439, 809, 55 1,246, 207, 206, 35 309, 531, 353, 24 122, 096, 872, 31 1232, 230, 167, 07 191, 294, 159, 86 18, 617, 110, 08 237, 743, 531, 15 137, 056, 707, 71 102, 450, 615, 82 664, 139, 229, 79 131, 232, 445, 63 140, 692, 161, 22 727, 171, 764, 70
First Pennsylvania	444, 501, 608, 60 154, 559, 915, 91		154, 559, 915, 91	65, 515, 066, 34 229, 576, 841, 52	147, 482, 209, 85 502, 155, 670, 51	2, 146, 676, 13 8, 541, 737, 62	75, 09 807, 94	149, 628, 961. 07 510, 698, 216. 07
Twenty-third Pennsylvania	502, 933, 705, 05 68, 309, 394, 54		502, 933, 705, 05 68, 309, 394, 54	53, 701, 256. 05	94, 780, 718, 85	8, 781. 22 99, 152. 24		94, 789, 500. 07 71, 748, 864. 04
South Carolina	60, 261, 564, 75		60, 261, 564, 75 9, 056, 524, 28	46, 529, 042, 98 29, 385, 494, 49	71, 649, 711, 80 19, 475, 435, 62	7, 123, 51		19, 482, 559, 13
South Dakota	9, 056, 524, 28 102, 787, 635, 18			111, 939, 573, 26	135, 912, 136. 71	3, 771, 773. 84 13, 805, 806. 70	15. 70 185. 17	139, 683, 926. 25 253, 055, 802. 47
Tennessee First Texas	240, 398, 815, 43		240, 398, 815. 43	289, 744, 738, 82 314, 957, 716, 01	239, 249, 810, 60 216, 528, 355, 66	10, 879, 533, 03	343.20	227, 408, 231, 89
Second Texas	170, 900, 951, 96 27, 443, 007, 14		170, 900, 951, 96 27, 443, 007, 14	25, 195, 470. 93	42, 638, 117, 08	863,004.12	1, 249. 51	43, 502, 370. 66 20, 912, 036, 08
Utah Vermont	9, 552, 654. 02	*********	9, 552, 654, 02	13, 543, 266, 21	19, 761, 165, 21	1,150,870.87 18,900,337.99	27.00	194, 658, 281, 66
Virginia	148, 916, 586. 37		148, 916, 586, 37	128, 461, 842, 59 167, 569, 001, 33	175, 757, 916, 67 246, 581, 835, 19	635, 519, 69		247, 217, 354. 88
Washington	131, 713, 563, 66		131,713,563.66 69,914,216.22	56, 702, 201, 21	95, 387, 669, 87	91, 239, 32	37. 53	95, 478, 946, 72 323, 487, 441, 46
West Virginia	285, 183, 129, 17		285, 183, 129, 17	167, 985, 345, 29	323, 224, 573, 28	262, 578, 05 8, 859, 28	290.13	14, 947, 105, 60
Wyoming			8, 497, 274. 64	20, 677, 575. 29	14, 938, 246, 32			
Total	14, 387, 478, 960. 72	90, 442. 09	14, 387, 569, 402. 81	9, 907, 539, 090. 83	15, 900, 519, 178. 00	579, 733, 224. 99	44, 908, 40	16, 480, 297, 311. 39
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TOTALS FO	R STATES AND	TERRITOI	RIES COMPRISIN	G PART OF OR I	MORE THAN ON	E COLLECTION DISTRIC	1
Alaska. California. Illinois. Maryland. Missouri. New Jersey. New York Ohio. Pennsylvania. Texas. Washington. Puerto Rico.	727, 717, 465. 33 1, 322, 869, 066. 31 217, 129, 253. 46 414, 950, 359. 00 353, 519, 152. 00 2, 243, 025, 915. 81 1, 085, 565, 024. 30 1, 101, 995, 224. 56 411, 299, 767. 39 129, 758, 891. 82	\$59, 738, 11	727, 717, 465. 33 1, 322, 869, 066. 31 217, 129, 253. 46 414, 950, 359. 00 353, 519, 152. 00 3, 243, 085, 663. 92 1, 085, 565. 024. 30 1, 101, 995, 224. 56 411, 299, 767. 39	992, 776, 345, 03 750, 660, 642, 62 242, 979, 819, 56 241, 025, 674, 84 300, 590, 927, 38 1, 566, 664, 289, 09 517, 029, 015, 87 659, 364, 634, 68	\$28, 826, 198. 64 1, 249, 302, 990. 06 1, 425, 396, 864. 19 609, 461, 883. 87 471, 244, 369. 90 530, 248, 356. 70 3, 031, 763, 398. 13 1, 106, 047, 530. 26 1, 305, 565, 267. 47 455, 778, 166. 26 217, 755, 636. 55 1, 453, 037. 54	84, 717, 431, 05 44, 505, 901, 90 33, 271, 111, 41 4, 256, 027, 41 76, 434, 979, 77 35, 339, 428, 18 81, 931, 067, 68 24, 685, 339, 73 635, 071, 07	2 1, 510, 117, 596, 86 653, 967, 729, 83 5 504, 517, 986, 96 5 534, 505, 531, 36 3 108, 202, 443, 23 1, 141, 390, 684, 47 9 1, 387, 498, 941, 84 7 480, 464, 034, 36

REPORT OF COMMISSIONER OF INTERNAL REVENUE

Table 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1951, by collection districts, States, and Territories—Con.

		Individual income				Alcohol taxe	s	
	Unemployment	and employment taxes—continued	Estate tax—	Gift tax—		Distilled spir	its	
Districts	insurance (3 percent of taxable portion		Transfers of estates of	Transfers of any property	Exc	ise taxes		
	of pay rolls)	Total individual income and em- ployment taxes	decedents	by gift	Imported (collected hy customs), \$9 per gallon	Domestic, \$9 per gallon	Seizures, penalties, etc.	Floor tax (tax-paid stocks on hand)
AlabamaArizona	\$2, 157, 777. 83 500, 364. 85	\$199, 745, 459. 97 82, 889, 439. 96	\$3, 795, 365. 08 1, 130, 731. 58	\$291, 280. 18 65, 422. 89	\$145, 937. 88 16, 545. 90	\$9, 973. 45	\$17, 638. 68 720. 00	
Arkansas. First California. Sixth California. Cojorado.	7, 485, 321, 47 9, 061, 237, 86	89, 263, 101, 10 1, 654, 202, 373, 98 1, 238, 450, 898, 12 209, 909, 454, 38	2,061,450.84 24,228,839.55 33,817,413.80 3,818.761,08	509, 789, 31 1, 559, 937, 99 3, 802, 641, 62 580, 271, 51	9, 660, 049, 61 9, 124, 636, 57 225, 024, 23	46, 444, 803. 66 6, 979, 488. 04 34, 176, 22	6,009.03 28,003.00 20,312.17 4,201.05	\$203.74 77.00
Connecticut. Delaware Florida	4, 359, 386. 48 1, 341, 055. 42	501, 972, 078, 98 192, 974, 886, 63 319, 601, 286, 20	19, 762, 562, 65 9, 081, 463, 89 15, 238, 450, 01	3, 451, 862, 22 3, 394, 176, 47 2, 483, 394, 33	225, 024, 25 1, 177, 055, 94 2, 465, 204, 91	10, 567, 990. 98 1, 870. 83	2, 470. 00 100. 00	77,00
Georgia Hawaii Idaho	2, 959, 926, 69	282, 049, 429, 61 66, 361, 343, 09 64, 049, 326, 88	5, 857, 261, 32 557, 845, 62 907, 240, 98	518, 561. 67 53, 891. 04 44, 804. 03	102, 960, 27 386, 724, 94	178, 001. 10 6, 847. 20	80, 777, 91	######################################
First Illinois Eighth Illinois Indiana	18, 702, 386, 59 2, 127, 999, 49	1, 984, 850, 971. 61 296, 757, 653. 95 506, 521, 083. 92	36, 002, 177, 27 7, 610, 052, 33 7, 691, 782, 23	3,743,567.41 388,878.66 2,415,411.61	15, 695, 151. 25 6, 614, 171. 02	7, 999, 596, 34 218, 110, 873, 96 301, 866, 094, 76	9, 838, 65	
Iowa	2, 092, 130. 13 1, 213, 178. 58 1, 950, 263. 72	302, 484, 448, 12 241, 553, 073, 56 221, 018, 078, 96	5, 052, 807. 46 7, 209, 012. 98 3, 953, 273. 50	953, 810. 60 342, 214. 83 521, 561, 44	54, 522. 20	3, 982, 370, 07 3, 348, 523, 32 430, 767, 200, 38	140.00 2,042.60 28,792.08	
Louisiana Maine Maryland	842, 166, 11 4, 098, 406, 74	237, 580, 739. 67 81, 136, 877. 81 902, 548. 249. 76	5, 088, 994, 94 2, 659, 150, 02 16, 696, 106, 14	523, 010. 34 352, 884. 35 1, 533, 411. 39	925, 537, 41 1, 387, 80 2, 573, 290, 97	9, 916, 508, 70 24, 909, 20 153, 564, 154, 67	10.00 8,326.76	
Massachusetts Michigan Minnesota	15, 882, 747, 89 3, 763, 873, 11	900, 210, 693. 34 1, 541, 524, 717. 42 458, 450, 582. 09	29, 295, 203, 69 30, 279, 423, 24 10, 870, 838, 14	1, 883, 823, 30 5, 929, 646, 59 1, 382, 664, 91	4, 878, 420. 15 22, 834, 413. 33 973, 819, 76	20, 504, 889. 11 5, 313, 242. 78 1, 291, 874. 38	12, 066, 89 6, 560, 33 14, 292, 50	3, 286. 05
Mississippi First Missouri Sixth Missouri Montana	4, 277, 699, 61 2, 081, 961, 75	81, 631, 758. 71 523, 624, 486. 17 228, 277, 986. 92	1, 983, 029, 43 12, 244, 487, 44 2, 983, 839, 61	109, 782. 05 652, 269. 79 325, 933. 64 152, 923. 52	1, 233, 378, 37	2,009,041.59 457,412.78	3.54 26.689.74	
Nebraska Nevada New Hampshire	1, 250, 808. 79 190, 718. 90	66, 495, 203, 16 217, 248, 166, 79 34, 741, 405, 09 61, 757, 903, 52	1, 225, 829, 01 2, 570, 099, 26 1, 913, 412, 30 2, 556, 876, 06	300, 356, 82 27, 609, 71			1, 000, 00 990, 00	
First Naw Jersey Fitth New Jersey New Mexico	1, 562, 559, 79 6, 832, 647, 56	177, 716, 848. 62 665, 774, 817, 47 64, 520, 583. 93	7, 127, 688. 47 29, 116, 495, 25 983, 821, 92	499, 582, 22 1, 518, 737, 99		1, 411, 131. 77 35, 259, 532. 78	2, 783, 96 8, 583, 50	

irst New York	4, 869, 483, 67 12, 061, 794, 63	1, 386, 659, 577, 71	23, 380, 689, 29 6, 447, 437, 11 45, 001, 527, 45	1, 472, 587, 46 8, 064, 825, 43 10, 822, 971, 70		588, 641, 40 42, 828, 78 570, 912, 30 40, 506, 138, 50	76.58 31.485.06	
hird New York	4, 304, 636, 96 1, 961, 258, 02	464, 131, 633, 93 181, 175, 794, 86	22, 351, 963, 04 4, 369, 151, 81 7, 381, 049, 09	213, 359. 60 1, 020, 286. 80	11, 057, 283, 15 1, 803, 829, 62	264 34	410.00	
wenty-eight New York	3, 580, 354, 86 3, 795, 337, 58 227, 758, 40	352, 643, 166, 29 315, 729, 871, 22 46, 888, 859, 91	5, 966, 074, 30 415, 616, 06 9, 769, 226, 56	1, 602, 383, 55 12, 492, 01 2, 834, 126, 50	251, 123. 35	60 110 836 70	888.41 1, 266.61	
irst Ohio	3, 722, 980, 85 2, 127, 466, 57 1, 557, 345, 90	383, 230, 672.37 214, 611, 680, 61 167, 844, 521. 97	1, 824, 503, 14 3, 207, 839, 94	290 171 18 _	3, 160, 755. 12	70. 66 370, 374. 30	55.00 4.655.51	
Eleventh OhioEighteenth Ohio	8, 672, 732, 45 2, 119, 590, 36	908, 812, 751, 16 241, 490, 512, 56 250, 549, 072, 90	9, 594, 714. 82 8, 674, 642. 02 3, 950, 271. 18	810, 148, 19 252, 998, 97	635, 003. 04 2, 853, 373. 19	6, 659. 05 97. 684. 443. 45	0.086.60	
Jregon	2, 017, 757. 66 9, 581, 689. 51 2, 821, 469. 74	1, 111, 026, 181, 03 207, 965, 497, 15 749, 193, 666, 40	24, 813, 404. 72 2, 863, 677. 37 36, 792, 456, 60	4, 852, 453. 04 138, 156. 15 2, 732, 614. 56	1, 336, 008. 48	931. 42 100, 526, 392. 52	1, 376. 19 57. 50	3, 688. 8
wenty-third Pennsylvania	8, 923, 608. 90 1, 621, 247. 72 1, 473, 765. 24	150, 112, 063, 84 119, 751, 672, 26	7, 541, 402, 41 2, 137, 687, 84 1, 558, 764, 10	673, 699, 32 313, 619, 87 17, 836, 41 872, 336, 53	221, 439. 40	875.06 386.42	250 (41)	840. 0
South Carolina Sonth Dakota	221, 411, 90 2, 478, 933, 03 3, 782, 945, 89	49, 089, 465. 52 254, 102, 432. 54 546, 583, 487. 18	7, 768, 471, 88	872, 336, 53 3, 214, 226, 15 2, 143, 002, 19	67, 230, 00 2, 686, 812, 82	2, 107, 121.02	535, 25 1, 975. 31	840. 0
First Texas	4, 008, 569, 81 597, 290, 20 327, 729, 25	546, 374, 517, 71 69, 295, 131, 79 34, 783, 081, 54	15, 997, 740. 98 608, 600. 50 1, 429, 271. 62	145, 755, 51 84, 876, 06	156, 654, 51 5, 301, 50	1, 383, 577, 14	125.00 33,806.87	
VermontVirginia	2, 845, 370. 28 3, 013, 661. 59	325, 965, 494, 53 417, 800, 017, 80 154, 026, 582, 69	6, 068, 520, 84 4, 109, 780, 63 2, 607, 501, 37	2, 615, 656. 56 596, 436. 69 217, 565. 61	3, 796, 439. 58 371, 069. 84	58, 329, 00 2, 106, 00 8, 106, 30	2,367.13	
Vermont Virginia Washington West Virginia Wisconsin Wysoming	1, 845, 434. 76 4, 957, 803. 89 174, 516. 83	496, 430, 590. 64 35, 799, 197. 72	10, 824, 019, 62 811, 880, 28				2, 381. 75	
	936 951, 540, 09 1	26, 624, 787, 948. 28	638, 523, 186. 25	91, 206, 651.12	1	l	<u> </u>	
TOTALS FOR STATE	S AND TERRITO	RIES COMPRIS	ING PART OF	F OR MORE T	HAN ONE CO	OLLECTION DIST		
	407.007.04	¢34 040 189 29						\$203.

	Alcohol taxes—Continued											
				Distilled spirits—C	Continued			 				
Districts	Rectification tax,		Container stam tla, or ¼ cent i	ps, 1 cent per bot- fless than ½ pint	Stills or	Manufacturers	Rectifiers					
	30 cents cask an	10 cents per cask and 5 cents per case	Bottled in bond	Red strip stamps	factured \$22 each	of stills \$55 per year	Less than 500 barrels, \$110 per year	500 barrels or more, \$220 per year				
labama				\$0.18	-							
TIZQIBL				VO. 20								
rkansas			\$0.46									
irst California xth California ojorado	81, 247, 54 650, 00	\$308.88 1.70	3, 424, 68 6, 671, 88 15, 747, 00	450, 222, 43 46, 666, 12 3, 307, 41	\$419.10 264.00	\$327.58 100.84	\$2, 108. 34 843. 34 1. 00	\$880.00 660.00				
onnectiont elaware	7		200, 00	114, 190. 00	132.00 22.00	110.00	550.00	660.00				
Orius	35.00		766, 47		22.00	110.00	110.00	958, 18				
Borgia	135.00	*	*	2, 805, 07	22.00	55, 00	110.00	808, 18				
awailabo				2, 457. 26			1,04	222, 84				
rst Illinois								102,03				
ghth Illinois			3, 150. 00	50, 707. 67	264.00	297. 93	119,17	880.00				
diana	5, 053, 243, 19 8, 351, 444, 79	781, 50 398, 30	54, 682. 54	1, 828, 683. 51	110.00	1 6 9.69		880.00				
W8	- 0,001,444,79	396.30	6, 343. 26	2, 706, 628. 99	88.00	123, 76	403. 34	1, 980, 00				
ansas	10.00		*									
entucky	8 749 500 55	9, 484, 64	670, 909, 30	3, 818, 755, 57	176.00	137. 50						
011818118	1 200 85	. 0, 101.01	010,000.00	1, 029, 53	176.00	155.85	1,301,68	4, 418. 34				
Bine.	3 148 10			2, 185, 32		*	110,00					
aryland	4, 387, 305, 59	513.80	24, 857, 82	1,331,531,52	74. 80	132.00	110,00 660.00	220.00				
assachusetts.		31, 20	1, 671, 60	256, 220, 59	418.00	326.48	770.00	2,511.67 1,980.00				
ichigan				171, 552, 38	22.00	55, 00	141.18	440.00				
innesots	42,608,70			23, 964, 45		50, 50	335. 06	220.00				
ississippi rst Missouri					90. 26	40.50	36.82	240, 00				
ath Missouri	- 68, 133. 10		24, 301, 28		396.00		50.02	330.00				
ntana	•]		1, 349. 46	2, 713. 43								
ehraska	-			.12								
ew Hampshire	·		10. 30	• • • • • • • • • • • • • • • • • • • •								
			************************	10 888								
IIIN New Jersey	200 0 0 0 1 1 0	21.50	30, 24	19, 775, 24	44.00	55.00		220.00				
w Mexico	653. 20	21.00		433, 515. 32 420. 02	1, 100. 00	1, 130. 05	9. 17 360. 25	1, 980. 00				

First New York	46, 953, 80		70,624.98	71, 307. 45	66.00	87. 08 110. 00	284.16 174.17	220. 00
lecond New York	176. 20			909, 308. 40		55, 00	114.11	220, 00
Phird New York				140, 595. 06	2.75		110.00	220.00
	046 140 10	1.00		336, 508. 00	648.09	217.26		
ourteenth New York wenty-first New York	, JEO, 115.10	2,00		745. 20				
wenty-first New York				124. 20	396. 00	183. 34		
Touth Carolina								
orth Dakota		. 10		598, 119, 96	616, 00	311, 67	110.00	880.00
				080, 110. 00	010.00			
leath Ohio			.08			77, 92		
Ismonth Obio			.س ا		154.00	250, 25	10.00	
lghteenth Ohioklahomaklahoma	13, 798, 65			4, 772. 51	194.00	200, 20	20.00	
ISHOOH OHO						-		
KB10ma	-			886.00			293. 34	2, 841, 6
regon	2, 195, 153, 15	110.60	185, 350, 36	827, 787. 03	154.00	441,63	295. 39	2, 541. 0
irst Pennsylvania		440.00	2, 585, 00	·		155.00		
weifth Pennsylvania		689, 90	15, 021, 40	717, 575, 00	176.00	252.09	990.00	440.00
wenty-third Pennsylvania	2,814,430.66		10, 021. 10					
Shada Taland			144, 00					
				80.00			82.09	
louth Dakota					220.00	55, 00		
				30, 562. 50		55, 00		
ennessee irst Texas	· · · · · · · · ·							
Jtah	-	~~~-				40.00		
Jtah								
remant	-		1.679.58	6, 057, 00		271.56		
irginia				5, 578, 00	88.00	4.82	110.00	
Vashington				0,010.00		220.00		
Vashington				2,492,68			440.00	
Uissannain .	_ 9.522.27			2,482.08				
Vyoming.								
4 Animure						6, 365, 87	10, 684, 15	24, 262, 7
·	38, 052, 750, 21	12, 343, 32						
			1,089,819.19	14, 920, 839. 82	6, 163. 00	0, 500.01	10,002.10	- ,
Total	- 30,002,100.21	12,040.02	1,089,819.19	14, 920, 839. 82	6, 163. 00	0,300.01	10,001.10	
TOTALS FOR STATES AND	1	<u> </u>	l 'l					
TOTALS FOR STATES AND	1	<u> </u>	l 'l			LECTION DI	STRICT	
TOTALS FOR STATES AND	TERRITORIES	COMPRISIN	G PART OF C	OR MORE THAT		LECTION DI	STRICT \$2,951.68	
TOTALS FOR STATES AND	TERRITORIES	COMPRISIN	G PART OF C)R MORE THA \$496, 888. 55	N ONE COL	LECTION DI \$428.42 467.52	\$2,951.68 119.17	1, 760. (
TOTALS FOR STATES AND Alaska	\$1,028,943.13 5,101,896.67	COMPRISIN \$310.58 781.50	\$10,096.56 57,832.54	3496, 888. 55 1, 879, 391, 18	N ONE COL. \$683.10 374.00	LECTION DI \$428.42 467.52	STRICT \$2,951.68	1,760.0 2,511.6
TOTALS FOR STATES AND Alaska	\$1,028,943.13 5,101,896.67 4,387,305.59	COMPRISIN	G PART OF C \$10,096.56 57,832.54 24,857.82	\$496, 888, 55 1, 879, 391, 18 1, 221, 276, 62	\$683.10 374.00 74.80	\$428. 42 467. 52 132. 00	\$2,951.68 119.17	1,760. (2,511.
TOTALS FOR STATES AND Alaska California Illinois.	\$1,028,943.13 5,101,896.67 4,387,305.59 68,133.10	COMPRISIN \$310.58 781.50 513.80	\$10,096.56 57,832.54 24,857.82 25,650.74	\$496, \$88. 55 1, 879, 391. 18 1, 221, 276. 62 2, 713. 43	\$683.10 374.00 74.80 396.00	\$428. 42 467. 52 132. 00 261. 17	\$2,951.68 119.17 660.00	1, 760. (2, 511. (330. (
TOTALS FOR STATES AND Alaska California Illinois Maryland Missouri	TERRITORIES \$1,028,943.13 5,101,896.67 4,387,305.59 68,133.10 241,111.81	COMPRISIN \$310.58 781.50 513.80	\$10,096,56 57,832,54 24,857,82 25,650,74	\$496, 888. 55 1, 879, 391. 18 1, 221, 276. 62 2, 713. 43 453, 290. 66	\$683.10 374.00 74.80 396.00 1,144.00	\$428. 42 467. 52 132. 00 251. 17 1.185. 05	\$2,951.68 119.17 660.00	1, 760. (2, 511. (330. (2, 200. (
TOTALS FOR STATES AND Alaska Salifornia Ullinois Maryland Missouri New Jersey	\$1,028,943.13 5,101,896.67 4,387,305.59 68,133.10 241,111.81	COMPRISIN \$310.58 781.50 513.80	\$10,096,56 57,832.54 24,857.82 25,650.74 30.24 70,624.98	\$496, \$58, 55 1, 879, 391, 18 1, 221, 276, 62 2, 713, 43 453, 290, 66 1, 458, 558, 31	\$683.10 374.00 74.80 396.00 1,144.00 1,112.84	\$428.42 467.52 132.00 251.17 1,185.05 762.68	\$2,951.68 119.17 660.00 9.17 568,33	1, 760. (2, 511. (330. (2, 200. (440. (
TOTALS FOR STATES AND Alaska Salifornia. Illinois. Maryland. Missouri New Jersey. New York	\$1,028,943,13 5,101,896.67 4,387,305.59 68,133,10 241,111.81 4,981,756.51	COMPRISIN \$310.58 781.50 513.80 21.50 1.00	\$10,096,56 57,832,54 24,857,82 25,650,74	\$496, \$88. 55 1, 879, 391. 18 1, 221, 276. 62 2, 713. 43 453, 290. 66 1, 458, 588. 31 602, 892. 47	\$683.10 374.00 74.80 396.00 1,144.00 1,112.84 770.00	\$428. 42 467. 52 132. 00 251. 17 1, 185. 05 762. 68 639. 84	\$2,951.68 119.17 660.00 9.17 568.33 120.00	1, 760. (2, 511. (330. (2, 200. (440. (880. (
TOTALS FOR STATES AND Alaska	\$1,028,943,13 5,101,896.67 4,387,305.59 68,133,10 241,111.81 4,981,756.51	\$310.58 781.50 513.80 21.50 1.00	\$10,096.56 57,832.54 24,857.82 25,650.74 30.24 70,624.98	\$496, \$88. 55 1, 879, 391. 18 1, 221, 276. 62 2, 713. 43 453, 290. 66 1, 458, 588. 31 602, 892. 47	\$683.10 374.00 74.80 396.00 1,144.00 1,112.84	\$428. 42 467. 52 132. 00 251. 17 1, 185. 05 762. 68 639. 84 848. 72	\$2,951.68 119.17 660.00 9.17 568,33	1, 760. (2, 511. (330. (2, 200. (440. (880. (
TOTALS FOR STATES AND Alaska Salifornia Illinois Maryland Missouri New Jersey New York Dhio	\$1,028,943.13 \$1,028,943.13 \$,101,896.67 4,387,305.59 68,133.10 241,111.81 1,146,229.29 5,019,352.56	\$310.58 \$310.58 781.50 513.80 21.50 1.00 1.00 800.50	\$10,096.56 \$7,832.54 24,857.82 25,650.74 30.24 70,624.98 92 202,956.76	\$496, \$58, 55 1, 879, 391, 18 1, 221, 276, 62 2, 713, 43 453, 290, 66 1, 458, 558, 31 602, 892, 47 1, 545, 362, 03	\$683.10 374.00 74.80 396.00 1,144.00 1,112.84 770.00	\$428. 42 467. 52 132. 00 251. 17 1, 185. 05 762. 68 639. 84	\$2,951.68 119.17 660.00 9.17 568.33 120.00 1,283.34	1, 760. (2, 511. (330. (2, 200. (440. (880. (3, 501. (
TOTALS FOR STATES AND Alaska	\$1,028,943,13 5,101,896.67 4,387,305.59 68,133.10 241,111.81 4,981,756.51 1,146,229.29 5,019,352.56	\$310.58 781.50 513.80 21.50 1.00 1.00 800.50	\$10,096.56 \$7,832.54 24,857.82 26,650.74 30.24 70,624.98 92 202,956.76 296.66	\$496, \$88. 55 1, \$79, 391. 18 1, 221, 276. 62 2, 713. 43 453, 290. 66 1, 458, 588. 31 602, 892. 47 1, 545, 362. 03 795. 30	\$683.10 374.00 74.80 396.00 1,144.00 1,112.84 770.00	\$428. 42 467. 52 132. 00 251. 17 1, 185. 05 762. 68 639. 84 848. 72	\$2,951.68 119.17 660.00 9.17 568.33 120.00 1,283.34	1, 760. (2, 511. (330. (2, 200. (440. (880. (3, 501. (
	\$1,028,943,13 5,101,896.67 4,387,305.59 68,133.10 241,111.81 4,981,756.51 1,146,229.29 5,019,352.56	\$310.58 781.50 513.80 21.50 1.00 1.00 800.50	\$10,096.56 57,832.54 24,857.82 25,650.74 30.24 70,624.98 202,956.76 296.66	\$496, \$58, 55 1, 879, 391, 18 1, 221, 276, 62 2, 713, 43 453, 290, 66 1, 458, 558, 31 602, 892, 47 1, 545, 362, 03	\$683.10 374.00 74.80 396.00 1,144.00 1,12.84 770.00 330.00	\$428. 42 467. 52 132. 00 251. 17 1, 185. 05 762. 68 639. 84 848. 72 55. 00	\$2,951.68 119.17 660.00 9.17 568.33 120.00 1,283.34	\$1, 540.0 1, 760.0 2, 511.6 330.0 2, 200.0 440.0 880.0 3, 501.6

				Alcohol taxe	es—Continued			
			Distilled sp	irits—Continued		· · · · · · · · · · · · · · · · · · ·	Wines, cor	dials, atc.
Districts	 	8 pecis	al or occupations	l ta xes			Excise taxes	
	Wholesale liquor dealers \$110 per year	Retail liquor dealers, \$27.50 per year	Retall dealers in madicinal spirits, \$27.50 per year	Retail liquor dealers at large, \$27.50 per year	Nonbevarage manufacturers of spirits, \$25, \$50, \$100 per year 1	Total distilled spirits	Imported (collected by customs)	Domestic
Alahama	\$2, 284. 38	\$18, 229. 66	\$27.50		\$650.00	\$194, 741. 73	\$39.59	
Arizona	7, 203. 20	58, 454. 01				82, 923, 11	17. 10	
Arkansas	2,341.63	31, 307. 39			200.00	39, 858. 51		\$130, 535. 70
First California	60, 935. 23	455, 626. 52			4, 975. 00	58, 059, 983. 36	198, 844, 12	32, 610, 110. 24
Sixth California Colorado	39, 229, 51	486, 436. 65			4, 575. 00	16, 791, 133. 36	199, 066, 41	5, 694, 918, 17
Connecticut	3, 652. 41	61, 509, 87	8, 022. 45		775.00	358, 188. 64	10, 258, 83	197, 031, 90
Connecticut	12, 468. 03				700.00	12, 347, 557. 24	18, 329, 29	565, 534, 81
Delaware Florida	1,705.00	16, 063. 89			125.00	18, 125, 89		
Georgia					325.00	2, 689, 596. 59	46, 811. 15	105, 029, 66
Georgia	9, 785. 76	53, 004. 18			1, 350.00	429, 002. 53	1, 938, 86	213, 923, 50
Hawali	5,009.62	27, 647. 13				429, 946, 73	2, 032, 51	
Idaho.	660.00	21, 662, 56				22, 322. 56		
First Illinois	35, 193, 82	500, 171, 82	171. 88	8.48	8, 933. 15	24, 428, 116, 37	313, 176, 71	1, 581, 826, 80
Eighth Illinols Indiana	12, 329. 67	253, 472, 03	137. 50		1, 250. 00	225, 326, 452. 14		5, 284, 50
Iowa	5, 245. 29	137, 563, 02			2, 275. 00	319, 696, 899. 78	4, 885. 58	346. 17
Kansas		95, 573, 71	203.05	27. 50	975.00	4, 079, 619, 33		108, 396, 70
Kentucky	4, 236. 35 17, 398. 50	36, 607. 50			175.00	3, 391, 732. 27		
Louisiana	6, 441, 44	62, 272, 28 141, 491, 90	149.08	678.34	700.00	442, 189, 513. 99	1, 462. 59	893, 994. 20
Maine	8.00			110.00	975.00	11, 009, 210, 92	53, 362, 10	281, 569, 35
Maryland		8, 555. 72	107 50		400.00	40, 932, 14	20.54	184, 973. 92
Massachusetts	28, 186, 12 31, 920, 81	171, 480, 97	137. 50	4,881.31	2, 700. 00	162, 100, 745. 50	73, 600. 81	1, 228, 405. 68
Michigan		323, 048, 65	23, 693. 19		7, 750. 58	26, 504, 077. 95	131, 625. 07	1, 380, 756. 00
Minnesota	28, 177, 90 12, 717, 73	392, 208. 30	0.070.00		3, 550. 00	28, 896, 266, 90	36, 866. 42	812, 296. 75
Mississippi	5, 174, 06	81, 614. 10	2, 870. 23	27. 50	2, 150. 00	2, 445, 994. 41	12, 618. 29	1, 274. 22
First Missouri	5, 174. 06 5, 481. 72	48, 101, 69 105, 880, 56	52. 71		400.00	103, 218. 98		
Sixth Missouri	6, 685, 84		192. 50	1, 671. 23	3, 750. 00	3, 452, 811. 16	28, 365. 89	272, 264. 05
Montana	0, 085. 84 3, 116, 67	64, 636, 10 53, 716, 09	55.00	440. 20	700.00	560, 682, 55		547, 211. 00
Nebraska	3, 116. 67 2, 217. 23	38, 915, 27	429.69			58, 631. 13	1.56	
Nevada	2, 217, 23	38, 915, 27 26, 669, 86	429. 69	4, 125. 00	225.00	46, 912, 19		
New Hampshire	2, 108. 37 110. 00	26, 669, 86 11, 524, 98	951.05 82.50					
First New Jarsey	6,016.02	101, 204, 87	82.50		150.00	11, 867. 48		
Fifth New Jersey	19, 799, 19			F00.00	1,025.00	1, 578, 336, 75		299, 280. 50
New Mexico	4, 143, 36				5, 350.00	36, 202, 881. 48		1, 652, 042. 22
NOW INTERIOR	4, 140. 36	43, 445. 92				52, 253, 75		2, 193, 93

Table 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1951, by collection districts, States, and Territories—Con.

				•				
	19, 492, 85	222 416 48 1		61.98	7, 620, 00			3, 388, 606. 89
First New York	8, 886, 42	55, 115, 22	4.59	5, 953, 76	4,900.00	65, 606, 482, 06	2, 338, 103, 51	781, 351. 70
Second New York		104, 316, 11	27.50	67. 10	1, 525, 00	4, 831, 030, 40		541, 883. 6
Third Naw York	21, 734. 59			***.	2, 375, 00	42, 036, 326, 29		1, 323, 378, 10
Fourteenth Naw York	4, 264. 38	207, 081. 63			1, 725, 00	11, 179, 084, 84	55, 48	165, 756. 00
Twenty-first New York Twenty-eighth New York	2, 062. 57	105, 995. 49			1, 225, 00	1,960,633,17	20, 357, 82	2, 806, 556, 29
Twenty-eighth New York	3, 602. 52	150, 498. 15	165.00		625, 00	213, 099, 30	. 30	127, 580. 1
North Carolina	6, 997. 18	7, 941. 67	165.00		50.00	282, 345, 73		
North Dakota	1, 760, 04	28, 523, 93				70 000 171 20		157, 317, 00
First Ohio	12,822.45	121, 908, 83		192. 56	3, 675, 00	70, 992, 171, 30		293. 144. 7
	9, 936, 53	81, 278, 97			1,025.00	92, 290, 50		178, 757, 7
Tenth Ohio	11, 362, 13	71 751 62			1, 150, 00			
Eleventh Ohio	26, 403, 51	202 550 04			2, 275, 00	3,866,007.89		199, 625. 9
Eighteentb Ohio	8, 180, 02	26 196 10			100, 70			
Oklahoma.		80, 100. 10 87, 000. 11	28. 88		425.00	715, 770, 10	2, 908. 05	37, 142. 2
Oregon.	7,063.45		27. 50	522, 50	6, 490, 00	103, 993, 795, 69	70, 861, 14	2, 643, 000. 3
First Pennsylvania	5, 385. 29	222, 225, 38	27.00		100,00	139, 125, 17		125, 898. 3
Twelfth Pennsylvania	12, 760.00	112, 605. 00			1, 750, 00	105, 687, 594, 13	70, 54	126, 943. 6
Twenty-third Pennsylvania	26, 888. 38	245, 603. 51			1, 750.00 825.00	341, 302, 27		
Rhode Island	4, 468, 30	47, 281.96	1, 816. 49		820.00	272, 262, 75	2, 482, 45	12, 444, 7
South Carolina	1, 231, 55	33, 292, 58						- ,
South Dakota	990.00	30, 595, 90				32, 404. 41		
Tennessee	9, 646, 13	34 277 94	220.00		3,500.00 [2, 875, 441. 43		76, 104. 0
	5, 704, 70	90 435 34		568.38	1,400.00	2, 706, 146, 79	60, 531, 72	
First Texas	10, 312, 54	90 517 48			1.085.00	103, 186, 99		278, 093. 0
Second Texas	10, 312. 34	2 424 21			125.00	3, 909. 31		
Utah		9,002.01			300.00	168, 704, 24	7. 50	
Varmont	375. 84	11, 248. 89	357.50		1, 700. 00	1, 490, 525, 97	912, 27	885, 307, 0
Virginia.	2, 473. 81	55, 301, 01	997-90		1, 300. 00	4, 065, 011, 42	4, 351, 59	567, 010, 0
Washington	28, 615, 74				200.00			
West Virginia	320.72							79, 849, 8
Wisconsin	7, 732. 56	320, 278. 91	13, 246. 99	128.36	1, 325, 00	735, 915. 99		12.0
Wyoming		18, 532, 44	28.88			21, 126. 95		12.0
M AOFTHIR	100.00	,	- 				0 -0- 000 00	00 515 000 0
maaa	658, 514, 67	7, 612, 527, 43	53, 099, 16	21, 340, 21	105, 814. 43	1, 809, 420, 696, 19	3, 737, 932. 99	63, 515, 96 9. 8
Total	000,011.07	1,010,021.10	1 23,000.20	,	1 1		I	I

TOTALS FOR STATES	AND TERRI	TORIES COM	PRISING PAR	T OF OR MO	RE THAN ON	E COLLECTION	DISTRICT	
Alaska California Illinois Maryland Missouri New Jersey New York Ohlo Penusylvania Texas Washington Puerto Rico	\$1,045.00 100,164.74 47,523.49 28,186.12 12,167.56 60,043.33 60,524.62 45,033.67 16,017.24 27,570.74	753, 643. 85 171, 480. 97 170, 516. 76 367, 481. 38 857, 025. 28 557, 498. 46 580. 433. 89	\$309.38 137.50 247.50 32.00 27.50	\$3, 48 4, 881, 31 2, 111, 43 522, 30 6, 102, 84 192, 50 522, 50 568, 38	\$9, 550. 00 10, 183. 15 2, 700. 00 4, 450. 00 4, 450. 00 19, 375. 00 19, 370. 00 8, 125. 00 8, 250. 00 2, 485. 00 1, 300. 00	\$19, 586, 88 74, 851, 116, 72 249, 754, 568, 51 161, 989, 754, 85 4, 013, 493, 71 37, 781, 218, 23 126, 672, 788, 63 75, 034, 937, 10 209, 820, 514, 99 2, 899, 333, 78 4, 045, 424, 54 110, 990, 65	\$397, 910. 53 313, 176. 71 73, 600. 81 28, 365. 89 2, 358, 516. 81 56, 404. 92 70, 931. 68 60, 631. 72	1, 228, 405. 68 819, 475. 05 1, 951, 322. 72 9, 007, 532. 75 828, 845. 38 2, 895, 842. 32

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

\$289, 32 3, 73

•				Alcohol ta	xes—Continued			
			Wines, cor	dials, etc.—Con	inued		Fermented r	nalt liquors
Districts			8 pecial or occu	pational taxes				
	Floor tax (tax- paid stocks on hand)	Wholesale dealers in wines, \$110 per year	Wholesale dealers in wines and malt liquors, \$110 per year	Retail dealers in wines and malt liquors, \$27.50 per year	Retail dealers in wines, \$27.50 per year	Total wines	Excise tax per barrel of 31 gallons, \$8	Floor tax (tax-paid stocks on hand)
Alabama Arizona		4		\$110.00		\$259.59		
Arkansas First California Sixth California Colorado	\$37.50	155. 83	\$2,007.50	10, 425. 10		17. 10 142, 968. 30 32, 809, 147. 69		
Connecticut		**	19.19	2, 8/2, 0/		210, 176, 55	14, 478, 220. 00 6, 207, 616, 00	
Florida.		***************************************	3, 901. 23	70, 490. 60		226, 232, 64	1, 027, 880, 00 646, 260, 00 2, 668, 650, 00	
Idaho				38, 646. 63 57, 76	\$1, 201. 89	258, 509, 25 2, 032, 51 57, 76	479, 287. 00 737, 098. 61 462, 398. 00	
Eighth Illinois Indiana		751.68		27. 50	309. 74	1, 896, 092, 43 5, 284, 50	16, 543, 656, 22 15, 506, 569, 74	
Vennes						66, 628. 85 198, 396. 70 18. 80	19, 552, 760, 00 705, 308, 00 550, 00	
Kentucky Louisiana Maine Meryland						895, 685. 96 284, 931. 45 185, 764, 46	15, 404, 260, 00 14, 202, 140, 00	
Massachusetts			27.00	9, 781. 82	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1, 311, 815, 31 1, 512, 381, 07	17, 008, 468, 75 10, 715, 225, 00	
Minnesota Mississippi First Missouri	******	357. 50	220.00	8, 853. 91	61.88 148.51	850, 309, 04 14, 531, 89 9, 442, 42	35, 365, 464, 60 20, 744, 422, 06	
Montana.			430.84		68. 75	301, 083, 69 547, 694, 55	56, 884, 551, 00 4, 994, 695, 00	
Nevada New Hampshire						1. 56	1, 566, 490, 00 7, 505, 986, 00 165, 232, 00	
New Hampshire Firet New Jersey Fifth New Jersey New Mexico		247. 50			137. 50 556. 23	299, 665, 50 1, 655, 860, 56	2, 291, 410.00 44, 746, 288.68.	\$289.32 3.73

299, 665, 50 1, 655, 860, 56 2, 193, 93

Table 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1951, by collection districts, States, and Territories—Con.

irst New York	1 1	1, 618, 81	1, 779, 99	645, 94	211.14	3, 392, 862. 77	49, 972, 551. 54	
econd New York		6, 690, 00	34.38	1, 270, 76	1,389.23	3, 130, 839, 64	1, 056, 000. 00	~
hird New York		2, 740, 84	0 4.00	890, 50	813. 56	546 , 328 . 55	9, 986, 040, 00	
ourteenth New York		1, 136, 67				1, 324, 514. 83	9, 113, 475. 44	
ourteenth New Lork		1, 100, 01				165, 811 . 48	4 , 524 , 400 . 70	
wenty-first New York		100.84	220.00		37. 26	2, 827, 272, 21	15, 830, 333, 00	
orth Carolina.		515. 63	2, 924, 18	37, 263, 60	1, 632, 55	169, 916, 44	340, 780.00	
orth Dakota			2, 021.10	01, 200, 00				
			9. 17	130. 77	193.10	158, 603, 38	14, 720, 040. 00	
irst Ohio enth Ohio		500.0×	0.11			293, 144, 74	3, 577, 630, 00	
leventh Ohio						178, 757, 70	1, 968, 132. 20	
leventh Unio		746 69				256, 777. 39	14, 792, 550, 00	
ighteenth Ohioighteenth O		740.00		251 72		251.72	406, 375, 00	
regon				201.72		40, 050, 27	2, 856, 990. 00	
regon					.,	2, 713, 861. 46	28, 849, 315, 00	
irst Pennsylvania						125, 898, 32	8, 913, 778, 00	
welfth Pennsylvania						127, 014, 22	26, 038, 007, 00	
wenth Pennsylvania wenty-third Pennsylvania						13, 236, 40	5, 888, 800, 00	
thode Island				82, 836, 60	178, 77	100, 710, 91		
outh Carolinaouth Dakota.		137.50	2, 630. 84	82, 830. 00	119.11	100, 110. 01		
outh Dakota						1, 927, 63	1, 203, 153, 00	
onnessee						291, 935, 11	14, 091, 372, 00	
irst Texas			861.68	154, 337. 66		278, 093, 00	130, 000. 00	
sound Tores				·		278, 095.00	1, 226, 070, 00	
Ttah						27, 503, 34	1, 220. 070.00	
7ermont			2, 373, 71	25, 122. 13			1, 390, 578, 00	
7iroinia	 		4, 494. 88	84, 665. 50		975, 379. 70	14, 726, 615. 02	
Vashington						571, 361. 65	14, 720, 015, 02	
	1 1	110 00 1	i	15, 574. 58		16, 690. 85	481, 640, 00	
Veet VirginiaVisconsin						112, 258. 11	98, 988, 621, 90	
/ 10001131111111111111111111111111111111						12.00	484, 383, 93	
voming								
Total	\	23, 453, 24	26, 892. 69	604, 712. 45	7, 047. 83	67, 916, 046. 56	665, 008, 720. 21	293. (
Total TOTALS FOR STATE	37.50	<u> </u>	<u> </u>					293.0
Total	TES AND TERRIT	CORIES COMP	RISING PAR	T OF OR MOR		COLLECTION	DISTRICT	
Total TOTALS FOR STAT	77.50 TES AND TERRIT	CORIES COMP	<u> </u>	T OF OR MOR	E THAN ONE	COLLECTION \$38, 703, 132. 27	DISTRICT \$35, 989, 221, 82	
Total TOTALS FOR STAT	77.50 TES AND TERRIT	CORIES COMP	RISING PAR	T OF OR MOR		\$38, 703, 132, 27 1, 901, 376, 93	DISTRICT \$35, 989, 221. 82 32, 050, 225. 96	
Total TOTALS FOR STATelaska	37.50 TES AND TERRIT \$37.50	\$155. 83 751. 68	RISING PAR	T OF OR MOR. \$27.50 9.781.82	E THAN ONE	\$38, 703, 132, 27 1, 901, 376, 93 1, 311, 815, 31	\$35, 989, 221. 82 32, 050, 225. 96 17, 008, 468, 75	
Total TOTALS FOR STATellaska alifornia limois aryland lissouri	37.50 TES AND TERRIT \$37.50	CORIES COMP	RISING PAR \$27.00 430.84	\$27.50 9, 781.82 52.71	#309.74	\$38, 703, 132, 27 1, 901, 376, 93 1, 311, 815, 31 848, 778, 24	\$35, 989, 221, 82 32, 050, 225, 96 17, 008, 468, 75 61, 879, 246, 00	
Total TOTALS FOR STATellaska alifornia limois aryland lissouri	37.50 TES AND TERRIT \$37.50	\$155.83 751.68 385.00 3, 265.54	RISING PAR \$27.00 430.84 213.82	\$27.50 9,781.82 52.71 30.25	\$309.74 68.75 693.73	\$38, 703, 132, 27 1, 901, 376, 93 1, 311, 815, 31 848, 778, 24 1, 955, 526, 06	\$35, 969, 221. 82 32, 050, 225. 96 17, 008, 468. 75 61, 379, 246. 00 47, 037, 688. 68	\$293.
Total TOTALS FOR STAT laska alifornia linois laryland lissouri lew Jersey	37.50 TES AND TERRIT	\$155.83 751.68 385.00 3, 265.54 14, 287.16	\$27.00 430.84 213.82 2,034.37	\$27.50 9, 781.82 52.71 30.25 2, 807.20	\$309.74 \$309.74 68.75 693.73 2,451.19	\$38, 703, 132, 27 1, 901, 376, 93 1, 311, 815, 31 848, 778, 24 1, 955, 526, 06 11, 387, 629, 48	\$35, 989, 221, 82 32, 050, 225, 96 17, 008, 468, 75 61, 879, 246, 00 47, 037, 698, 68 90, 482, 800, 68	\$293.
Total TOTALS FOR STAT	37.50 PES AND TERRIT \$37.50	\$155.83 751.68 385.00 3, 265.54 14, 287.16	RISING PAR \$27.00 430.84 213.82	\$27.50 9,781.82 52.71 30.25	\$309.74 68.75 693.73	\$38,703,132.27 1,901,376.93 1,311,815.31 848,778.24 1,965,526.06 11,387,629.48 887,283.21	\$35, 989, 221, 82 32, 050, 225, 96 17, 008, 468, 75 61, 879, 246, 00 47, 037, 698, 68 90, 482, 800, 68 35, 058, 352, 20	\$293.
Total TOTALS FOR STAT laska alifornia linois linois laryland lissourl lew Jersey lew York	37.50 TES AND TERRIT	\$155.83 751.68 385.00 3, 265.54 14, 287.16 1, 699.87	\$27.00 430.84 213.82 2,034.37	\$27.50 9,781.82 52.71 30.25 2,807.20 130.77	\$309.74 \$309.74 68.75 693.73 2,451.19	\$38, 703, 132, 27 1, 901, 376, 93 1, 311, 815, 31 848, 778, 24 1, 955, 526, 06 11, 387, 629, 48 887, 283, 21 2, 966, 774, 00	\$35, 989, 221, 82 32, 950, 225, 96 17, 008, 488, 75 61, \$79, 246, 00 47, 037, 698, 698, 90, 482, 800, 68 35, 058, 352, 20 63, 801, 100, 00	\$293.
Total TOTALS FOR STAT	37.50 PES AND TERRIT \$37.50	\$155.83 751.68 385.00 3, 265.54 14, 287.16 1, 699.87	\$27.00 430.84 213.82 2,034.37 9.17	\$27.50 9,781.82 52.71 30.25 2,807.20 130.77	\$309.74 \$309.74 683.75 693.73 2,451.19 196.10	\$38,703,132.27 1,901,376.93 1,311,815.31 848,778.24 1,965,526.06 11,387,629.48 887,283.21	\$35, 989, 221, 82 32, 950, 225, 96 17, 008, 468, 75 61, 879, 246, 00 47, 037, 696, 68 35, 068, 352, 20 63, 801, 100, 00 14, 221, 372, 00	\$293.
Total TOTALS FOR STAT laska alifornia linois linois laryland lissouri lew Jersey lew York whio ennsylvania	37.50 TES AND TERRIT	\$155.83 751.68 385.00 3, 265.54 14, 287.16 1, 699.87	\$27.00 430.84 213.82 2,034.37 9.17 861.68	\$27.50 9,781.82 52.71 30.25 2,807.20 130.77	\$309.74 \$309.74 683.75 693.73 2,451.19 196.10	\$38, 703, 132, 27 1, 901, 376, 93 1, 311, 815, 31 848, 778, 24 1, 955, 526, 06 11, 387, 629, 48 887, 283, 21 2, 966, 774, 00	\$35, 989, 221, 82 32, 950, 225, 96 17, 008, 488, 75 61, \$79, 246, 00 47, 037, 698, 698, 90, 482, 800, 68 35, 058, 352, 20 63, 801, 100, 00	\$293.
Total TOTALS FOR STAT	37.50 TES AND TERRIT \$37.50	\$155.83 751.68 385.00 3, 265.64 14, 287.16 1, 699.87	\$27.00 \$27.00 \$30.84 213.82 2,034.37 9.17 861.68	\$27.50 9,781.82 52.71 30.25 2,807.20 130.77	\$309.74 \$309.74 683.75 693.73 2,451.19 196.10	\$38, 703, 132, 27 1, 901, 376, 93 1, 311, 815, 31 848, 778, 24 1, 955, 526, 06 11, 387, 629, 48 887, 283, 21 2, 966, 774, 00 570, 098, 11	\$35, 989, 221, 82 32, 950, 225, 96 17, 008, 468, 75 61, 879, 246, 00 47, 037, 696, 68 35, 068, 352, 20 63, 801, 100, 00 14, 221, 372, 00	\$293.

	ļ		Alc	ohol taxes—Cor	tinued					
			Ferment	ed malt liquors-	-Continued					
Districts		Special or occupational taxes—Continued								
	Brewers, less than 500 harrels, \$55 per year	Brewers, 500 barrels or more, \$110 per year	Wholesale dealers in fermented malt llquors, \$55 per year	Retail dealers in fermented malt liquors, \$22 per year	Retail dealers in malt liquors at large, \$22 per year	Temporary dealers in fermented malt liquors, \$2.20 per month	Total fermented malt ilquors			
labama			\$4, 733, 60	\$62, 583. 07		\$4, 40	\$67, 321, 07	\$262, 322, 3		
izona		\$110,00	661.05	7 195 35		19.81		\$202, 322, 3		
kansas	1		4, 111, 27	51, 635, 65		19.81	1, 397, 046, 21	1, 479, 986, 4		
st California	. •	660, 00	8, 826, 72	107 357 97		1, 392, 22	55, 751, 32 21, 629, 238, 03	238, 578. 1		
th California		680, 00	8, 776, 29	145 847 09			21, 020, 238. 03	112, 498, 369.		
lorado		476, 67	5, 493, 25	24 200 41			14, 634, 135. 61	37, 319, 253.		
nnectleut		110.00	15, 933, 85	84 O78 E8		63.80	6, 238, 049, 13	6, 806, 414.		
laware		220.00	838.75	981.83		1, 390. 69	1, 109, 371, 10	14, 040, 792.		
rida		660.00	4, 448, 40	114, 146, 15		6.60	648, 257. 18	666, 383. (
orgia		110.00	3, 854, 60	53, 037, 41	\$115.50	2.20	2, 728, 022, 25	5, 643, 851. 4		
wali		569. 40	1, 226, 59	1, 389, 72	11.00	2. 20	536, 302, 21	1, 223, 614. (
ho	. \$50.44	220.00				8.80	740, 293, 12	1, 172, 272, 3		
st Illinois		2, 044, 17	4, 999, 28	45, 901. 35		257. 40	513, 826. 47	536, 206, 7		
hth Illinois	·	2, 044, 17 880, 00	41, 623, 21	14, 130, 38		3, 402. 68	16, 604, 856, 66	42, 929, 065, 4		
liana	* -** *		20, 054. 95	13, 100, 17		1, 219. 02	15, 541, 823, 88	240, 873, 560.		
Ya		1, 210.00	13, 051, 31	26, 130. 16		436, 32	19, 593, 587, 79	339, 357, 116,		
nsas.		330.00	15, 411, 55	96, 754. 84	20.17	42.00	817, 866, 56	5, 005, 882, 8		
ntucky	-	13. 75	9, 797, 83	100, 680. 49		154.40	111, 196, 47	3, 502, 947, 1		
nidos y		990.00	11, 401, 66	67, 123. 97	44.00	191.40	15, 474, 011, 03	458, 559, 210, 9		
uislana		330.00	6, 109. 88	78, 724. 68	58.68	332, 94	14, 287, 696, 18	25, 581, 838, 4		
ine	-		3, 002. 09	60, 749. 06	l	176, 91	63, 928, 06	290, 624, 6		
ryland		660.00	12, 192, 82	39, 710. 35	22.00	2, 688, 54	17, 063, 742, 46	180, 476, 303. 2		
ssachusetts			35, 588, 63	5, 299, 51	22.00	2, 533, 13	10, 760, 098, 27	38, 776, 557. 2		
chigan		1, 320.00	17, 593, 79	7, 240, 44		2, 883, 32	35, 394, 502. 15	65, 141, 078, 0		
nnesota ssissippi	. 55.00	1, 769. 17	30, 657, 40	233, 176. 38	1, 672, 33	973.05	21, 012, 725. 39	28, 473, 251, 6		
sissippi			5, 785, 01	77, 354, 87		33. 31	83, 173, 19	200, 834, 5		
st Missouri	-	330.00	9, 065, 24	84, 289, 43	222, 20	888.90	56, 979, 346, 77	60, 733, 241, 6		
th Missouri		405, 17	8, 274, 52	49, 796, 10	396,00	92.40	5, 053, 659, 19	6, 162, 036, 2		
ntana.		880.00	4, 981, 37	10, 457, 01		66.71	1, 582, 875, 09	1, 641, 507, 7		
braska	-	220, 00	8, 849, 15	28, 028, 43		8.80	7, 543, 092, 38	7, 590, 004. 5		
vada	1 1	110.00	1, 104, 64	4, 185, 43			170, 660, 67	7, 590, 004. 5 201, 390. 2		
w Hampshire	. [2, 180, 53			40.00	44, 719, 03	201, 390. 2 56. 586. <i>8</i>		
st New Jersev	.t	220.00	13, 682, 53	3, 332, 01		373. 76	2, 309, 307, 62	50, 580. 5 4, 187, 309, 8		
ID New Jersey	1	701 00	27, 634, 33	7, 356, 87	3.67	1, 618, 83				
w Mexico	1.		1, 415, 14	656.65	a. 07		44, 783, 687, 11	82, 642, 429. 1		
st New York		1, 540, 01	17, 996, 85	246, 830, 98	494. 60	17.60	2, 089. 39	56, 537. 0		
		2,010,01	, 000.00	27tu, 0000, 90	494,00	299.40	50, 239, 713, 38	54, 691, 788. 0		

_									
ļ	Second New York Third New York Fourteenth New York Twenty-first New York Twenty-eighth New York North Carolina. North Dakota	-	110.00	1, 012, 92 852, 51	21, 452, 26 72, 206, 68	180. 05 132. 00	44.00 123.20 621.23	1, 078, 799. 28 10, 059, 354. 39 9, 281, 354. 58	69, 816, 120, 93 15, 436, 713, 34 52, 642, 195, 70
	Fourteenth New York		110.00	7, 262. 60	159, 885, 31		569.80	4, 594, 836, 05	15, 939, 732, 37
i	Twenty-first New York		550.00	6, 746. 73					20, 735, 433. 58
	Truenty sighth New York		1, 430, 00	6, 787, 25	108, 047, 35		930. 60	15, 947, 528, 20	817, 461, 36
3	None of the Constitute of the second of the		110.00	5, 206, 91	88, 337, 71		11.00	434, 445. 62	817, 401, 00
₩.	North Dakota		220.00	3, 927. 93	9, 556, 81		74.80	13, 559. 54	295, 905, 27
쥖.	NOTED Dakota		1, 356, 67	3, 722, 64	22, 701, 86		967.00	14, 748, 778. 17	85, 899, 552. 85
89	First Ohlo			2 999, 32	9, 810, 58	440. 43	431.80	3, 591, 862. 13	3, 977, 297. 37
1 '	Tenth Ohio			1. 375. 02			182. 70	1, 979, 645. 63	2, 242, 870, 74
Ġ.	Eleventh Ohlo			4, 528, 15	8, 597, 25		1, 777, 50	14, 807, 966, 24	16, 930, 751. 52
₩.	Eighteenth Ohio		111.11	7, 979, 77	96, 660. 10	20.17	83.60	511, 338, 64	576, 130, 54
1	Oklahoma			4, 747, 64			156.20	2, 934, 076, 09	3, 689, 896. 46
1	Oregon			53, 912, 78	41, 830, 44			28, 947, 065, 35	135, 654, 722, 50
4	First Pennsylvania		1, 998. 33	10, 380, 24	10 485 00		1, 369, 54	8, 936, 303, 76	9, 201, 327, 25
-	Twelfth Pennsylvania		330.00		10, 400, 80		4.40	26, 116, 298, 67	131, 930, 907. 02
	Twenty-third Pennsylvania		1, 100. 00	48, 656. 81	28, 300. 90			5, 894, 207, 85	6, 248, 806, 52
	Rhode Island		220.00	3, 898. 48	1, 120. (7			64, 314, 45	437, 288, 11
	South Carolina			2, 555. 02	01, 079, 90	*		42, 727. 16	75, 131, 59
	South Dakota			6, 587. 93	36, 099, 65		70. 40	1, 339, 991. 32	4, 217, 360. 38
	Tennessee		330.U0	8, 669. 43		**	169, 59	14, 364, 095, 00	17, 452, 176, 90
	First Texas		1, 100, 00 1	27, 971.00	243, 203. 69	278. 72		227, 009, 77	608, 289, 76
	Second Texas		112.20	14, 056. 16	82, 718, 22		116.60		1, 271, 345, 69
	Utah			2, 750. 22	38, 367. 26		28.90	1, 267, 436. 38	199, 924, 29
	Vermont			1, 196.04	2, 507. 47		13. 20	3, 716. 71	3, 928, 706. 33
	Virginia			7, 553, 09	64, 182, 55		2.20	1, 462, 800. 66	
	Washington	42 24	1, 292, 50	9, 045, 12	28, 308. 79		239.54	14, 765, 543. 21	19, 401, 916. 28
	Washington	12. 21		12, 038, 84	121, 062, 61		6.60	614, 968, 05	666, 113. 44
	West Virginia	*		42, 800, 67	96, 235, 31		2, 603, 03	99, 133, 560. 81	99, 981, 734, 91
	Wisconsin			3, 736, 67	3, 319, 18		77. 21	491, 625. 99	512, 764. 94
	Wyoming		110.00	3,700.01					
	Total	147. 68	35, 907. 20	694, 294, 86	3, 694, 567. 89	4, 140. 12	33, 111. 08	669, 471, 182. 09	2, 546, 807, 924. 84

							·	
TOTALS FOR STATES	AND TERRIT	ORIES COMI	PRISING PAR	T OF OR MO	RE THAN ON	E COLLECTIO	ON DISTRICT	
Alaska California Illimois Maryland Missouri New Jersey New York Ohio Pennsylvania Texas Washington			\$1, 539, 97 17, 603, 01 61, 678, 16 12, 192, 82 17, 339, 76 41, 316, 88 40, 658, 86 12, 625, 13 112, 929, 83 42, 027, 15 7, 505, 15	\$929. 75 253, 205. 19	\$22.00 618.20 3.67 806.65 440.43		\$2, 469. 72 36, 263, 373. 64 32, 146, 680. 54 17, 663, 742. 46 62, 033, 005. 96 47, 092, 994. 73 91, 201, 585. 83 35, 128, 252. 17 63, 999, 667. 78 14, 561, 104. 77 14, 763, 073. 49	\$22, 058. 60 149, 817, 622. 63 283, 802, 625. 98 180, 365, 312. 62 66, 895, 277. 91 86, 829, 739. 02 229, 261, 983. 94 111, 050, 472. 48 276, 786, 956. 77 18, 060, 468. 66 19, 379, 899. 68

1 095.75

			т	ohacco manufact	ures		
Districts			Large cigars cla	ssified by intend	led retail prices		
	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			\$548, 108. 00	\$49.00	\$160.00		\$65.00
Arkansas First California. Sixth California Colorado.	***************************************	\$23, 406. 00	33. 00 4, 284. 00 670. 00 177. 02	134. 40 5, 593. 88 1, 723. 16 87. 09	35. 50 8, 595. 85 131, 867. 40 723. 38	\$5, 901. 57 184, 639. 50 11. 93	3, 706. 90 6, 849. 10
Delaware	************	222.00	2, 518, 10 224, 00	24, 537. 10 87. 50	185, 646. 41	11, 830. 07	43.00
Florida. Georgía Hawaii Idaho	\$23, 665, 15 10, 00 9, 14	102, 412, 92 4, 200, 00 45	2, 489, 034. 77 612, 310. 16 6. 20	1,850,098.31 93.52 5,498.15	990, 382. 50 391. 75 849. 10	273, 270. 48 13. 48	1, 781, 658. 92 1. 00 15. 00
First Illinois. Eighth Illinois	514.00	2. 25	1,542.67 205.00	5, 752, 87 5, 165, 45	77,619,99 7,649,50	16, 365, 03	22, 322. 30
Indians Iowa Kansas	343, 00 15, 75	1,801,13 66.00	30, 794. 28 93. 84 75. 50	148, 263. 05 1, 128. 40	532, 699, 95 1, 380, 00	630.00	240. 20
Kentucky Louisiana	229.38	315.00	1, 628. 80 . 30	2, 611. 00 92, 885. 45	1, 046, 824, 50 581, 161, 73	45, 087, 38 137, 232, 96	11, 341, 00
Maryland			60.34 89,070.80	1,377.74 3,438.30	3, 036, 60 9, 076, 7 5	32.89	145. 90
Massachusetts Michigan Minnesota	155.00	1, 711. 50 440. 80	17, 278, 34 30, 018, 57 923, 80	222, 412, 27 19, 758, 07 610, 32	142, 101, 40 441, 200, 86 3, 860, 61	12,064.88 20,261.68 64.13	5, 807. 00 1, 376. 50 389. 00
Missisppi First Missouri Sixth Missouri	128. 25		325.30 9,998.00	7, 259, 00 1, 106, 00	17, 841. 75 38, 121. 00	40. 50	1, 473.00
Montana Nebraska Nevada		i i	12.00 54.00	140. 00	20.00 178.00		
New Hampshire. First New Jersey Fifth New Jersey New Mexico	599. 25 822. 71	210. 00 9, 594. 20	35, 056. 18 263, 295. 64 76, 20	3, 143. 30 23, 283. 40 81, 600. 80	332, 011. 25 1, 231, 118. 86 1, 409, 629. 18	30. 00 212, 502. 70 135, 110. 19	200. 00 491, 927. 48 40, 213. 02
First New Yark. Second New York. Third New York. Fourteenth New York	1, 681. 75 1, 629.00 1, 672. 42	29, 981. 55 31, 257. 08 634. 65	71, 494, 72 49, 012, 23 7, 481, 60	85, 162. 00 11, 132. 82 6, 289. 01	117, 577. 40 26, 295. 04 38, 082. 50	3,787.53 17,616.08 21,389.45	1, 325. 00 191, 395. 04 36, 280. 70
FOULTEENIN NEW TOTAL STREET	527.51	2, 347. 95	6, 796 , 60 i	6, 387. 85	319, 777.85	25, 462. 14	6, 247. 20

	80.00 i	669, 90 +	726.00 +	1, 208. 55	1,437.25	1,095.75	275.70
venty-first New York		2,016.51	2, 316, 72	789. 25	4, 908. 10	2. 63	. 50
venty-list New York		-,	107, 705, 00	33, 472. 60	340.25	.38	. 50
orth Carolina.			40.00				
orth Dakota		20 10	376, 20	1, 229, 55	95, 729, 22	615. 38	188. 50
est Obio	1 121.00		50, 814, 20	272, 333. 95	1, 120, 614, 49	5, 105, 61	
nth Ohio		4, 610. 40		11.90	90.00		4.08
eventh Ohlo.	70.00	649.80	5, 752. 78		79, 632.35	168. 75	144.00
whiteenth Ohio	1 20.25	1, 587. 90	112, 883, 32	26, 036. 80	18,002.00	100.10	111.00
Inteenth Onio					6.90		
lahoma			48, 40	135. 45	482.00	.75	. 50
gon	11, 666, 51	24, 233, 25	2, 395, 457.87	672, 241, 68	8, 435, 640, 52	1, 226, 907. 41	399, 585, 02
st Pennsylvania	11,000.01	20, 998, 20	615, 859, 46	329, 448, 00	5, 646, 138, 39	150, 436, 50	1, 875. 00
alith Representation	. 0,900.00		48, 744, 60	9, 210, 25	1, 253, 60	7.50	662.00
enty-third Pennsylvania	. 33.00 [2,954.40		266.00	865. 25		
ode Island		2, 738. 24	4, 670. 81		1 170 404 00		. 50
th Carolina	375.00	225,000.00	2, 017. 00	7, 078. 75	1, 178, 000, 80		
ith Carolina		·					
ith Dakota		26, 274, 00	52, 496. 40	88, 602, 50	561.00		
messee		. 15	3,680.00	6, 300, 28	55, 325, 35	42, 668, 63	1,079.50
_t Mamaa			0,000.00	840.00	171. 20		13.00
2 Maran				040.00			
ah	.				2,802.00		
mont	1	16, 69	19.86	3. 50		2. 25	5,00
mont	143.00	57, 000, 00	387, 484, 26	917. 70	506, 236. 33	2, 20	24.00
ginia		0,,000,00	35, 20	467. 60	202.00	. 30	24.00
shington	25.00	886, 50	50, 931, 92	232, 114, 05	667, 503, 00		
			6, 351, 64	4, 459, 88	102, 280, 19	2, 310, 75	3, 394, 00
			0, 301. 04	4, 100.00	102, 200. **	·I.	
90018111							
coming					OF 500 000 05	0 559 667 16	3 010 273 56
oming		578, 258, 62	8, 131, 071, 70	4, 297, 977. 45	25, 596, 963. 35	2, 552, 667. 16	3, 010, 273. 56
roming Total			8, 131, 071. 70	4, 297, 977. 45	25, 596, 963. 35	2, 552, 667. 16	3, 01 0, 27 3. 56
oming	52, 346. 07	578, 258. 62				<u> </u>	3, 010, 273. 56
Total	52, 346.07	578, 258. 62 RISING PART	OF OR MORI	THAN ONE	COLLECTION	I DISTRICT	3, 010, 273. 56 \$10, 556, 00
Total	52, 346.07	578, 258. 62 RISING PART	OF OR MORI	THAN ONE \$7,317.04	COLLECTION \$140, 463. 25	1 DISTRICT \$190, 541. 07	\$10, 556, 00
Total	52,346.07	578, 258. 62 RISING PART	OF OR MORI \$4,954.00 1,747.67	\$7,317.04 10,918.32	COLLECTION \$140, 463. 25 85, 269. 49	1 DISTRICT \$190, 541. 07 16, 365. 03	\$10, 556. 00 22, 322. 30
Total	52, 346.07 FORIES COMPT \$514.00	578, 258. 62 RISING PART	OF OR MORI \$4,954.00 1,747.67	\$7,317.04 10,918.32 3,438.30	\$140, 463, 25 85, 269, 49 9, 076, 75	\$190, 541. 07 16, 365. 03 22. 89	\$10, 556. 00 22, 322. 30 145. 90
Total TOTALS FOR STATES AND TERRIT	52, 346.07 FORIES COMPE	578, 258. 62 RISING PART	94,954.00 1,747.67 89,070.80	\$7,317.04 10,918.32 3,438.30	\$140,463.25 85,269.49 9,076.75 55,962.75	\$190,541.07 16,365.03 32.89 40.50	\$10, 556, 00 22, 322, 30 145, 90 1, 473, 00
Total	52, 346.07 FORIES COMPI \$514.00 128.25	578, 258, 62 RISING PART \$23, 406, 00 2, 25	\$4,954.00 1,747.67 89,070.80 10,323.30	\$7, 317.04 10, 918.32 3, 438.30 8, 365.00	\$140,463.25 85,269.49 9,076.75 55,962.75	\$190, 541. 07 16, 365. 03 22. 89	\$10, 556, 00 22, 322, 30 145, 90 1, 473, 00 532, 140, 50
Total	52, 346.07 FORIES COMPE \$514.00 128.25 1, 421.96	578, 258. 62 RISING PART \$23, 406. 00 2. 25	94,954.00 1,747.67 89,070.80 10,323.30 208,331.82	\$7,317.04 10,918.32 3,438.30 8,365.00 104.884.20	\$140, 463, 25 \$1,40, 463, 25 \$5, 269, 49 9, 076, 75 55, 962, 75 2, 640, 748, 04	\$190,541.07 16,365.03 22.89 40.50 347,612.89	\$10, 556, 00 22, 322, 30 145, 90 1, 473, 00
Total	\$52, 346.07 FORIES COMPF \$514.00 128.25 1, 421.96 5, 725.68	\$23, 406.00 2.25 9, 804.20 66, 906.74	\$4,954.00 1,747.67 89,070.80 10,323.30 298,351.82 137,827.87	\$7, 317.04 10, 918.32 3, 438.30 8, 365.00 104, 884.20 110, 969.48	\$140, 463, 25 \$1,40, 463, 25 85, 269, 49 9, 076, 75 55, 962, 75 2, 640, 748, 04 508, 078, 14	\$190, 541.07 16, 365.03 32.89 40.50 347, 612.89 69, 353.58	\$10, 556, 00 22, 322, 30 145, 90 1, 473, 00 532, 140, 50 235, 523, 64
Total	\$52,346.07 FORIES COMPF \$514.00 128.25 1,421.96 5,725.68	578, 258. 62 RISING PART \$23, 406. 00 2. 25	OF OR MORI \$4,954.00 1,747.67 89,070.80 10,323.30 298,351.82 137,827.87 169,826.50	\$7, 317.04 10, 918.32 3, 438.30 104.884.20 110, 969.42 223, 612.20	\$140, 463, 25 85, 269, 49 9, 078, 75 55, 962, 76 2, 640, 748, 04 508, 078, 11 1, 296, 066, 06	\$190, 541, 07 16, 365, 03 32, 89 40, 50 347, 612, 89 69, 353, 85 5, 889, 74	\$10, 556. 00 22, 322. 30 145. 90 1, 473. 00 532, 140. 50 235, 523. 64
Total	\$514.00 \$514.00 128.25 1,421.96 5,725.68 110.75	578, 258. 62 RISING PART \$23, 406. 00 2. 25 9, 804. 20 66, 906. 74 6, 868. 20	OF OR MORI \$4,954.00 1,747.67 89,070.80 10,323.30 298,351.82 137,827.87 169,826.50	\$7, 317.04 10, 918.32 3, 438.30 8, 365.00 104, 884.20 110, 969.48 293, 612.20 1, 1010.890.93	\$140, 463, 25 \$5, 269, 49 9, 078, 75 55, 962, 75 2, 640, 748, 04 508, 078, 14 1, 296, 066, 0 14, 083, 032, 51	\$190, 541, 07 16, 365, 03 2, 89 40, 50 347, 612, 89 69, 353, 88 5, 889, 74 1, 377, 351, 41	\$10, 556. 00 22, 322, 30 145. 90 1, 473. 00 532, 140. 50 235, 523. 64 336. 58 402, 122. 02
Total	\$52, 346.07 FORIES COMPF \$514.00 128.25 1, 421.96 5, 725.68 110.75 17.626.01	578, 258, 62 RISING PART \$23, 406, 00 2, 25 9, 804, 20 66, 906, 74 6, 888, 20 48, 185, 85	94,954.00 1,747.67 89,070.80 10,323.30 298,351.82 137,827.87 189,826.50	\$7, 317.04 10, 918.32 3, 438.30 8, 365.00 104, 884.20 110, 969.48 293, 612.20 1, 1010.890.93	\$140, 463, 25 85, 269, 49 9, 076, 75 55, 962, 76 2, 640, 748, 04 508, 078, 14 1, 296, 066, 06 14, 083, 082, 51 55, 966, 56	\$190, 541.07 16, 365.03 32.89 40.50 347, 612.89 69, 353.58 5, 889, 74 1, 377, 351.41 42, 668.63	\$10, 558. 00 22, 322. 30 145. 90 1, 473. 00 532, 140. 50 235, 523. 64 336. 58 402, 122. 02 1, 092. 50
Total	\$514.00 \$514.00 \$514.00 128.25 1,421.96 5,725.68 110.75 17,626.01	578, 258, 62 RISING PART \$23, 406, 00 \$23, 406, 00 66, 906, 74 6, 868, 20 48, 185, 85 15	94, 954, 00 1, 747, 67 89, 070, 80 10, 323, 30 288, 351, 82 137, 827, 87 169, 826, 50 3, 060, 061, 63 3, 880, 00	\$7, 317. 04 10, 918. 32 3, 438. 30 10, 969. 48 293, 612. 20 1, 010, 899. 3 7, 140. 28	\$140, 463, 25 85, 269, 49 9, 076, 75 55, 962, 76 2, 640, 748, 04 508, 078, 14 1, 296, 066, 06 14, 083, 082, 51 55, 966, 56	\$190, 541, 07 16, 365, 03 2, 89 40, 50 347, 612, 89 69, 353, 88 5, 889, 74 1, 377, 351, 41	\$10, 556. 00 22, 322, 30 145. 90 1, 473. 00 532, 140. 50 235, 523. 64 336. 58 402, 122. 02
aska alifornia inois aryland issouri ew York minoy min	52, 346.07 FORIES COMPF \$514.00 128.25 1, 421.96 5, 725.68 110.75 17,626.01	578, 258. 62 RISING PART \$23, 406. 00 2. 25 9, 804. 20 66, 906. 74 6, 888. 20 48, 185. 85	94,954.00 1,747.67 89,070.80 10,323.30 298,351.82 137,827.87 189,826.50	\$7, 317.04 10, 918.32 3, 438.30 8, 365.00 104, 884.20 110, 969.48 293, 612.20 1, 1010.890.93	\$140, 463, 25 \$5, 269, 49 9, 078, 75 55, 962, 75 2, 640, 748, 04 508, 078, 14 1, 296, 066, 0 14, 083, 032, 51	\$190, 541.07 16, 365.03 32.89 40.50 347, 612.89 69, 353.58 5, 889, 74 1, 377, 351.41 42, 668.63	\$10, 558. 00 22, 322. 30 145. 90 1, 473. 00 532, 140. 50 235, 523. 64 336. 58 402, 122. 02 1, 092. 50
Total	52, 346.07 FORIES COMPF \$514.00 128.25 1, 421.96 5, 725.68 110.75 17,626.01	578, 258. 62 RISING PART \$23, 406. 00 2. 25 9, 804. 20 66, 906. 74 6, 888. 20 48, 185. 85	94, 954, 00 1, 747, 67 89, 070, 80 10, 323, 30 288, 351, 82 137, 827, 87 169, 826, 50 3, 060, 061, 63 3, 880, 00	\$7, 317. 04 10, 918. 32 3, 438. 30 10, 969. 48 293, 612. 20 1, 010, 899. 3 7, 140. 28	\$140, 463, 25 85, 269, 49 9, 076, 75 55, 962, 76 2, 640, 748, 04 508, 078, 14 1, 296, 066, 06 14, 083, 082, 51 55, 966, 56	\$190, 541.07 16, 365.03 32.89 40.50 347, 612.89 69, 353.58 5, 889, 74 1, 377, 351.41 42, 668.63	\$10, 558. 00 22, 322. 30 145. 90 1, 473. 00 532, 140. 50 235, 523. 64 336. 58 402, 122. 02 1, 092. 50

TABLE 1.—Receipts from specified sources of	enternative revenue	, provin gent connen s and ou, 1301	, by collection districts, States, and Territories—Co	11.
				_

				Fobacco manu	factures—Contin	ued		
Districts		Cigar and cig-	Cigaret	tes	Cigarette	Manufactured	Leaf tobacco	
	Small cigars, tax per thou- sand, 75 cents			Class B (large), per thousand \$8.40	papers (½ cent) and tubes (1 cent)	tobacco (chew- ing, smoking, and snuff), 18 cents per pound	sold or removed in violation of section 2059, I. R. C.	Total tobacce taxes
abama							~~~~~~~	\$548, 382.
izona					·			11.
kansas								203.
rst California					\$360.00	\$157, 799. 07		981,013
xth California olorado	\$ 56. 40	\$236.18			~			329, 052
Morado			7.00					1,006
nnecticut			7.00		96, 000. 00	1, 415. 25		322, 218
elaware						325, 552. 57		325, 864
orida			1, 459. 05					7, 512, 058
eorgia								617, 006
waiiho	1.93		35.17			103.77		6, 532
anost Illinois			1 050 10		~***			0 BJE 011
obth Thin.i.		****-**	1, 053. 18			2, 120, 072, 24		2, 245, 244
ghth Illinoisdiana			11.65					25, 435
						5, 350, 36 1, 723, 28	\$26. 79	720, 160
wa		****				1, 723, 28		4, 391 208
entucky			215, 036, 986, 22		1. 92	3, 713, 708, 41	101.75	219, 847, 410
uisiana			61. 04	****	1.92		18.00	822, 694
kino.		*****				12.51		4.487
ryland	45 89		209.30	25.00		2.52		102, 057
assachusetts.	70.02			aa. uu	8, 098, 43			444, 081
chigan			54.88		8, 098. 43	1, 350, 558, 88		1, 863, 825
innesota			7.74					7, 690
ssissippi			1.14		[1,002.84	~~~~~~~	7,090
rst Missouri			62, 782. 10			4 122 083 22		4, 212, 833
kth Missouri			049 1044 10			7, 144, 500. 20		49, 225
	-							32
braska			.00					372
vada								014
w Hampshire								335, 384
st New Jersey			11.90					1, 994, 709
th New Jersey			34, 632, 488, 33			1, 449, 083, 02		38, 021, 837
w Mexico			3-, 555, 255, 66		·	1, 110, 000. 02		76
rst New York	341. 25	582, 67	3, 352, 100, 37	3, 234, 00		73 278 71		3, 740, 546
cond New York	522.20		4, 053, 702, 36	9 894 99	11 949 10	25 522 24		4, 421, 488.
ird New York			83, 746, 98	445 90	11, 212.10	10 637 65		206, 660

			9.040.96			9, 976. 43	230. 93	380, 414. 2
ourteenth New York venty-first New York venty-eighth New York	619.50					82, 196. 47	200. 65	87, 413. 0 11, 652. 7
venty-first New York			10.43		925, 298. 54	1, 198. 43		11, 652. 7
wenty-eighth New York		*******	702, 097, 544, 96	294.00	925, 298, 54	14, 137, 750. 17	525.00	71 7 , 302, 931. 4
orth Carolina orth Dakota			, , , , , , , , , , , , , , , , , , , ,					2, 114, 099. 3
orth Dakotarst Ohio			36.90			2, 015, 856. 01		2, 114, 099. 3
enth Ohio								2, 367, 411. 6, 551.
eventh Ohio								240, 165.
ghteenth Ohio			44.82			25, 647. 32		6.
ghteenth Ohio						177 00		866.
	1		22100			411 044 05		15, 997, 533.
-ot Donnovskyonia			2, 120, 112, 10	25, 20				6, 771, 719.
								67, 740.
								9, 429,
				4.37				1, 413, 139.
nede Island			1.37					
outh Carolina						3, 742, 771, 43		3, 910. 705.
mmanna a					28, 80	6, 580, 72		115, 679.
and Tanas			101.00			1.17 \		1,030
1 /F			7.00					3, 013
toh								40
ermont	750.00		231 447 024 64			4, 245, 838. 74	25. 00	336, 699, 426 752
ermont	. 34, 730.00		5. 53	l				
ashingten est Virginia			1			2,068,937.55		3, 030, 398
est Virginia			2.43			30, 838, 87		149, 637
yoming								
yoming							007 47	1, 380, 396, 000
Total	. 55, 814, 90	826, 85	1, 293, 965, 853.71	6, 789, 19	1, 041, 047. 75	41, 105, 182. 80	927, 47	1, 990, \$80, 000
TOtal	-		1'''	1	I	l	<u> </u>	

TOTALS FOR STATES AND	TERRITO	RIES COMPI	RISING PART	JE OK MOK	E THAN ONE		1	
Alaska California	\$56.40	\$236.18			\$360.00	\$159, 803. 06 2, 132, 487.31		\$1,310,065.94 2,270,679.55 102,057.28
Illinois			62, 782, 10 34, 632, 500, 23			2, 52 4, 122, 983, 23 1, 449, 083, 02		4, 262, 058. 13 40, 016, 546. 86 8, 848, 175. 33
New York	900.10	002.01	7, 491, 600 40 90, 48 2, 421, 638, 17		11, 242. 10 17. 96			4, 728, 228, 28 22, 836, 992, 97 116, 709, 46
Pennsylvania. Texas. Washington Puerto Rico.			20.66 5.53		28.80	6, 581. 89 17. 73		752.36

Stamp taxes

Districts	indebtedness,	sters of bonds of issues of capital nsurance policies, nveyance	Capital stock transfers, on each \$100 of face value or fraction	Silver bullion transfers, 50 percent of profit	Playing cards, per pack, 13 cents	Total stamp taxes	
	Salss by post- masters	Sales by col- lectors	thereof, 5 or 6 cents	percent of prono	Carto	:	
bama	\$229, 863, 03	\$133, 347. 79				\$363, 210	
tona	88, 666, 00	124, 818, 79 69, 750, 51		\$568.7 5	\$19. 50	214, 073	
niss.	157, 250, 38 2, 321, 569, 70	1, 464, 327, 54	\$379, 129. 31	1, 150, 95	779. 61	227, 010 4, 166, 957	
t California h California		2, 616, 420, 46	356, 423, 87	8,790.98	1, 668, 81	2, 983, 304	
rado		362, 620, 39	000, 420.01	7,11	182.00	617, 84	
recticut		318, 581, 76	178, 063, 30	870. 92	143, 39	756. 196	
ware.		205, 791, 70	46, 113, 89	304. 71	110.00	268, 10	
da.		171, 953, 40	35, 82		15. 73	1, 089, 56	
Eia		325, 169, 40	55.62		20.10	637, 66	
\$14		97, 270, 63	7, 179, 98		2, 232, 62	109, 73	
}	106, 670, 21	17, 310, 71	.,		-, -0-,	123, 98	
Illinois		3, 642, 895, 20	907, 450, 40	3, 967, 69	918, 098. 61	6, 233, 51	
th Illinois		108, 259, 25	2, 653, 04		,	110, 92	
118	536, 535, 35	287, 924, 78	473, 72	3, 947, 57	2.08	828, 88	
	596, 077, 96	11, 506, 84	. 01	28.75		607, 613	
85	331, 688. 60	182, 698, 00	*****		8.06	51 4, 39	
ucky	297, 959, 41	169, 602, 82	17, 087. 07			484, 64	
ilana	338, 759, 62	194, 926. 62		.05	30. 16	533, 71	
O.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	100, 885. 00	9, 450. 77	1, 539. 50		1.04	111, 87	
land	514, 703. 61	683, 622, 40	34, 725. 54	152.02		1, 233, 20	
schusetts	556, 509. 69	931, 944. 54	630, 511. 67	200.09	91.39	2, 119, 25	
igan	615, 331, 46	1, 203, 827. 34	92, 103. 97	1, 609. 64	473. 72	1, 913, 34	
esota	368, 601. 51	448, 586. 81	11, 805. 25	203.16	697, 060. 00	1, 526, 25	
ssippissippi		41, 610. 45	20 004 15	11. 85		180, 91 891, 24	
Missouri	502, 344, 68	325, 471, 71 301, 609, 76	63, 284. 15 2, 138. 00		132.34 559.26	557, 64	
Missouri	253, 342, 31 128, 241, 23		2, 138. 00			139, 19	
ana	230, 406, 88	10, 953, 21 139, 746, 19	1, 474, 00			371, 62	
aska	27, 253, 91	54, 309, 07	1, 474.00			81, 56	
da Hampshire		27, 075, 17	67.36		*** *** ***	83, 14	
New Jersey		132, 679, 26	01.50	.02	1, 560, 00	134, 23	
New Jersey		538, 540, 47	12.718.44	6, 236, 29	699, 26	1, 491, 364	
Mexico		68, 363, 16	7, 320, 22	0, 200. 40	000. 2U	167.02	
New York		346, 037, 31	427.85	94. 52	19, 50	346, 57	
nd New York		11, 595, 927, 79	24, 924, 448, 04	27, 588, 29	14, 994, 33	37, 502, 618	
AN INCH AUCH AUGUST AND		11,000,021.10	21, 022, 110, 02	21,000.20	. 2, 302.00	01,002,010	

Third New York		606, 656, 58		35, 798, 68	1, 838, 72 87, 522, 76	644, 293, 98 212, 041, 24	
		155, 773, 57	4, 951, 21			160, 724. 78	
m		417,042,91	NO 000 PM	105 18	163, 543.12	633, 981. 78	
The party of the Now York	~=	125, 416. 71	20, 150, 90	100, 16		649, 859. 68	
March Condina	64, 578, 19	14, 582, 76				79, 160. 95	
North Dakota	383, 560, 72	525, 197, 41	20, 881, 87	446, 41	5, 487, 113. 58	6, 367, 199. 99	_
Tiller Ohlo		156, 803, 02	1, 102. 20	202. 82	78.00	158, 186, 04	뫮
Touth Ohio	~~~~~~~~~~~~~~	210, 250, 74	405, 50	. 24		210, 656. 48	臣
Flowenth Ohlo		759, 869, 88	11, 729, 92	158. 55	. 65	1, 325, 369. 45	×
Pichtanth Ohio	553, 610, 45 475, 612, 36	304, 963, 80	11, 120.00	48.05	26.00	780, 650. 21	К БРОКТ
OFTohomo	210,022,00	233, 806, 31			176, 80	546, 941. 93	5
Aragon		1, 704, 109, 68	700, 744, 47	20.87	176, 80	2, 721, 739. 14	
First Pennsylvania	010, 002. 12	109, 054, 05	20, 083, 67			130, 037. 72	
Twoleth Denneylyenia	~ · ~ ~ ~ · · · · · · · · · · · · · · ·	F14 901 OT	00,068.61	272.16	.78	1, 002, 921. 47	OF F
Township third Danney benig	\$98,206.00	120, 796, 07	43 033 22	6, 252. 89		210, 819. 55	-
Dhoda Island	TO, 100. 01	32, 233, 61	10,002.22	4,202,		32, 233. 61	Q
Cauth Carolina	~~~~~~~~~~~~~~	10, 102, 32				110, 544. 32	9
South Dakota	100, 226, 00	145, 450. 26				516, 819. 35	OMMISSIONE
Tonnogge		766, 407, 48	11,012.40	1 296 04	141.83	1, 363, 870. 35	<u> </u>
First Taxes	596, 025. 00	961. 521. 44		01	13. 26	1, 591, 550. 46	
Second Toras	630, 015. 75		86 293 8	1, 296, 04		140, 210. 70	ζú
IItoh	43, 691. 49	89, 855. 95	150 83		1.04	77, 166. 00	Œ
Vermont	38, 177. 56	38, 836, 57 134, 676, 52	705 24			647, 183. 19	3
Tringinia	511,801.33	716, 111, 82	2 501 50			1, 113, 428, 93	5
Weshington	398, 795, 61	32, 194, 72	t 907 12			207, 739. 02	- Fee
West Virginia	100,000.11	32, 199. 72	0,001.10	. 16	842, 948, 78	1, 675, 198, 15	Ħ
Wiggonsin	468, 910. 96	363, 338. 31			V==, 0 = 0 = 0	73, 584. 44	~
Wyoming	63, 406, 16	10, 178. 28					0
		00 740 070 50	28, 678, 956. 03	100, 335, 45	8, 222, 176, 68	93, 106, 546. 93	윢
Total	19, 356, 006. 25	36, 749, 072. 52	20, 070, 800.00	100,000.10	-,,		
	<u> </u>		<u> </u>	<u></u>			
TOTALS FOR STATES AND TERRITORI	ES COMPRISING	G PART OF OF	MORE THAN	ONE COLLECT	ION DISTRICT		ij
TOTALS FOR STRIES MAD T							圍
	1	\$222, 14	· ·	!		\$222, 14	RN
Aleska	***************************************	4,080,748.00	\$735, 553, 18	\$9, 941, 98	\$2,448,42	7, 150, 261, 23	~
California	\$2,321,569.70	3, 751, 154, 45	910, 113, 44	3, 967, 69	918, 098, 61	6, 344, 438. 19	Τ̈́A
Illinois	761, 104, 00	683, 622, 40	34, 725, 54	152.02		1, 233, 203. 57	-
Morriand	014, (00, 01	627, 081, 47	65, 422, 15	11.85	691. 60	1,448,894.06	22
Microsyl	. 100,000.89	671, 219, 73	12, 718, 44	6, 236, 31	2, 259. 26	1, 625, 605, 48	Ħ
Now Iorsev	950, 111.12	13, 245, 956. 64	24, 983, 117, 67	63, 586, 67	267, 918, 43	39, 500, 239. 01	₹.
Now York		1, 652, 121, 05	34, 119, 49	808. 02	5, 487, 192, 23	8, 061, 411. 96	REVENUE
Ohio	. 001, 111, 11	2, 327, 545, 00	811, 786, 75	293, 03	.78	3, 854, 698. 33	z
Depositionic	. (10, 0/2- //	1,727,928.92	011, 100.10	1, 296, 05	155.09	2, 955, 420. 81	d
Teras	1, 220, 040, 10	715, 889. 68	3, 521. 50			1, 113, 206. 79	를
Washington	393, 795. 61	710,009.00	0,021.00				

Alaska \$22.14 \$222.14							
	California Illinois Maryland Missouri New Jersey New York Ohio Pennsylvania Texas	761, 104, 09 514, 703, 61 755, 686, 99 933, 171, 74 939, 659, 60 887, 171, 17 716, 072, 77 1, 226, 040, 75	4, 080, 748, 00 3, 751, 154, 45 883, 622, 40 627, 081, 47 671, 219, 73 13, 245, 956, 64 1, 652, 121, 05 2, 327, 545, 00 1, 727, 928, 92	910, 113, 44 34, 725, 54 65, 422, 15 12, 718, 44 24, 983, 117, 67 34, 119, 49 811, 786, 75	3, 967, 69 152, 02 11, 85 6, 236, 31 63, 586, 67 808, 02 293, 03 1, 296, 05	918, 098. 61 691. 60 2, 259. 26 267, 918. 43 5, 487, 192. 23 78 155. 09	7, 150, 261, 23 6, 344, 438, 19 1, 233, 203, 57 1, 448, 894, 06 1, 625, 605, 48 39, 500, 239, 01 8, 061, 411, 96 3, 854, 698, 33 2, 965, 420, 81

Manufacturers' excise taxes

			·				
Districts	Lubricating oil per gallon, 6 cet		Tires (wholly or in part of rubber), per pound, 5 cents	Inner tubes, per pound, 9 cents	Automobile truck chassis and bodies, 5 percent	Other automobile chassis and bodies, and motorcycles, 7 percent	Parts and accessories for automobiles and motorcycles, 5 percent
Alabama.			\$61,817.36	\$16, 164. 37	\$399, 729. 88	**************************************	\$129,306.2
		1,156,283.20 2 23,111,120.08			9, 579, 47	\$875, 95	19, 862, 70
First California Sixth California	3,164,606.0	2 6 23, 111, 120, 08	551, 661, 88	297.36	14, 331, 87	************	147, 133, 4
Sixta California	- 1.5 & 2.756 99 - 1.452, 286. 9	91 3 -331, 569, 297, 490	38, 569, 28	1, 892, 88	239, 337, 70 1, 044, 554, 89	243, 441. 38	1, 063, 897. 0
		6 1 1 2 452 832 61	1, 386, 346, 16	124, 930. 84		1, 551, 776. 41	3, 160, 754, 6
./Onidectical	1 21 045 0	4 3. 382, 240, 48	1, 624, 688, 17	303, 805, 54	85, 634, 24 10, 998, 63	18, 570, 87	772, 487. 14
Delaware		210, 395, 72		,		11,022.10	1, 722, 851. 77
Florida		2, 693, 167, 32					5, 910, 79
Georgia. Hawaii	52, 945. 1	7 3 1,103,434.71	l				157, 728. 19
daha		266, 80			5, 629, 01		410, 540, 58
daho First Illinois Cighth Illinois	7" "2" ""7" " 7 7 7 8 25 7 7 7 8 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	4, 182, 59 7, 38, 855, 374, 66			3, 067, 99	100, 85	514. 77
richth Tite etc	<i>6,:124,,1.4</i> 1. 87 ~X <u>9,259</u> ,050.8	7) ~ 38, 855, 374, 66	118, 617, 41	3, 034. 81	12, 597, 063, 83	3, 059. 99	5, 762. 00
		1,456,432.06	1	0,004.01	52, 809, 08	2, 320, 801.12	8, 892, 196, 00
ndiana	119, 770. 5		408, 951, 97		3, 775, 565, 41	4, 201. 84	475, 411, 30
OW8	141, 917, 3	3 152, 244, 24	2,668,072,66		201, 173, 99	24, 696, 508, 75	5, 950, 263 . 14
Kansas	581,809.3			***************	51, 553, 27	39, 173, 70	482, 148, 30
Kentucky.	1,436,520.9	0 16,778,965,06			356, 501, 05	4,961.94	286, 900, 33
ouisiana	944, 586. 5		2.42		100, 334, 12	70.96	148, 038. 00
faina		7,799.68			4, 153, 23	123, 664. 76	185, 953, 51
faryland	1, 283, 976. 1		4,686,462,67	693, 781. 58	116, 875, 78		21, 224. 09
lassachusetts	85,301.3		220, 682, 19	000, 101, 10	134, 281, 26	4,000.00	224, 481. 24
lichigan	355, 396, 0	5, 075, 613, 32	156, 926, 13	32, 945, 47	71, 995, 075, 98	78, 669. 25	1, 249, 598, 21
linnesota	810, 945, 2		57, 907, 16	189, 007, 81	80, 128, 32	611, 360, 530, 57	49, 021, 932, 85
fississippi		337, 532, 87	2, 236, 345. 43	380, 350, 18	4. 768. 31	5, 948, 83	2, 495, 189, 59
irst Missouri	376, 729. 3.	2, 465, 131, 64	57, 645, 80	426, 083, 98	126, 657, 81	213, 053. 11	287, 156, 48
LAU MISSOURI	864, 214, 45	2, 235, 235, 42		124, 000. 80	34, 290, 30		2, 672, 360, 56
lonesia		34, 194, 08	l .			14, 720, 96	928, 699, 94
irst Missouri ixtb Missouri Iontana lebraska evada	187, 373. 41	342, 324, 04			11, 423, 96 90, 262, 89		13, 198, 49
evada					90, 202, 89	169, 422, 98	193, 474, 35
					1, 475, 34		
ifth New Jersey	28, 986, 05	65. 89	1.316.38		35, 207, 39		3, 709. 31
irst New Jersey ifth New Jersey ew Mexico	732, 910. 65	3, 059, 205, 69	5 203 68		206, 001, 60		380, 637, 77
ew Mexico	**********	1,057,828,87			160.36	30, 162, 18	1,464,394,80
ust New York	7 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 -	229, 196, 34			227, 523, 30	247. 29	9, 042. 13
bind Marr West	77.13.9.7.1436 (18, 120, 977. 3t	108, 106, 807, 220	26, 567, 85	E EAA 710 00	1,094,395,36	146, 011. 78	1, 595, 025, 76
irst New York	12, 993, 111, 05	93, 370, 194, 93	37, 444, 716, 58	5, 544, 713, 03		398, 217. 51	306, 063, 98
		*	,, 110, 00	0, 011, 113. (6)	2, 336, 110, 36	803, 448, 38	913, 316, 42
		111, 241, 801.22	*				
			•				

				,	1	07 704 08 1	411, 842, 45
Fourteenth Naw York		120, 078. 77	886. 43			87, 794. 06	546, 626, 60
Twenty-first New York	2, 081, 41	124, 626. 13	592, 48	486, 913. 02	572, 652. 76		
Twenty-eighth New York	135, 973. 97	1, 084, 264. 83	3, 112, 186, 46	486, 913, 02	37, 778. 99		1,301,502.24
North Carolina		17, 031. 99			100, 719. 96	234, 634. 55	278, 746, 43
North Dakota	10, 033, 68				11, 191, 92		25, 622, 08
First Ohio	146, 686, 55	586, 139, 17	2, 505, 552. 67	308, 769. 11	1, 193, 180. 34	555, 404. 32	1, 852, 977, 58
Tenth Ohio	820, 474, 12	5, 886, 081, 24	2, 030, 440, 23	188, 456, 89	5, 530, 630, 28	503, 956. 65	8, 320, 394. 11
Eleventh Ohio		83, 970, 28	64.84		180, 769, 86	22, 380, 89	243, 631. 22
Eighteenth Ohio		11, 623, 752, 59	103, 679, 227, 52	21, 773, 082, 61	3, 727, 693, 50		7, 396, 546. 44
Oklahoma	6, 362, 835, 88	59, 833, 034, 34				1, 312, 115, 31	174, 578. 13
Oregon		30,000,001.01	38, 55		297, 546, 26	3,808.59	211, 672, 62
First Pennsylvania	5, 480, 521, 07	42, 100, 168, 89			1 004 040 69	28, 770. 33	4,077,491.16
Twolfth Depreylyppie	0, 100, 021.01	12, 100, 100, 50	2,000,011.01	1, 101, 1011 =	4, 969, 83	l	126, 757, 04
Twelfth Pennsylvania 73.23.542	21 10 250 708 21	38, 208, 518. 84	366, 568, 28	19, 390, 96	138, 556, 70	105, 256, 20	1, 241, 602, 78
Rhode Island	1,396.51	165, 296, 76		10,000.00	16 024 37		945, 118, 58
		668.83					30, 241. 94
South Carolina		98,004.04			11 040 80		20, 156, 76
South Dakota		868, 776, 37			27 840 82		557, 176, 96
Tennessee	17, 004, 47					10, 542. 15	332, 877, 81
First Texas.	876, 228. 98	¥ 11,359,510.48	10 000 00		549, 510, 40		785, 421. 38
Second Texas		13, 550, 698, 25	10, 838. 80				48, 663, 59
Utah	110, 338. 24	1, 299, 258. 97			4, 176, 30	152.48	833. 15
Vermont					4,170.30	102.90	382, 673, 01
Virginia		482,786.31			126, 578. 85	4.82	344, 013, 83
Washington.	6, 369. 94	627, 719. 63	170, 17	58.62	1, 021, 443. 83	979.09	
West Virginia	127, 463. 78				4, 645, 25		167, 215. 13
Wisconsin	375, 926, 78	2, 295, 725. 43		15, 94	10, 530, 023. 94	8, 245, 929. 04	3, 850, 836. 06
Wyoming		1, 138, 720. 83			1,086.41		2, 638. 78
	45 000 00V 000	##A 51# 205 35	166 404 050 FF	21 AFR 000 FO	121, 284, 890, 43	653, 363, 451, 40	119, 475, 023. 76
Total		¢\$69,047,960,98		31, 958, 282. 59	121, 204, 090, 45	1 000, 000, 451, 40	110, 210, 020. 10
	776384318	5886466619	8	I	<u> </u>	,	
TOTALS FOR STATES AN	מחייום מידיי חזי	TES COMPRISIN	G PART OF O	R MORE THAN	ONE COLLECT	ION DISTRICT	
IOIALS FOR STATES AT	AD INTRICE	The Complete	GIAMI OF O	is more limit	O ODDDDO		

Alaska California Illinois Maryland Missouri New Jersey New York Ohio Pennsylvania Texas Washington	9 \$10, 616, 893, 01) 9 \$372,802,00 1, 283, 976, 14 1, 240, 943, 77 761, 896, 70 9 \$31,438, 282, 14 3, 141, 461, 49 124, 830, 307, 40 1, 949, 009, 73 6, 369, 94	40,311,806,72 14,638,769,16 4,700,417.00 3,059,271.58 203,035,168.02 18,179,943.28	40, 599, 441, 91 108, 215, 285, 26 3, 205, 379, 90	\$2, 190, 24 3, 034, 81 693, 781, 58 426, 083, 98 6, 031, 626, 05 22, 270, 308, 61 1, 483, 978, 55	\$1, 283, 892, 59 12, 649, 872, 91 116, 875, 78 160, 948, 11 241, 208, 96 4, 288, 960, 77 10, 632, 273, 98 1, 477, 576, 20 640, 352, 90 1, 021, 443, 83	14, 720, 96 30, 162, 18	\$44. 78 4, 224, 651. 64 9, 367, 607. 30 224, 481. 24 3, 601, 060. 50 1, 845, 032. 57 5, 074, 377. 45 17, 813, 549. 35 5, 445, 850. 98 1, 11d, 299. 19 343, 969. 05
Puerto Rico							

REPORT OF COMMISSIONER OF INTERNAL REVENUE

			Мя	nufacturers' exci	se taxes—Contin	ued		
Districts	Electrical energy, 314 percent	Electric, gas, and oil appli- ances, 10 percent	Electric light bulbs, 20 percent	Radio sets, television sets, phonographs, components, etc., 10 percent	Phonograph records, 10 percent	Musical instru- ments, 10 percent	Mechanical refrigerators, quick freeze units, air-con- ditioners, atc., 10 percent	Matches, per thousand, 2 cents, and fancy wooden or colored stems, 5½ cents per thousand
Mabama	\$962, 735, 83	\$49, 410, 02	\$364.74			· · · · · · · · · · · · · · · · · · ·	\$3, 346, 84	
Lrizona		1,106.96			\$290.67		17, 018, 88	
rkansas	567, 425, 74		1, 101, 56	\$25, 442.18	13.76			
First California.	3, 087, 935, 11	3, 984, 866. 96	15, 885, 92	27, 055, 06	8, 479, 62	\$21, 203. 91	563, 99	\$68, 306, 72
ixth California	. 2, 539, 475. 96	5, 133, 397, 48	8, 233. 91	2, 772, 239. 51	1, 171, 259. 96	195, 626. 75	352, 347. 76	
Colorado	733, 709. 01	7, 684.05	6, 488. 29	8.10	1, 717. 92	7, 325. 98	5, 323. 98	
onnecticut	1, 745, 865, 87	14, 387, 962. 82	17, 225, 74	385, 542. 21	1, 470, 045. 70	28, 402. 61	13, 552, 480. 44	
Delaware				************			85, 695. 92	
florida	2, 328, 171. 99	38, 326, 81	51.80	122.03				
deorgia		57, 121. 42	5.00 120,75	225. 73	3.80			F 000 1
Iawaii daho	391, 748. 73		120.75	225.73	4, 868. 24	5, 273. 29		5, 828. 11
Cirst Illinois	4, 686, 332, 66	23, 828, 884, 04	86, 446, 47	39, 751, 581, 45	689, 880, 55	3, 875, 862. 39	12, 694, 297. 76	603, 086. 43
Eighth Illinois	1, 570, 257. 13	873, 741. 59	689.04	50, 325, 74	2.16	13, 796, 03		000,000.40
ndiana	2, 612, 568, 33	4, 405, 787, 72	757.96	6, 436, 400, 35	9, 195, 32	1, 033, 163. 57		
WB		206, 229, 70	3, 970, 21	625, 658, 10	1, 588, 43	1,000,100.07		
ansas		731, 941, 83	721.35	1, 534, 14	239.53	. 63		
entucky		513, 264, 47	27.69	33, 932, 64	11, 437, 48		5, 129, 25	
ouisiana	1, 189, 459, 75	21, 194, 63			97. 76	532, 61	8, 143, 47	
faine	_ 689, 765, 37	9, 503, 89		***************************************	*************			
Iaryland		688, 298, 67	1, 012, 79	1, 982, 069, 68	1, 638, 51	9, 690, 88	65. 85	143, 768. 0
lassachusetts	3, 405, 775. 42	3, 851, 806. 63	322, 116. 25	1, 464, 538.30	55, 304. 86	168, 579, 16	2, 742. 83	
fichigan	4, 755, 066, 47	6, 853, 124, 96	2, 473, 83	1, 839, 813. 73	189, 389. 58	578, 684. 66	10, 312, 197, 63	
linnesota	1,923,915.92	684, 392. 01	4, 077. 94	323, 704. 74	31, 032. 96	14, 842. 56	11,001,376.29	
dississippi	499, 307. 24			51, 172, 89	257. 10			
irst Missouri	1, 466, 021, 96	4, 223, 728.64	12, 946. 25	485.00	2, 065. 37	10, 961. 74	2, 760. 30	1, 320, 092. 9
ixth Missouri		271, 351. 81	66. 62	14, 767. 19	2, 556. 45			
Iontana	332, 766. 65	40 400 00	224. 48					
ebraska	30, 651, 72	40, 129. 82	150.40	507. 45	6.60		337. 32	
evada ew Hampshire	179, 673, 41 414, 740, 06		4.90	3.32		920. 99		596, 274. 2
ew Hampshire irst New Jersey	847, 637, 95	205, 443, 57	4.90	21, 053, 723, 55	3, 937, 16	920.99 1.805.64	.50	590, 274. 2
ifth New Jersey	2,962,521.49	579, 310, 83	1,074,347.47	4, 254, 778, 46	3, 937, 10 426, 545, 95	69, 252, 43	174, 681. 83	201.361.0
lew Mexico	169, 192, 85	274.90	Y 01 2 021 21	2, 402, (10. 20	420, 045. 90 . 11	318.07	112,001.00	ZQ1, 301. U
irst New York		2, 327, 460, 06	41. 212. 16	2, 445, 813, 85	62, 349, 27	228, 693, 01	79, 904, 17	
econd New York		1. 250. 325. 42	520, 170, 03	6, 940, 742, 46	288, 993, 96	571, 973, 30	42, 004, 42	25, 741. 4
Chird New York	5,808.90	6, 624, 701, 55	47, 987, 29	6, 400, 902, 09	1. 789. 095. 64	759, 615, 62	37, 594, 38	4, 850, 193, 7

Fourteenth New York	520, 015. 77	268, 712. 14	30, 001, 94, 1 68, 50	161, 528, 59 10, 318, 569, 05	59, 506, 20 4, 159, 86	760, 229. 36	672 222 70	**************
Twenty-first New YorkTwenth-eighth New York	3, 023, 398, 65 474, 016, 97	2, 320. 97 859, 887. 54	7, 357. 17	1, 141, 864. 06	1, 151.71	491, 853. 01 241. 03	872, 915. 58	
North Carolina	1, 995, 623, 06	27, 519.88			*	221.00		
North Dakota	118, 882, 11	5, 952, 341, 13	815.03	3, 336, 044, 12	112, 049, 11	922, 348. 00	27, 344, 167. 24	23, 053, 10 2, 433, 06
First Ohio	1, 457, 172, 69 520, 824, 76	801, 648. 04	68, 214, 96	14, 967, 80	487.15	26	624, 180. 85	48, 029, 58
Tenth Ohio	1, 450, 288, 32	389, 823, 43	2, 808, 28	1,034.34		9, 220. 17	92, 317. 56 6. 00	2, 019, 338, 10
Eleventh Ohio	2, 448, 835, 97	9, 344, 206, 75	19, 079, 405. 54	138, 101. 51	748. 78	176, 222.67	0.00	2, 010, 200.10
Eighteenth Ohio	1, 065, 033. 25	2, 171, 35		337. 55	511.35	45. 91		
Oklahoma Oregon	1, 411, 740, 24	347, 601. 09	3, 118, 76		11 001 00	563, 183, 35	9 300 909 74	
First Pennsylvania	4, 481, 216, 44	3, 886, 316, 22	2, 364. 76	13, 636. 038. 32	11, 801, 89	25, 464, 01	0,000.000.12	
Cirst Pennsylvania	331, 288, 76	40, 496, 70	17, 691. 63	161.85	129. 72	20, 404.01	5, 658, 180, 27	
Twenty-third Pennsylvania	2, 718, 924, 86	6, 489, 897. 33	8, 871, 471, 93	2, 477, 736. 48	555, 551. 05 39, 55	15, 102, 58		
Rhode Island	572, 987, 80				30.00	10, 1011 00		
South Varolina.	373, 650, 43		++					
outh Dakota	275, 828. 03	47, 19		1 204 90	11, 185, 64		520.00	
Pennessee	33, 685. 70	3, 812, 876. 24		1, 503. 20	19, 062, 69	17, 449, 97	681. 3 8	
Piret Toyes	1, 726, 561, 58	55, 086. 65	7 417 12	37, 871. 48	1, 771. 63	87.30	25, 190. 80	
lecond Texas	2, 401, 958, 14	40, 207. 62 797. 41	7, 417, 10					
IItah '	398, 461. 53	95, 431, 57	1 60		,	39, 124. 03	6.60	116.00
Vermont	284, 374. 64	18, 030, 51	7.00			74.05		259, 390. 20
Virginia	2, 352, 641. 27	591, 619, 53	18, 757, 55	4, 249, 14	**********	10, 690. 97	4, 668. 92	230, 380. 20
Washington	963, 379, 50 588, 761, 34	7, 912.66	10, 101.00	15.67	1,201.24	65. 53		1, 518, 31
Vest Virginia	3, 048, 931. 79	7, 110, 499, 71	1, 436, 53	34, 430. 15	5, 237. 97	128, 110. 61	552, 985. 89	1, 010. 01
Wisconsin	124, 176, 27	1, 110, 100 11	316.29					
Wyoming	124, 170. 27					10 750 000 64	96, 319, 357. 80	10, 168, 530, 99
Total	98, 183, 837. 15	121, 996, 228. 94	30, 283, 546. 62	128, 187, 344. 37	7, 007, 075. 97	10, 756, 238. 64	90, 319, 337. 60	10, 100, 000.
TOTALS FOR STATES A	ND TERRIT	ORIES COMPI	RISING PART	OF OR MOR	E THAN ONE	COLLECTION	DISTRICT	<u> </u>
TOTALS FOR STRIZE I		- 	<u> </u>	ł	1	i	1	
	\$29, 937, 40			\$80.65		\$216, 830, 66	\$352, 911, 75	\$68, 306, 72
Alaska	5, 627, 411, 07	\$9, 118, 264, 44	\$24,119.83	2, 799, 294. 59	\$1,179,739.58	3, 889, 658, 42	13, 090, 166. 44	603, 086, 43
Daliforpia Illínois	6, 256, 589, 79	24, 702, 625, 63	87, 135, 51	39, 801, 907, 19	689, 882. 71 1, 638. 51	9, 690, 88	65. 85	143, 768, 05
Maryland	2, 341, 805, 37	688, 298, 67	1,012.79	1, 982, 069. 68	4, 621, 82	10, 961, 74	2, 777. 02	1, 320, 092. 94
Maryisho Missouri	2, 534, 442, 52	4, 495, 080. 45	13, 012. 87	15, 252. 19	430, 483, 11	71, 058, 07	174, 682, 33	201, 361, 00
New Jersey	3, 810, 159, 44	784, 754. 40	1,074,347.47	25, 308, 502. 01	2, 205, 256, 64	2, 812, 364, 30	1, 912, 339. 63	4, 875, 935, 13
New York	12, 486, 616, 20	11, 333, 407. 70	648, 777. 09	27, 409, 420.10 3, 490, 147, 77	113, 285. 04	1, 107, 791, 10	28, 060, 671, 65	2, 092, 853, 86
Ohio	5, 877, 121. 74	16, 488, 019. 35	19, 151, 243. 81	16, 113, 986, 65	567, 482, 66	588, 647, 36	14, 058, 090, 01	
Pennsylvania	7, 531, 430. 06	10, 416, 712, 25	8, 891, 528. 32	37, 871, 48	20, 834. 32	17, 537, 27	25, 872, 18	
Tagos	4, 128, 519. 72	95, 294. 27	7, 417. 13	4, 168, 49		10, 890, 97	4, 668. 92	259, 390. 20
Washington	933, 442.10	591, 619. 53	18, 757. 55	4, 100. 30		25,000.00		
Puerto Rico.				~~~~			_	l <u>- : : </u>
P COLUMN ATTENDA ATTEN	l	i <u></u>	4	<u>'</u>		`		

			Manufactu	rers' excise taxes—	Cantinued		
Districts	Business and stare machines, 19 percent	Phatographic apparatus and films, 25 and 15 percent	Sporting goods, 10 percent	Fishing rads, creels, etc., 10 percent	Firearms, shells, and cartridges, 11 percent	Pistals and revalvers, 11 percent	Tatal manu- facturers' excise taxes
Alabama			\$31, 437, 76	\$256, 13			\$2, 112, 976, 24
Arizona.	l \$8.55						494, 239, 95
Arkansas First Califarnia	1, 581, 216, 54	*** OFF FO	17, 888. 76				2, 546, 932, 20
Sixth Califarnia	266, 623, 96	\$15,027.52 560.397.38	23, 760, 64 428, 486, 02	29, 318. 11		\$13,609.97	37, 265, 313, 48 58, 273, 905, 68
Colorado	200, 023, 90	214, 967, 86	428, 486, 02 38, 335, 07	61, 158, 70	13, 074. 51	\$13,009.97	6, 037, 393, 08
Connecticut	1, 970, 527, 59	84, 981, 11	898, 025, 57	102, 800, 32	7, 514, 321. 68	442,033.79	46, 716, 167, 78
Delaware	l	1, 926, 241, 88	10, 714. 01	32.19	7,012,021.00	112,000.10	2, 443, 893, 94
Flarida	88.58	-, 4-9,	28, 424, 67	28, 355, 36	2.48		5, 310, 049. 76
Geargia			62, 996. 74	440.50	~****		3, 349, 167. 94
Hawaii		67. 54	6, 460. 36	1, 157. 21	25. 52	6. 59	422, 413. 50
Idaho First Illinois	3, 499, 462, 96	799.02	20, 621. 35		11.00		410, 446. 26
Eighth Illinois	53, 347, 79	2, 812, 346. 51	3, 593, 929. 75	216, 194. 29	39, 536, 50	139. 38	168, 424, 119, 94
Indiana	811. 72	80, 384, 39	77, 811, 86 173, 307, 00	95. 96 139. 712. 95	6, 176, 430. 70 4.00		11, 314, 972, 09 55, 439, 244, 02
Iowa	545.39	6, 731, 24	161, 016, 62	60, 569, 80	4.00		6, 712, 766, 58
Kansas	67, 698, 10	0, 101. 21	19, 265, 91	452.52	856.40		8, 905, 586. 70
Kentucky	2,650,45	7, 894, 61	393, 390, 78	21, 166, 08	20.06		20, 775, 446, 60
Louisiana			3, 469. 49	184. 15			9, 425, 812, 56
Maine			73, 335. 03	4, 542. 23			810, 323, 52
Maryland	6, 726. 83	59. 34	30, 299. 92	4, 005. 47	48, 837, 27		26, 886, 625. 20
Massachusetts Michigan	262, 395. 16	785, 153. 11	2, 361, 845. 12	149, 096. 98	463, 918. 76		17, 443, 807. 12
Minnesota		958, 875, 06	1,713,429.32	97, 962. 44			758, 420, 678. 92
Mississippi	20,024.49	226, 915. 33	128, 066. 67 509. 74	50, 684, 88 26, 31	1,027,149.84		26, 754, 116, 75 4, 012, 478, 66
First Missouri		98, 525, 39	561, 993. 78	1, 421, 76	179 00		13, 825, 834, 27
Cirth Microsoppi	A 184 F4	0 004 44	40,083,32	1,721.70	112.00		5, 489, 632, 66
Montana Nebraska			2, 473, 38	1, 113, 63	54. 82		395, 449, 49
			1, 285, 27				1, 056, 757, 80
Nevada		********			***************************************		179, 673. 41
New Hampshire		7,900.46	43, 788. 35	112.81			1, 110, 250. 59
First New Jersey	78, 190, 11	2, 201. 33	176, 845. 24	213. 25			22, 816, 211, 78
Fifth New Jersey	1,798,271.94	463, 416. 07	222, 989. 70	22, 650. 37	390.86		17, 748, 397, 00
New MexicoFirst New York	386, 981, 87	1, 417, 768, 06	227, 713, 43	3.31 27,228,53	200.85 8.864.35	2, 636, 32	1, 237, 334. 74 10, 626, 950, 35
Second New York		1, 917, 708, 00	160, 550, 04	21, 228, 53 24, 504, 54	20, 410, 47	2, 030. 32 1, 170. 09	148, 975, 467, 67
Third New Yark		2, 510, 133, 15	548, 774, 58		9, 401, 94	1, 492, 79	195, 262, 271. 90
		-,, 100, 10	. 020, 112, 00	. 2,010,00	. 0, 101, 01		1 2017, 2020, 211.00

Fourteenth New Yark									
Fourteenth New Yark. 1,48,38 3, 32,41,62 31 341,529,15 5,004,87 77,710,6 22,227,712,15 Prentty-fighth New York. 4,554,285,58 63, 27,68,304,81 341,529,15 5,004,87 78,717,06 24,603,457,720,70 April 1,480,11 1,480			404 DV# 60 I	990 900 90 1	5 660 80 1	10, 088, 02 1,		3, 051, 203. 67	
Prenty-first New Yark. 1,965,288 5 27,685,804. \$1 240,691. \$1 5,024. \$7 78,717. 66 22,085,304. \$2 7,085,804. \$1 1,406. 61 1,483. 11 2,085,291. \$2 7,085,204. \$2 1,406. 61 1,483. 11 2,085,291. \$2 1,406. 61 1,483. 11 2,085,291. \$2 1,406. 61 1,408. \$2 1,407. \$	Fourteenth New Yark		194, 317. 20	241 965 00		0.000 888 84	_		
Twenty-eighth New York	Twenty-first New Yark		3, 562, 419, 21	241 500 18		78, 717, 06			
North Dakota.	Twenty-sighth New York		27, 643, 304. 81		1 483 11	,		2, 657, 450. 64	
North Dakota. 2,440,733.60 15,668.21 851,183.00 3,961.47 9,75.88 21,93 9,75.80 2,777.10 10,1	North Carolina			1,400.01	1, 450. 11				
First Ohlo. 24, 490, 433. 60	Mosth Dakota							49, 608, 246. 53	
Tenth Ohlo. 0,448.75	First Ohio	2, 440, 733. 69	15,668.21 [
Eleventh Ohla.	Month Ohio	575. 07			1,010.00	21 03		2, 792, 873, 85	
Eighteenth Ohio.	Florenth Ohlo	20, 448. 75		76, 844, 14	448 014 88			186, 300, 623, 73	
Chaboms Chab	Diektooth Ohio	1, 512, 110, 65	368, 769, 52					68, 773, 179, 14	
Osgonda Osgond	Eignovenin Onto					972 40	15 84	2, 310, 251, 57	
Pirit Pennsylvania	OKIADOMA					270. 20			
2 18 18 18 18 18 18 18 1	Oregon	41, 547, 09	31, 297, 65	488, 935, 67	139, 315, 40	303. 40	2, 120.01	550, 019, 15	
Westing Pennsylvania	First Pennsylvania			2,639.30	51. 22		20 76	86 876 105 43	
Twenty-third pennsylvatina	Twellth Pennsylvania	777771	538, 582, 90	125, 634, 56				1 832 178 06	
Rhode Island	Twenty-third Pennsylvania					53. 30			
Sauth Dakota	Rhode Island	05,002.00	23,00	62, 137, 73	107, 025, 69			400 932 78	
Sauth Dakota	South Carolina		7.50	71.62					
Tennessee 172.51 3, 961.47 17, 702.34 19, 037.12 16.36 18, 571, 426.08 Second Texas 235.83 367.51 275, 429.95 2140, 317.57 1450.08 Second Texas 3, 184.02, 45 235.83 367.51 275, 429.95 2140, 317.57 1450.08 125.08	Causelle Doltroto			17, 282, 22	4,725.28				
First Texas Second Texas. 4,029.46 421.85 72,325.20 238.83 367.51 275,429.95 277,61 271.65 3,434,856.76 3,434,856.76 367,667.68 288.83 367,61 288,777.61 71.65 3,478,866 368,87 369,67,516 298.83 14,94 298.83 14,94 298.83 178,846,423.75 762,064.14 2,383,676,697.57	Tennessee	170 EI		17, 702, 34					
Second Texas			401 9K		19, 037, 12	16.36			
Vermont.	Second Texas		421.00			275, 429. 95			
Vermont. 06,368.87 1,946.01 254.90 254.90 28,177.61 71.65 3,43,598.76 3,43,598.76 3,43,598.76 3,967,088.06 3,967,088.06 28,193.19 28,777.61 71.65 3,967,088.06 3,967,088.06 29,535.21 1,906.20 14.03 1,394,967.32 3,694,518.89 3,967,088.06 20,98.83 14.94 11,906.20 14.03 36,961,518.89 36,961,518.89 3,97,088.06 3,967,087.16 2,965,145.53 17,846,423.75 762,064.14 2,383,676,697.57 3,967,087.57 3,967,087.57 3,967,087.57 3,967,087.57 3,967,087.57 3,9					4, 528, 10				
Virginia 0,368.67 47,517.68 28,193.19 28,777.61 71.65 3,997,088.73 Weshington 7,640.36 1,166.65 47,517.68 28,193.19 28,777.61 71.65 3,997,088.73 West Virginia 166,190.86 255,248.24 108,919.48 119,006.20 14.03 36,961,518.89 Wyoming 44,491,075.83 46,020,407.06 15,806,757.16 2,055,145.53 17,848,423.75 762,064.14 2,383,676,697.57 TOTALS FOR 8TATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT TOTALS FOR 8TATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT Alaska \$1,847,840.50 \$575,424.90 \$452,246.66 29,318.11 40,406.44 \$13,609.97 95,539,219.16 California \$1,847,840.50 \$575,424.90 \$4452,246.66 29,318.11 40,406.44 \$13,609.97 95,539,219.16 Maryland \$1,267,828.86 \$28.30,77 \$1,21.76 \$1,21.76 \$1,21.76 \$1,21.76 \$1,22.06 \$13,34,460.39 \$19,315,466.38 Missouri \$1,2	Vermont				254, 90				
Weshington 7, 940.86 1, 100.00 9, 535.21 68 119, 006.20 14.03 36, 961, 518.89 Wisconsin 166, 190.86 255, 248.24 108, 919.48 119, 006.20 14.03 36, 961, 518.89 Wyoming 44, 491, 075.83 46, 020, 407.06 15, 806, 757.16 2, 055, 145.53 17, 846, 423.75 762, 064.14 2, 383, 676, 697.57 TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT Alaska \$1, 847, 840.50 \$575, 424.90 \$452, 246.66 29, 318.11 40, 406.44 \$13, 609.97 95, 539.219.16 California \$1, 847, 840.50 \$575, 424.90 \$452, 246.66 29, 318.11 40, 406.44 \$13, 609.97 95, 539.219.16 California \$1, 847, 840.50 \$575, 424.90 \$4452, 246.66 29, 318.11 40, 406.44 \$13, 609.97 95, 539.219.16 California \$1, 847, 840.50 \$575, 424.90 \$4452, 246.66 29, 318.11 40, 406.44 \$13, 609.97 95, 539.219.16 California \$1, 847, 840.50 \$575, 424.90 \$452, 246.66 2	Virginia	0,308.07			28 193 19	28, 777, 61	71.65	3, 967, 068. 06	
West Virginia 166, 190. 86 255, 248. 24 108, 913. 48 119, 006. 20 14. 03 36, 904. 148. 38 298. 83 14. 94 14. 94 14. 94 1, 075. 83 46, 020, 407. 06 15, 806, 757. 16 2, 055, 145. 53 17, 846, 423. 75 762, 064. 14 2, 383, 676, 697. 57 Total 44, 491, 075. 83 46, 020, 407. 06 15, 806, 757. 16 2, 055, 145. 53 17, 846, 423. 75 762, 064. 14 2, 383, 676, 697. 57 Total 54, 491, 075. 83 46, 020, 407. 06 15, 806, 757. 16 2, 055, 145. 53 17, 846, 423. 75 762, 064. 14 2, 383, 676, 697. 57 Total 54, 491, 075. 83 46, 020, 407. 06 15, 806, 757. 16 2, 055, 145. 53 17, 846, 423. 75 762, 064. 14 2, 383, 676, 697. 57 Total 64, 491, 075. 83 46, 020, 407. 06 15, 806, 757. 16 2, 055, 145. 53 17, 846, 423. 75 762, 064. 14 2, 383, 676, 697. 57 Total 75, 806, 806, 806, 807. 80 Alaska 528. 52 52 52 52 52 52 52 52 52 52 52 52 52	Weshington	(,090.00	1,100.00		20, 100. 20			1, 394, 967. 32	
Wisconstin	West Virginia		{		110 006 20	14.03		36, 961, 518. 89	
Total 44, 491, 075. 83 46, 020, 407. 06 15, 806, 757. 16 2, 055, 145. 53 17, 846, 423. 75 762, 064. 14 2, 383, 676, 697. 57 Total 44, 491, 075. 83 46, 020, 407. 06 15, 806, 757. 16 2, 055, 145. 53 17, 846, 423. 75 762, 064. 14 2, 383, 676, 697. 57 TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT Alaska \$2,85. 65 \$28. 52 \$32, 288. 43 Alaska \$3,552, 810. 75 2, 812, 346. 61 3, 671, 741. 61 216, 280. 25 6, 215, 967. 20 139. 38 179, 739, 092. 03 Illinais \$3,552, 810. 75 2, 812, 346. 61 3, 671, 741. 61 216, 280. 25 6, 215, 967. 20 139. 38 26, 886, 625. 20 Maryland \$6,726. 83 \$0. 34 30, 299. 92 4, 005. 47 48, 837. 27 12.06 19, 315, 466. 36 Missouri \$9,174. 54 104, 559. 80 602, 077. 10 1, 421. 76 172. 06 19, 315, 466. 36 Missouri \$9,174. 54 104, 559. 80 602, 077. 10 1, 421. 76 172. 06 19, 315, 466. 36 Missouri \$9,174. 54 104, 559. 80 602. 077. 10 1, 421. 76 172. 06 19, 315, 466. 36 New York \$9,174. 54 104, 559. 80 602. 971. 10 1, 421. 76 172. 06 19, 315, 466. 36 New York \$9,174. 54 104, 559. 80 602. 971. 10 1, 421. 76 172. 06 19, 315, 466. 36 New York \$9,174. 54 104, 559. 80 602. 971. 10 1, 421. 76 172. 06 19, 315, 466. 36 New York \$9,174. 54 104, 559. 80 602. 90, 834. 94 22, 863. 62 390. 86 5, 290. 90 423, 774, 665. 51 New York \$9,174. 54 104, 559. 80 560, 602. 70 100, 100, 100, 100, 100, 100, 100, 1	Wiccongin] 166, 190. 86	255, 248. 24	100, 818. 40	14 04			1, 267, 252. 35	
Total 44, 491, 075. 83 46, 020, 407. 06 15, 806, 757. 16 2, 055, 145. 53 17, 846, 423. 75 762, 064. 14 2, 383, 676, 697. 57 TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT	Westing			296.00	11.01				
TOTALS FOR 8TATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT Alaska					0.055 145 59	17 846 423 75	762,064,14	2, 383, 676, 697, 57	
TOTALS FOR 8TATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT Alaska	Total	44, 491, 075, 83	46,020,407.06	15,806,757.10	2,050,140.00	17,010,120.10	,	_, ,	
Alaska. Alaska. \$1,847,840.50 \$575,424.90 \$452,246.66 29,318.11 40,406.44 \$13,609.97 179,739,092.03 Illinais. \$3,552,810.75 2,812,346.61 3,671,741.61 216,290.25 6,215,967.20 139.38 179,739,092.03 Illinais. \$1,14,559.80 60,277.10 1,421.76 Missouri. \$1,1876,462.05 46,817.40 309,834.94 22,863.62 309.86 40,554.63 New Yersey. \$1,876,462.05 46,817.40 309,834.94 22,863.62 309.86 40,554.60 10,315,466.33 New York. \$2,812,346.61 3,671,741.61 216,290.25 4,005.47 48,837.27 26,886,625.20 172,06 172,06 172,06 19,315,466.33 New Jersey. 28,834.94 22,863.62 390.86 40,554.60 New York. 27,432,566.84 36,389,089.35 1,999,841.49 155,597.29 2,226,067.48 5,299.20 423,774,065.51 New York. 3,973,888.16 526,408.27 1,425,878.28 450,082.00 889.01 2,759.13 176,435,541.31 Texas. 7,640.36 1,156.65 47,517.68 27,907.54 28,749.09 71.65 3,934,779.68		1	1 1	·	<u> </u>		<u> </u>		
Alaska. Alaska. \$1,847,840.50 \$575,424.90 \$452,246.66 29,318.11 40,406.44 \$13,609.97 179,739,092.03 Illinais. \$3,552,810.75 2,812,346.61 3,671,741.61 216,290.25 6,215,967.20 139.38 179,739,092.03 Illinais. \$1,14,559.80 60,277.10 1,421.76 Missouri. \$1,1876,462.05 46,817.40 309,834.94 22,863.62 309.86 40,554.63 New Yersey. \$1,876,462.05 46,817.40 309,834.94 22,863.62 309.86 40,554.60 10,315,466.33 New York. \$2,812,346.61 3,671,741.61 216,290.25 4,005.47 48,837.27 26,886,625.20 172,06 172,06 172,06 19,315,466.33 New Jersey. 28,834.94 22,863.62 390.86 40,554.60 New York. 27,432,566.84 36,389,089.35 1,999,841.49 155,597.29 2,226,067.48 5,299.20 423,774,065.51 New York. 3,973,888.16 526,408.27 1,425,878.28 450,082.00 889.01 2,759.13 176,435,541.31 Texas. 7,640.36 1,156.65 47,517.68 27,907.54 28,749.09 71.65 3,934,779.68	TOTAL TOP SELECT		ES COMPRISINO	G PART OF OR	MORE THAN	ONE COLLECT	ION DISTRICT		
Alaska \$1,847,840.50 \$575,424.90 \$452,246.66 29,318.11 \$40,406.44 \$13,609.97 \$95,539,219.16 California \$3,552,810.75 \$2,812,346.61 \$3,671,741.61 \$216,290.25 6,215,967.20 \$139.38 179,739.092.03 \$1111mals \$3,552,810.75 \$2,812,346.61 \$3,671,741.61 \$216,290.25 6,215,967.20 \$139.38 179,739.092.03 \$1111mals \$40,406.44 \$13,609.97 \$15,539.219.16 \$100.547 \$45,837.27 \$26,886,625.20 \$1011mals \$40,406.44 \$13,609.97 \$15,539.219.16 \$100.547 \$100	TOTALS FOR STATES A	ND IDMITTOR	.Bo equil man.						
Alaska		1	1		499K AK	\$28.52		\$32, 288. 43	i
California \$1,847,840.50 \$575,424.90 \$45,224.00 \$45	Alacka		1				\$13, 609, 97		
Section Sect	Colifornia	\$1,847,840.50							
Maryland 6, 728. 83 09. 94 09. 27 20. 277. 10 1, 421. 76 172. 06 172. 06 49. 315, 466. 38 40. 58. 80 602, 077. 10 1, 421. 76 399. 86 390. 86 40. 584. 608. 78 40. 584. 608	TW-ola			3, 671, 741. 61	210, 280, 20	48 837 97	1	l 26, 886, 625, 20	į
Missouri 1,74 54 104,559.80 602,077.10 1,231.70 390.86 390.86 40,564,608.75 1,876,462.05 465,617.40 399,834.94 22,863.62 390.86 390.86 40,564,608.75 1,876,402.05 1,999,640.49 155,957.29 2,226,067.48 5,299.20 243,774,065.51 1,999.640.49 1,425,878.28 1,425,878	11011013	6, 726, 83		30, 299. 92				19, 315, 466, 9	į
Missouri 1, 876, 482 05 465, 617. 40 399, 834, 94 22, 805, 02 395, 02 395, 02 395, 03	Maryiand	9, 174, 54				200 00		40 564 608 7	ı
New York 27, 432, 566. 84 36, 389, 089. 35 1, 939, 9491, 49 150, 907. 25 27, 425, 878. 28 450, 052. 06 2 889. 01 2, 759. 13 176, 437 264, 092, 081. 25 27, 1425, 878. 28 450, 052. 06 2 889. 01 2, 759. 13 176, 437 27, 1425,	MISSOUFI	1, 876, 462, 05		399, 834. 94	22,863.02		5 200 20	423, 774, 065, 5	Ĺ
New York 3, 973, 868. 16 526, 408. 27 1, 425, 878. 28 450, 032. 00 170, 435, 641. 31 176, 645. 31 176, 6	New Jersey		36, 389, 089, 35	1,999,640.49		2, 220, 007, 40	0, 200. 20	264 002 081.2	ė
Onna 42, 461.86 569,886.55 616,609.53 139,800.02 685.087.12 33,082,123.06 Pennsylvania 42, 461.86 569,886.55 90,027.54 10,087.12 32.83 33,082,123.06 Texas 172.51 4,383.32 90,027.54 10,087.12 32.83 32.83 33,082,123.06 Washington 7,640.36 1,156.65 47,517.68 27,907.54 28,749.09 71.65 3,934,779.63	New York		526, 408, 27	1, 425, 878. 28			9 750 12	176 435 541 3	i
Pennsylvania 172. 51 4, 383. 32 90, 027. 54 10, 087, 12 32. 83 172. 51 75 183. 172. 51 4, 383. 32 90, 027. 54 27, 907. 54 28, 749. 09 71. 65 3, 934, 779. 65 7, 640. 36 1, 156. 65 47, 517. 68 27, 907. 54 28, 749. 09 71. 65 3, 934, 779. 65	Ohia	* 42 481 RA	569, 886, 55	616, 609, 53			2, 109. 10		
Texas 7, 640. 36 1, 156. 65 47, 517. 68 27, 907. 54 28, 749. 59 7, 640. 36 1, 156. 65	Pennsylvania	" 179 KI		90, 027, 54					
Washington	Texas				27, 907. 54	28,749.09	71.65	0, 50.5, 778.0	,
Puerto Rico	Washington		1,100.00	31,0211					•
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REPORT OF COMMISSIONER OF INTERNAL REVENUE

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Districts			etailers' excise ta:	Miscellaneous taxes				
Districts Districts	Tax on furs, 20 percent	Tax on jewelry, 20 percent	Tax on luggage, 20 percent	Tax on toilet goods, 20 percent	Total retailers' excise taxes	Sugar, per pound, approxi- mately ½ cent	Telephone, telegraph, cable, radio, etc.	Leased wires, 25 percent
abama	\$194,629.01	\$1,981,037.91	\$587, 329, 97	\$000 100 pg	TO SHE SAVIA	200 IO	3/3/09/19	
izonakansas	00, 000, 00	876, 781, 24	226, 797, 39	\$859, 176, 76 417, 006, 68	\$3, 622, 173, 65 1, 546, 821, 51	Toray and the second	\$391, 043, 15	\$10, 156. 0
st California	71, 375. 05	1, 046, 866. 69	336, 231, 87	633, 654, 86	2, 088, 128, 47		64, 475, 35 324, 356, 35	2, 641. 7
th California	1, 863, 515. 98	9, 406, 502. 61	2, 881, 726. 37	4, 447, 631, 48	18, 599, 376, 44	\$10, 979, 007, 07	33, 089, 621, 20	
		10, 516, 941. 50	3, 467, 533, 43	5, 549, 033, 61	21, 191, 532, 20	\$10, 575, 007. 07	4, 133, 626, 81	1,611,311.7
		1, 911, 663, 38	629, 182. 31	1, 051, 806. 55	4, 124, 512, 86	9, 502, 578, 46	9, 291, 735, 71	311, 887. 9 228, 984, 8
		2, 816, 095, 56	799, 368. 56	1, 706, 186. 87.	6, 272, 193, 28	5, 552, 610. 10	5, 033, 228, 96	182, 456, 7
orios.	101 000 00	394, 899. 09 3, 629, 168, 55	102, 494. 64	142, 196. 29	726, 064. 34		1, 672. 86	671, 2
orgia	900 000 00	3, 569, 872, 39	1, 330, 623. 24	1, 512, 707. 18	6, 633, 701. 25	112, 022, 85	2, 929, 081, 09	0/1, 2
Wall_	000 00	741, 528. 11	1, 334, 169, 87 198, 471, 96	1, 540, 037, 07 267, 277, 75	6, 807, 349, 85	3, 926, 925, 03	31, 844, 324, 89	486, 510. 8
LNO	20 000 00	496, 733, 21	109, 221, 23	267, 277. 75	1, 207, 576. 64	8, 078, 43	481, 188, 22	81, 842, 1
SE Hillingis	0 000 000 00	16, 429, 073, 90	8, 530, 762, 84	284, 874. 56 8, 264, 906. 59	954, 192, 30	101, 993. 12	61, 564. 03	1, 785, 6
		2, 126, 506, 79	640, 227, 30	969, 576, 42	39, 905, 050. 13	8, 974. 07	16, 737, 925, 10	1,652,523,1
tranta	688 601 05	5, 163, 171, 61	1, 393, 820. 61	1, 776, 266, 72	4, 003, 585. 91		2, 066, 866, 76	42, 325, 3
/ä	E 07 4ED 00	2, 339, 811, 05	783, 217, 58	1, 222, 764, 96	9, 021, 949, 99 4, 913, 243, 81	40, 875, 58	7, 595, 310. 30	220, 577, 7
nsas	139, 435, 76	2, 051, 140, 98	493, 362, 66	907, 145, 76	3, 591, 085, 16		1, 190, 903. 98	185, 093, 48
ntucky	264, 989, 53	1, 956, 853. 00	583, 960, 60	682, 455, 61	3, 488, 258, 74	66, 741. 45	1, 065, 113. 53	12, 712. 5
ilslana ine	236, 765. 34	2, 550, 551. 52	829, 117, 57	1, 095, 623, 43	4, 712, 057, 86	9, 760, 634, 49	345, 331. 63	41, 345, 9
evland	177, 097. 17	635, 229, 22	185, 178. 38	269, 970, 45	1, 267, 475, 22	0, 700, 034, 49	153, 552, 93 114, 220, 44	55, 066. 0
ryland ssachusetts higan	1, 614, 636, 07	5, 917, 182. 94	2, 249, 785. 43	2, 645, 413, 84	12, 427, 018, 28	2, 198, 849, 52	6, 405, 257, 82	5, 429, 4
higan	3, 293, 275, 78 2, 527, 212, 96	8, 721, 743. 79	3, 038, 540. 70	2, 279, 726, 93	17, 333, 287. 20	2, 624, 091, 67	14, 240, 401, 18	1, 510, 703, 34 535, 660, 52
		8, 499, 238, 31	3, 066, 181. 91	5, 643, 398. 73	19, 736, 031, 91	1, 629, 720, 60	11, 559, 169, 39	681, 686, 83
		3, 952, 435, 08 866, 686, 33	1, 687, 892. 01	1, 726, 673. 10	8, 713, 577, 37	-,,	827, 624, 42	56, 653, 5
		3, 252, 770, 40	318, 028. 35	804, 897. 72	2, 048, 450. 21		56, 659, 05	00, 000. 0
		1, 988, 426, 31	2, 902, 156. 04	1, 363, 304. 75	8, 368, 110. 91		30, 428, 788, 02	839, 928, 77
		553, 359, 69	845, 047. 97	2, 240, 528. 53	5, 748, 765. 49			
Draska	257 079 00	1, 327, 293, 43	151, 712. 89 455, 167, 75	244, 176, 12	1,096,126.36		103, 858, 83	
		274, 796 57	67, 099, 90	673, 124. 00 123, 438, 28			11, 861, 879, 06	287, 778, 23
y Hampshire	71, 929, 72	397, 728, 53	90, 367, 12	142, 912, 68	478, 958. 75		328, 058, 75	174. 78
v Hampshire st New Jersey h New Jersey	284, 352. 17	1, 434, 890, 16	387, 414, 77	430, 773. 32	702, 938. 05 2, 537, 430, 42		59, 532, 54	
n New Jersey	1, 159, 240, 80	3, 588, 861, 96	1, 261, 685, 05	1, 455, 288, 87			11, 244. 30	4, 163, 80
		621, 630, 85	110, 639, 23	340, 973, 36			10, 790, 761. 98	364, 360. 26
st New York	1, 239, 039. 35	2, 628, 470. 37	1, 490, 057, 58	2, 018, 317. 49			90, 005, 70	
ond New York rd New York	2, 569, 963, 65	6, 534, 925. 65	5, 200, 436. 14	4, 597, 270, 80		24 315 889 50	27, 591, 88 68, 028, 065, 49	72, 432. 99
		16, 271, 346. 71	10, 555, 791. 88	13, 892, 219, 36	52, 769, 911, 09	24, 315, 882, 59 536, 869, 28	10, 286, 92	7, 426, 530, 76
				ater to	1-100	000, 003. 20	10, 200, 92	410, 237. 99
Witemth New York Will year 1 Naw York Sen 15 william New York		E 10 32 0 Hr 5			5,621.87	18'111'00		2, 657, 450,4
	1,005,80							42, 600, 659, 7
								1,051,280, 6

Table 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1951, by collection districts, States, and Territories—Con.

				Miscellaneous ta:	xes—Continued			
Districts	Local telephone service, 15 percent	Transportation of oil by pipe- line, 4½ percent	Transportation of persons, 15 percent	Transportation of property, 3 percent of amount paid, except coal which is 4 cents	Lease of safe deposit boxes, 20 percent	Cluh dues and initiation fees, 20 percent	Bowling alleys, pool tables, etc., \$20 per alley or table	Coin-operated amusement and gaming devices, \$10 and \$150 per device (prior to Nov. 1, 1950, \$100 per gaming device)
Alabama Arizona Arkansas First California Sixth California Sixth California Colorado Connecticut Delaware Florida Georgia Hawail Hdaho First Illinois Eighth Illinois Indiana Iowa Kansas Kentucky Loulsiana Maine Maryland Massachusetts Michigan Minnesota	99, 875. 47 33, 360, 900. 14 2, 449, 387. 68 6, 767, 680. 48 4, 671. 284. 24 369. 68 21, 167, 089. 06 683, 053. 80. 21, 976, 017. 88 1, 578, 397. 37 6, 965, 802. 41 1, 138, 350. 38 476, 443. 76 476, 949. 68 52, 397. 00 75, 668. 76 6, 276, 964. 51 14, 214, 318. 96 14, 214, 318. 96	\$83, 544, 34 535, 183, 92 757, 649, 62 9, 605, 64 377, 40 606, 399, 23 486, 74 504, 790, 29 10, 569, 21 23, 167, 07 637, 838, 83 103, 153, 75 333, 194, 32 185, 92 2, 979, 50 119, 546, 10 119, 546, 10	\$1, 635, 016, 36 70, 249, 04 209, 574, 50 11, 139, 430, 88 7, 281, 227, 41 1, 923, 714, 89 5, 326, 601, 28 1, 01, 844, 75 5, 415, 535, 29 3, 580, 539, 64 649, 873, 12 142, 747, 88 33, 462, 112, 45 273, 936, 86 1, 050, 315, 73 155, 525, 91 2, 557, 476, 38 4, 121, 608, 45 2, 507, 440, 77 4, 405, 712, 78 11, 253, 181, 26 3, 729, 784, 47 2, 716, 080, 73 8, 077, 397, 28	\$3, 862, 177. 03 \$47, 710. 02 \$74, 569. 14 18, 322, 196. 81 10, 839, 437. 36 3, 602, 654. 58 54, 21, 531. 66 561, 258. 20 2, 046, 797. 58 2, 748, 648. 11 355, 438. 30 527, 870. 59 43, 279, 876. 71 2, 542, 521. 85 6, 272, 978. 91 2, 584, 264. 99 4, 665, 681. 25 4, 398, 914. 30 2, 248, 900. 59 1, 385, 115. 86 18, 923, 839. 76 6, 170, 182. 24 15, 439, 154. 11 14, 440, 413. 87	\$51, 547. 96 32, 427. 55 41, 682. 78 611, 025. 15 345, 865. 51 88, 599. 74 157, 490. 07 26, 060. 98 186, 238. 77 18, 229. 34 31, 244. 47 706, 208. 77 707, 177. 38 203, 960. 11 178, 965. 11 178, 965. 63 73, 798. 73 73, 573. 69 45, 077. 07 213, 240. 27 404. 876. 03 379, 912. 87 181, 464, 86	\$282, 883, 13 158, 194, 90 148, 955, 85 1, 064, 897, 52 1, 684, 865, 99 129, 007, 30 703, 799, 80 125, 782, 54 671, 564, 43 87, 476, 08 41, 436, 02 2, 447, 145, 56 288, 912, 87 489, 257, 01 306, 855, 92 259, 638, 59 246, 018, 50 331, 235, 94 73, 061, 39 827, 824, 91 980, 282, 60 1, 445, 638, 643, 59	\$41, 181. 84 21, 965. 59 47, 196. 52 95, 912. 70 136, 020. 91 39, 860. 29 48, 880. 29 48, 884. 31 6, 279, 12 64, 185. 40 32, 302, 70 17, 483. 64 167, 332. 21 87, 228. 16 101, 796. 47 88, 923. 26 80, 424. 31 59, 630. 71 38, 819. 68 28, 978. 90 60, 047, 74 136, 265. 51 188, 211. 67 82, 286. 42	\$186, 045. 23 212, 214. 26 103, 766. 00 557, 154. 00 368, 050. 50 339, 639. 63 108, 122. 77 16, 183. 94 279, 779. 48 403, 185. 63 123, 485. 76 517, 491. 81 566, 408. 94 589, 642. 20 751, 412. 46 113, 473. 23 444, 362. 66 598, 795. 44 1, 517. 810. 95 44, 055. 10 962, 358. 43 209, 358. 43 209, 312. 27 218, 670. 03 206, 428. 49
Mississippi First Missouri Sixth Missouri Montana Nehraska Nevada New Hampshire First New Jersey Fifth New Jersey New Makico First New York	13, 789, 64 23, 512, 991, 10 319, 476, 03 46, 588, 91 10, 836, 027, 13 103, 565, 51 10, 360, 19 436, 88 12, 666, 028, 22 34, 984, 58	760. 34 15, 351. 07 1, 678, 562. 40 310. 65 110. 91 18, 597. 36 352. 26	36, 288, 88 3, 499, 195, 84 11, 127, 129, 88 194, 474, 78 6, 231, 909, 33 87, 633, 47 236, 839, 32 1, 977, 721, 73 225, 411, 16 173, 536, 89	679, 226, 84 15, 511, 062, 72 4, 112, 849, 31 553, 014, 47 8, 205, 716, 93 134, 810, 71 326, 790, 89 845, 421, 65 5, 160, 735, 93 227, 768, 39 1, 798, 912, 50	32, 424, 53 161, 372, 01 98, 035, 81 39, 925, 72 89, 997, 69 12, 293, 60 30, 395, 91 88, 668, 73 307, 660, 73 19, 086, 71 261, 115, 94	98, 639, 11 497, 014, 91 274, 856, 17 46, 923, 01 184, 261, 90 5, 700, 72 44, 521, 98 282, 278, 57 804, 762, 68 73, 701, 13 945, 479, 27	30, 675, 36 57, 145, 75 50, 858, 43 17, 296, 26 47, 768, 26 9, 382, 70 17, 048, 41 31, 421, 45 67, 739, 34 18, 913, 29 84, 448, 36	468, 391, 72 196, 997, 48 101, 766, 19 141, 961, 06 62, 593, 63 1, 046, 148, 71 40, 321, 87 163, 490, 40 64, 469, 33 122, 799, 63

						4.4		1.000.00
Second New York	49, 984, 992, 90	1, 656, 915. 99	2, 358, 004, 02	14, 525, 970, 81	773, 045. 75	603, 499. 49	10, 721. 76	13, 520. 15 27, 733. 27
Third New York	2 228 38	713, 064, 44	44, 752, 341. 68	28, 296, 445, 01	100, 719.66	1, 451, 476.51	34, 952, 49	27, 733, 27
Third New York Fourteenth New York	204 978 49		448, 499, 71	2, 790, 791. 00	224, 818. 26	1, 222, 949. 04	71, 783. 37	181, 730. 91
Twenty-first New York	225, 466, 94		282, 073. 11	1, 295, 546, 96	96, 242. 88	274, 584. 72	39, 110, 11	140, 806. 21
Twenty-eighth New York	1, 559, 404, 23	40, 950, 50	201, 193.41	2, 059, 969. 91	147, 716. 67	557, 797, 76	53, 966, 33	262, 173, 97
Twenty-first New York Twenty-cighth New York North Carolina	1, 143, 084, 60		2, 740, 893.10	5, 852, 682. 81	71, 390. 30	433, 221. 46	78, 269. 35	131, 361. 74
			89, 626, 27	188, 105, 09	25, 608. 03	25, 615, 38	25, 811. 78	46, 586. 32
First Obio	1, 894, 134, 82		459, 039. 65	1, 542, 316, 23	106, 401. 09	445, 688. 31	39, 800. 09	158, 105. 35
Tenth Ohio	1, 012, 627, 94	808, 610, 60 i	287, 254. 71	2, 022, 822, 80	71, 095. 42	204, 199. 17	38, 292. 39	275, 119. 52
Eleventh Ohio	850, 649, 93	737.84	161, 509. 22	1, 206, 284. 12	65, 197. 27	219, 065, 20	32, 581. 87	166, 974. 64
Eighteenth Ohio	11, 332, 317. 80	353, 342. 61	6, 687, 485, 80	17, 586, 306, 83	235, 898. 42	872, 112, 74	66, 952.30	347, 418. 55 120, 817. 79
Oklahoma	107, 163, 37	5, 525, 917. 69	663, 267, 98	2, 401, 612. 78	92, 373, 50	407, 422, 72	57, 292, 50	566, 255, 05
Oregon	213, 166, 13		462, 531. 21	3, 645, 341. 61	144, 383. 32	330, 355. 47	36, 481. 29	843, 542, 89
First Pennsylvania	19, 153, 974. 37	1, 057, 877.17	22, 734, 280. 86	28, 601, 204. 81	380, 882. 84	1, 073, 254, 94	92, 059. 10 35, 772, 29	390, 108, 66
Oregon	232, 146, 22		399, 555, 53	2, 900, 018. 44	84, 490. 80	189, 982, 69	94, 588.10	593, 659, 89
Pwen'ty-third Pennsylvania	859, 462. 44	1, 493, 314. 15	575, 352. 05	7, 895, 190, 92	255, 976. 02	777, 387. 34	22, 143. 39	56, 602.17
Knode Island	10.14	116.13	161, 374, 62	390, 613. 97	57, 442. 26	186, 980, 81 - 121, 480, 28	32, 184, 42	154, 377, 10
South Carolina	229, 338, 51		87, 982, 09	678, 951. 55	25, 928. 41 33, 002, 15	15, 154, 98	29, 792, 49	89, 273, 53
South Dakota	419, 445. 82		124, 625. 10	564, 102, 38	79, 498, 03	360, 862, 66	58, 334. 72	240, 711, 39
Tennessee	365, 029, 92		2, 406, 536, 81	3, 387, 987. 13	166, 402, 05	738, 740.11	103, 922, 20	1, 001, 364, 85
First Texas	194, 065. 21	5, 096, 957. 73	2, 282, 625, 84	8, 765, 104, 18	127, 982, 71	880, 090, 25	60, 484, 49	762, 770. 31
Second Texas	1, 366, 498, 51	2, 163, 473. 48	8, 755, 275, 55	9, 093, 506, 92 601, 572, 51	31, 749.33	I10, 131, 97	20, 716, 47	61, 597. 86
Utah	19, 584. 89	407, 740. 15	82, 071, 30 272, 107, 47	589, 951, 23	19, 917, 59	29, 224, 80	10, 296, 67	17, 153, 35
Vermont				11, 675, 020. 84	104, 918, 49	472, 433, 44	66, 290, 22	183, 469, 81
Virginia Washington	2, 479, 038. 66	994. 78	2, 642, 705, 27 2, 350, 757, 31	3, 805, 350, 49	220, 827, 32	492, 415, 42	46, 055. 49	1, 014, 848, 41
Washington	998, 661. 06	1, 521. 28 4, 962. 45	2, 350, 757, 31	1, 038, 998, 10	51, 911. 54	149, 975, 52	54, 530, 03	392, 348, 65
West Virginia	1, 366, 950. 59		437, 734, 19	3, 550, 527, 14	208, 106, 72	432, 958, 31	91, 461, 71	244, 521, 09
Wisconsin	5, 555, 514, 10	85, 734. 65	32, 382, 84	236, 026, 20	16, 933. 90	14, 812. 67	8, 827, 62	274, 389, 66
Wyoming	14, 201. 75	80, 784, 00	02, 002, 04	200, 020. 20	10, 800. 80			·
Total	290, 319, 938, 83	24, 945, 943. 58	237, 617, 256. 51	381, 341, 748, 95	9, 568, 546. 55	30, 119, 719. 09	3, 609, 910. 31	20, 730, 581, 58

Alaska.
California
Illinois.
Maryland.
Missouri
New Jersey
New York
Obio.
Pennsylvania \$70, 308. 90 925, 204. 50 156, 049. 14 962, 358. 43 298, 763. 67 297, 443. 66 748, 764. 14 947, 618. 06 827, 311. 44 764, 135. 16 944, 539. 51 11, 253, 181, 26 14, 626, 325, 72 2, 214, 561, 05 48, 165, 648, 82 7, 545, 289, 38 23, 809, 188, 44 11, 037, 901, 39 2, 648, 893, 95 13, 923, 839, 78 19, 623, 912, 03 6, 006, 157, 58 50, 762, 635, 19 22, 357, 729, 98 39, 396, 414, 17 17, 858, 611, 10 3, 462, 514, 52 213, 240, 27 259, 407, 92 396, 327, 10 , 603, 658, 55 478, 592, 20 721, 349, 66 294, 334, 76 215, 989, 82 6, 276, 964. 51 23, 832, 467. 18 12, 666, 463. 10 52, 169, 823. 66 15, 089, 730. 49 20, 245, 583. 03 1, 560, 563. 72 873, 200. 33 106, 004. 18 99, 160. 79 294, 982. 42 197, 626. 65 222, 419. 49 164, 406. 69 41, 149. 92 771, 871. 08 1, 087, 041: 25 5, 055, 786. 79 1, 741, 065. 42 2, 040, 624. 97 1, 618, 830. 36 491, 837. 19 1,698,913.47 2, 411, 283. 19 1, 162, 691. 05 2, 551, 191. 32 7, 260, 431. 21 1, 521. 28

	Miscellaneous taxes—Continued										
Districts Manufactured or sold, etc., per pound, 10 cents	Adultera	ted butter		Admissions							
	Manufacturers' special tax, \$600 per year	Admissions, for each 5 cents or fraction of the amount paid, 1 cent	Ticket brokers' sales, for amounts in excess of box office price, 20	Leases of boxes or seats, of the amount for which similar accommoda- tions are sold.	Roof gardens, cabarets, etc., 20 percent of total paid for admissions, serv-	Admissions sold hy pro- prietors in excess of estah- lished price, 50 percent of such	Total admission taxes				
			1 cont	percent	29 percent	lces, etc.	excess	6. ******			
bama			\$3, 177, 811, 30			\$1.60, 965, 59		\$3, 338, 776. 1, 778, 677.			
zons			1, 408, 759, 45	1		374, 917, 55		1, 778, 677.			
ansas			1, 764, 837, 19			61, 836. 79		1, 846, 673.			
st California			12, 977, 970, 14		\$7, 898-68	2, 766, 248. 64	\$89, 525. 73	15, 841, 643. 23, 262, 139.			
th California			19, 428, 698, 89	\$37,649.04	76, 671. 16	3, 719, 125, 56					
h Californiaorado			4, 890, 427, 16	*************		1 619, 728, 97		1 5. http://doi.			
UIBUU			2, 661, 017, 03	5, 276, 01		370, 716. 34		3, 025, 009			
meeticu t			565, 629, 08	2, 987. 45	5, 098. 89	31, 130, 87	221.01	605,066			
inecticut. aware rida			0 188 011 02	1		1, 529, 997, 37		5, 625, 066 605, 066 10, 698, 008 5, 901, 422 2, 076, 258 1, 276, 787			
пар			5 842 778 78	230.63	137. 03	1 258, 278, 40	× = = = = = = = = = = = = = = = = = = =	5, 901, 422			
rgia		-	1 889 152 39	230.63	2011.00	408, 105, 48		2, 076, 258			
vaii			1 000, 100, 00					1, 276, 787			
10 <u> </u>			1,000,000.07	131, 788. 66	9, 110.16	3, 058, 949, 77	148 215 81	21, 633, 913			
t Illinois hth Illínois		. 4	18, 286, 848, 68 4, 293, 538, 41 7, 162, 943, 88	101, 700, 00	2, 242. 09	840 316 38	148, 215. 81 36, 934. 53	21, 633, 913 4, 982, 189			
hth Illinois			4,295,038.91	157. 68	2, 242.09	246 374 08	00,001.00	7, 421, 218			
lana			7, 102, 944. 88			415 992 49		6, 305, 843			
8			5, 890, 025, 98	30. 90	90 970 10	177 OOK 10		3, 056, 446 3, 797, 326			
NEGE .			2, 840, 833. 89	30.90	38, 270, 18	177,000.00		2 707 324			
itucky			3, 307, 348, 06			409, 910. 00		5 712 41			
itucky iisiana			4, 956, 865, 69	*****************		750, 019, 01		5, 712, 41, 1, 279, 32			
DA			1, 135, 022. 13			144, 303, 70		0 592 780			
ne ÿland: sachusetts			6, 018, 325, 37 12, 935, 175, 78	4,660.12	12, 328. 37	1,548,450.69		9, 583, 76 14, 492, 86			
sachusetts			. 12, 935, 175. 78	24,713.17	4, 663, 27	1, 528, 316. 04		14, 539, 600			
higan			11, 884, 238, 49	8,311.05	21, 677. 19	2, 423, 191. 61	202, 184-18	14, 559, 00			
mesoto					12,328.37 4,663.27 21,677.19	. 789.090.05	202, 184. 18	7, 582, 07 1, 516, 12			
eipoivai			1, 435, 516, 25			80,607.04		1, 510, 12			
sissippi t Missouri			4, 055, 424, 09			. 550, 304. 84		4, 605, 72			
h Missouri			4, 300, 962, 08			. 1, 109, 173, 82		5, 410, 13			
h Missouri			1, 139, 326, 29			138, 329. 61	7 *** *********************************	1, 277, 65			
			2 301 648 44			278, 602, 53		2, 579, 65			
7183E8.	** **********		463, 325, 50			. 846, 300, 72		1, 309, 62			
vaua			1 097 610 08	1		14, 930, 92	490 97	1,102,54 4,049,90			
brakka wada w Hampshire st New Jersey th' New Jersey w Mexico st New York			3 285 782 25	7, 660. 35		. 814, 120, 65		. 4, 049, 90			
st new jersey			3 740 187 68	7, 660, 35	180.33	916, 448, 16	429.97				
th new rersey			894, 863, 19	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			429.97	1, 110, 3 8 7, 376, 17			
w mexico			6, 449, 789, 56	960.69	951.17	916, 154, 25	8, 322, 44	7, 376, 17			

	_		1 011 114 94 .	1, 532, 20	461,47	567, 626, 53	7, 466, 23	1, 888, 200. 77
Second New York			1,311,114.34			4 118 671 48		56, 732, 864, 69
			02,002,002,01			751 991 59		7, 649, 486, 94
Description to Name Vork	861.00		6, 898, 265, 42		~	911 950 47		2, 647, 259, 01
Twenty-first New York			2, 835, 406, 54			311,002.31		4, 676, 492, 96
Twenty-first New 10rk Twenty-eighth New York			0 010 000 04	,	1	765, 012. 12		6, 216, 637, 44
Twenty-eighth New Tork			6, 156, 178, 88	*****	2, 777. 28	57, 681. 28		860, 837, 06
North Carolina			833 815 52		V	27, 021. 54		
North Dakota			3, 223, 110.67	55, 543, 87	34. 884. 77	371, 149. 79	57, 967. 13	3, 742, 656, 13
First Ohio			1 841 496 43	15 776 43		345, 128, 03		2, 002, 330, 89
Tenth Ohio	***********		0 222 454 01	15, 776. 43		251, 280, 04		2, 584, 734. 95
Eleventh Ohio			2,000,101.01					7, 609, 787, 00
Elohteenth Ohio			6, 802, 271. 75		*	100 573 03		4, 404, 162, 01
Oklahame			4,303,588.98	*******		201 000 16		3, 456, 256, 81
S			3, 074, 356-65		7 447 00	601, 600, 10	3, 142. 64	9, 290, 098, 18
Thing Demography 10		30. 101. 40	8,630,055-87	31, 872. 56	3, 447.00	141 742 47	0,122101	3, 111, 675, 71
Manual Ma	1		2, 969, 932. 24			770 607 49		6, 705, 912, 94
Twenty-third Pennsylvania			5, 870, 921. 99	15, 603. 03	46, 800. 49	000 004 07		1, 437, 469, 36
Rhode Island			1, 225, 607, 10	1, 349. 84	7, 528. 35	202, 964. 07		2, 360, 249, 50
Knode Island	**************		2, 340, 385, 85	l,		19,863.00		1, 183, 097, 80
South Carolina.			1 141 980 85			41, 166. 95		
South Dakota			5 406 356 70					5, 575, 500. 51
Tennessee						955, 042, 05	5, 787. 46	7, 151, 245, 85
First Texas				422, 11	29, 444. 72	593, 835, 98	56, 573, 60	13, 299, 718, 58
Second Texas			1 200 007 60	**************************************		98, 488, 19	56, 573. 60	1, 487, 755, 81
Titoh					2, 094, 80	25, 444, 54		624, 912. 57
Vermon t			091; 010. 40					5, 577, 104, 87
Trii_io			5, 418, 197. 08					6, 792, 381, 81
Weehington					2, 611, 70	124, 943. 59		2, 806, 222, 06
Wast Timelnia			2, 677, 579, 11	234.24	24.00	841 064 90		5, 994, 462, 84
Wisconsin	l		5, 453, 374. 64					718, 059, 15
Wyoming			595, 970. 87			122, 086, 28		110,000,10
M Antiting"				I 		40 040 910 70	017 004 15	389, 138, 029; 12
Total	1,761.50	5, 434, 29	344, 668, 361, 55	896, 420. 62	309, 309, 10	42, 646, 313. 70	617, 624, 15	000, 100, 040. 12
TOM.	1 2,101.00	(3,202,20		,	1.	'		

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

Ohio. Pennsylvania Texas. Washington.	\$5, 434. 29	32, 406, 664, 03 22, 579, 387, 09 8, 018, 325, 37 8, 356, 386, 12 6, 975, 969, 98 72, 967, 989, 34 14, 960, 263, 66 17, 470, 910, 10 18, 809, 858, 51 5, 850, 831, 13	131, 946, 34 4, 660, 12 7, 660, 35 554, 153, 46 71, 320, 30 47, 475, 61 422, 11	\$84, 569, 84 11, 352, 25 12, 328, 37	6, 485, 374, 20 3, 708, 266, 16 1, 548, 450, 69	429, 97 15, 788, 67 57, 967, 13 3, 142, 64 62, 361, 06	\$463, 744. 83 39, 103, 782. 84 25, 616, 102.18 9, 568, 764. 55 10, 015, 864. 78 8, 714. 800. 39 80, 970, 482. 48 15, 339, 508. 97 19, 107, 686. 83 20, 450, 964. 43 6, 328, 636. 98
Prierto Rico					1	T .	1

76, 80

		<u> </u>	Miscella	meous taxes—Co	n tinued		
Districts	Process or ren	ovated butter	Filled	cheese	Narcotics (opi	ium, coca leaves, thereof)	or derivatives
	Manufactured or sold, etc., ¼ cent per cound	Monufacturers' special tay, \$50 per year	Ma nufacturers' or dealers' spe- cial taxes	Imported, per pound, 8 cents	Opium, coca leaves, etc., per ounce or frac- tion thereof, 1 cent	Oplum order blanks, per hundred, \$1	Accepted offer in compromise etc., on accour of narcotics ta violations
bama	\$1,729.50					\$285.00	
Ons						106, 20 169, 30	
ansas t California						631, 42	\$166.0
h California		·		\$16.8 0	\$223.32	888.50	
radoneeticut			•			198, 90 264, 90	285.0
ware							30.0
lda						397.40	3, 910. (
giaaii	626.60	50.00				373.80 16.80	740,0
lO				!		58. 20	
t Illinois	.	1 _	300.00	1 31, 20	1, 656. 75	614.30	1, 743.1
th Ilinois ana					46, 00 59, 853, 42	228, 53 373, 20	851. 0 10. 0
B					9. 50	230.10	
S85						200.50	85, 0
tickysianasi						243.80 342.00	240.
0101101						103. 20	679.
viand					24.00	355.80	
achusettesigan	I			Ł	i goonan	663, 80 539, 90	695. (1, 150. (
lesota					121.64	300, 50	
esota. ssippi Missouri. Missouri						183.60	1,015.0
Missouri					27, 714, 59	190, 50 226, 10	12.
tana						65.00	215.
raska	1	1		ļ.	252.50		90.0
Manghire					38.00	26.00 53.50	130.0
inampanie			*********		30.00	00.00	
t New Jersey				l	16. 46	185.00	325, 0
h New Jerseyh New Jersey					16. 46 87, 102, 53	367. 20	325, 6 655. 0
vada W Hampshire St New Jersey th New Jersey W Moxico St New York						185.00 367.20 57.37 664,60	325. 655. 6 655. 6
V : MOXICO						367. 20 57. 37	655. (
t New York				28.50	45, 777. 00	367. 20 57. 37 664. 60 98. 36 221. 9	655. 6 1, 894. 6
NOXICO t New York				28.50	45, 777. 00	367. 20 57. 37 664. 60 98. 86 221. 90 491. 90	655.6 1,894.6
ond Now York ond Now York ird New York				28. 86	45,777.00 167.10 99.20 97,362.00	367. 20 57. 37 664. 60 98. 86 221. 96 491. 99 3 154. 00	655.6 1,894.6 0 350 0 150 0 1,126 0 181
cond Now York ird New York urtoenth New York venty-first Naw York venty-dighth New York				28.86	167.10 99.20 97,362.00 77.22 1,781.94	367. 20 57. 37 664. 60 98. 86 221. 94 91. 154. 00	655.6 1,894.6 0 350 0 150 0 1,126 0 181 0 1,126
ond Now York ond Now York ird New York enty-first Naw York enty-first Naw York enty-first Naw York enty-first Naw York				28. 80	45, 777.00 167.10 99.20 97, 362.00 77.22 1, 781.94	367.20 57.37 664.60 98.86 0 221.9 0 491.9 154.00 240.00 344.5	0 350 0 150 0 1, 120 0 1, 120 0 1, 120 0 1, 120 0 1, 130
cond Now York ird New York urteenth New York venty-first New York venty-eighth New York venty-dighth New York venty-eighth New York venty-eighth New York				28.86	167.10 99.20 97,362.00 77.22 1,781.94	367.20 57.37 664.60 98.86 0 221.9 0 491.9 154.00 240.00 344.5	655.6 1,894.6 0 350 0 1,50 0 1,126 0 181 0
cond Now York ird New York ird New York urteenth New York yenty-first Naw York yenty-dighth New York reth Carolina rth Dakota st Ohlo				28. 80	45, 777.00 167.10 99.20 97, 362.0 77.22 1, 781.94	367.20 57.37 664.60 98.86 0 221.9 0 491.90 1 54.0 0 344.5 4 240.0 4 180.7 101.9 2 120.2	655.6 1,894.6 350 350 1,126 0 1,136 0 1,186 0 1,186 0 100 0 100 0 100
cond Now York lird New York urteenth New York venty-first Naw York venty-first Naw York venty-tehth New York orth Carolina urth Dakota. sist Oblo				28. 86	167.10 99.20 97,362.0 77.22 1,781.94	367.20 57.37 664.60 98.86 0 221.96 1 491.99 1 491.99 1 491.90 1 440.00 4 180.7 101.9 2 120.2 6 344.15	655.6 1,894.6 0 350 0 1,126 0 1,126 0 1,136 0 1,136 0 1,136 0 100 0 100 0 1,246
cond Now York lird New York urteenth New York venty-first New York venty-eighth New York venty-eighth New York venty of the Carolina rith Dakota rith Dakota rith Ohlo mith Ohlo eventh ghteenth Ohlo elaboma				28.86	45, 777.00 167.10 99.20 97, 362.0 77.22 1, 781.94 2, 010.6 443.3: 407.5	98. 86 98. 86 99. 491. 99 10. 491. 99 10. 491. 99 10. 491. 99 10. 491. 90 10. 40. 00 10. 90 10. 90 1	655.4 1,894.4 350 1,126 0 1,126 0 1,126 0 1,126 0 1,126 0 1,126
cond Now York cond Now York cond Now York cond Now York conty-first Naw York venty-first Naw York venty-				28. 86	45, 777.00 167.10 99.20 97, 362.00 77.22 1, 781.94 443.3: 407.55	367.20 57.37 664.60 98.86 0 221.9 0 491.9 0 31.54.00 344.5 4 180.7 101.9 2 120.2 6 344.1 101.9 2 120.2 1 208.0 0 183.0	0 350.0 0 1,120.0 0 1,120.0 0 1,120.0 0 1,180.0 0 1,180.0 0 1,140.0 0 1,244.1 0 1,440.0 0 4,70.0
cond Now York cond Now York cond New York cont New York conty-first New York conty-				28. 80	45, 777.00 167.10 99.20 97, 362.00 77.22 1, 781.94 2, 010.6 443.3 407.5 142.8 24, 733.1	367.20 57.37 664.60 98.84 0 221.9 0 491.9 1 54.0 44.5 44.0 44.5 40.0 1 180.7 101.9 2 120.2 6 344.1 1 20.2 1 344.5 1 101.9 2 120.2 6 344.1 1 1582.2	655.4 1,894.4 1,894.4 1,894.4 1,186 1,126 1,1
oond Now York ird New York ird New York renty-first				28. 80	45, 777.00 167.10 99.20 97, 362.00 77.22 1, 781.94 2, 010.6 443.3 407.5 142.8 24, 733.1	98. 86 0 98. 86 0 221. 99 0 491. 99 1 491. 99 1 491. 90 1 44. 50 4 240. 00 1 44. 50 4 240. 00 1 80. 77 1 101. 90 2 120. 20 6 344. 10 0 183. 00 1 582. 2 1 57. 90 0 341. 3 87. 48	655.6 1,894.6 1,894.6 1,894.6 1,180 1,1
cond Now York ird New York urteenth New York venty-first Naw York venty-first Naw York venty-diship New York rth Carolina rth Dakota rst Ohlo syenth ghteenth Ohlo lahoma ggon rst Pennsylvania wenty-third Pennsylvania wenty-third Pennsylvania wenty-third Pennsylvania				28. 86	167.10 99.20 97,362.0 77.22 1,781.94 2,010.6 443.3 407.5 142.8 24,733.1 82.5	367.20 57.37 664.60 98.86 221.96 3 154.00 491.99 3 154.00 4 240.00 4 180.7 101.9 2 120.2 120.2 120.2 157.9 1582.2 157.9 0 183.0 0 183.0 0 183.0 0 183.0 0 183.0 0 183.0 0 183.0 0 183.0 0 183.0	655.6 1,894.6 1,894.6 1,894.6 1,194.6 1,196
cond Now York cond Now York cond Now York conty-first Naw York centy-first Pennsylvania				28. 86	45, 777.00 167.10 99.20 97, 362.00 77.22 1, 781.99 443.3: 407.56 142.8: 24, 733.1	367.20 57.37 664.60 98.86 0 221.9 0 491.9 0 344.5 4 180.7 101.9 2 120.2 6 344.1 101.9 2 120.2 6 344.1 101.9 2 120.2 6 344.1 101.9 10	0 350 0 1,894.6 0 1,180 0 1,126 0 1,181 0 1,180 0 100 0 1,446 0 1,446 0 1,446 0 1,446 0 1,466 0 1,466
cond Now York cond Now York ird New York renty-first Naw York				28. 86	45, 777.00 167.10 99.20 97, 362.00 77.22 1, 781.99 3, 010.6 443.3 407.5 142.8 24, 733.1 82.5 949.5	367.20 57.37 664.60 98.86 0 221.9 0 491.90 1 120.2 1 1	0 350 0 1,894.6 0 1,150 0 1,126 0 1,130 0 1,130 0 1,144 0 1,244 0 1,244 0 1,444 0 4,77 0 788 0 788 0 1,00 0
ond Now York ird New York ird New York renty-first Naw York renty-first Naw York renty-first Naw York renty-dighth New York renty-third Pannsylvania relith Pennsylvania relith Pennsylvania. relith Pennsylvania. relith Pennsylvania. relith Jennsylvania. relith Jennsylvania. relith Jennsylvania. relith Dakota noda Island noth Dakota nonessaa				28. 86	45, 777.00 167.10 99.20 97, 362.00 77.22 1, 781.99 3, 010.6 443.3 407.5 142.8 24, 733.1 82.5 949.5	367.20 57.37 664.60 98.86 0 221.99 3 154.00 4 240.00 1 491.90 1 491.90 2 120.2 3 344.1 2 120.2 6 344.1 1 208.0 1 582.2 54.7 6 349.0 7 341.3 87.4 9 341.3 9 341.3 9 341.3 87.4 9 341.3 9 34	655.1 1,894.4 1,894.4 1,894.4 1,894.4 1,124 1,124 1,136 1,124 1,144 1
cond Now York tird New York untoenth New York venty-first Naw York venty of the Naw York orth Carolina orth Dakota sat Ohio spit Ohio spit Ohio spit Ohio spit Ohio spit Pennsylvania wenty-third Pennsylvania				28. 86	45, 777.00 167.10 99.20 97, 362.00 77.22 1, 781.99 3, 010.6 443.3 407.5 142.8 24, 733.1 82.5 949.5	367.20 57.37 664.60 98.86 0 221.99 0 491.99 0 154.00 4 240.00 4 180.7 101.9 2 120.2 101.9 2 120.2 101.9 2 120.2 101.9 10	0 350 0 1,50 0 1,50 0 1,126 0 1,136 0 10 0 10 0 10 0 1,246 0 1,446 0 1,446 0 1,446 0 1,50 0 1
cond Now York ird New York ird New York writy-first Naw York wenty-eighth New York wenty-eighth New York orth Carolina orth Dakota rst Ohlo eighteenth Ohlo sighteenth Ohlo kaboma rst Pennsylvania welfth Pennsylvania wenty-third Pennsylvania third Pennsylvania wenty-third Pennsylvania wenty-third Pennsylvania wenty-third Pennsylvania wenty-third Pennsylvania wenty-third Pennsylvania third Pennsylvania wenty-third Pennsylvania				28. 86	45, 777.00 167.10 99.20 97, 362.00 77.22 1, 781.94 443.3: 407.56 142.8: 24, 733.1 82.56	367. 20 57. 37 664. 60 98. 86 99. 88 90. 491. 99 10. 344. 5 40. 00 41. 300. 00 42. 101. 99 120. 22 120. 22 157. 99 10. 188. 00 11. 582. 2 157. 99 10. 339. 7 10. 339. 7	655.6 1,894.6 1,894.6 1,894.6 1,894.6 1,126 1
cond Now York ird New York ird New York wenty-first Naw York wenty-sighth New York wenty-sighth New York orth Carolina orth Dakota rst Ohlo saventh sphteenth Ohio siaboma eyenth sphteenth Ohio welth Pennsylvania wenty-third Pennsylvania wenty-third Pennsylvania uth Dakota annessee rst Texas cond Texas cond Texas tah ermont irginia				28. 86	45, 777.00 167.10 99.20 97, 362.00 77.22 1, 781.94 2, 010.64 443.33 407.56 142.88 24, 733.1 82.59 949.58	367.20 57.37 664.60 98.86 921.99 10.221	0 350 0 1,894.0 0 1,150 0 1,120 0 1,180 0 1,180 0 1,180 0 1,144 0 1,444 0 1,444 0 1,444 0 1,444 0 1,57 0 0 1,244 0 1,57 0 0 3,91 0 0 3,91 0 0 3,91 0 0 3,91
cond Now York ird New York ird New York wenty-first New York wenty-first New York wenty-eighth New York orth Carolina orth Dakota srst Ohlo sith Ohlo syenth ghteenth Ohlo raboma eyenth rst Pennsylvania weltth Pennsylvania weltth Pennsylvania hoda Island suth Dakota sunessee trst Tens sond Texas tah permont lighila sablington			374.8	28. 80	45, 777.00 167.10 99.20 97, 362.00 77.22 1, 781.99 443.3: 407.56 142.8: 24, 733.1 82.59 2, 991.00 287.8	367.20 57.37 664.60 98.86 0 221.99 4 240.00 4 240.00 154.00 4 240.00 101.99	655.6 1,894.6 1,894.6 1,894.6 1,180 1,120 1,180 1,120 1,140 1,144 1,180 1,144 1,144 1,180 1,144 1,1
cond Now York ird New York ird New York wenty-first New York wenty-first New York wenty-first New York orth Carolina orth Dakota rst Ohlo sinth Ohlo eventh giteenth Ohlo klahoma egon rst Pennsylvania welfth Pennsylvania wenty-third Pennsylvania hoda Island uth Carolina muth Carolina			374.8	28. 80	45, 777.00 167.10 99.20 97, 362.00 77.22 1, 781.99 443.3: 407.56 142.8: 24, 733.1 82.59 2, 991.00 287.8	367.20 57.37 664.60 98.86 9. 491.99 154.00 144.5 140.00 154.00 160.00 170.00 180.00 110.00	655.6 1,894.6 1,894.6 1,894.6 1,180 1,126 1,126 1,126 1,144 1,1

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

150, 00

2, 356, 10

Table 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1951, by collection districts, States, and Territories—Con.

	Miscellaneous taxes—Continued								
	Narcotics (oplum, coca leaves, or derivatives thereof)—Continued								
Districts	Special taxes								
	Importers, manufacturers, and compound- ers, \$24 per year	Wholesale dealers, \$12 per year	Retail dealers, \$3 per year	Practitioners, \$1 per year	Laboratories, \$1 per year	Dealers in un- taxed narcotic preparations, \$1 per year	Total narcotics taxes		
labama rizona	\$24.90	\$238.00 72.50	\$2, 109. 75 1, 121, 58	\$3, 130. 58 817, 70	\$2,00	\$9.00 21.00	\$5, 798. 3 2, 139. 0		
kansas		77.00	2, 081, 55	2, 081, 14		27.00	4, 435, 9		
rst California	48.00	394,00	3, 336, 15	7, 732, 00	19.00	107. 40	12, 337, 9		
th California		576.00	3, 838, 45	14, 260, 70	12.50	-50.00	19, 993.		
dorado		331 . 80	1, 753. 95	2, 500. 26		16.50	4, 799.		
nnecticut		132,00	2, 542, 35	3, 724. 02	9. 00	115.00	7, 072.		
laware			311.50	537, 71	. 25	5.00	910.		
orida		204.00	3, 132, 73	3, 897. 80	1.00	3.00	11, 545.		
orgia	24.00	314.00	2, 798. 50	3, 262. 10	. 8, 00 7, 00	28.00	7,548		
Wail		110.60	109. 25	499. 76 886. 20	7.00	43.00	786 1,769		
aho. st Illinois	113.00	30. 00 622. 00	795. 15 7. 071. 80	10, 294, 01	14.00	51.00	22, 180.		
thth Illinois	63.17	294.00	2, 026, 60	2, 917. 25	2.00	66.05	6.494		
lisna	144.00	600, 00	3, 600, 40	4, 669, 20	4.00	60.40	69.314		
78	48.00	414.00	2, 602, 05	3, 795, 82	4.00	123.00	7. 226		
nsas		171.00	2, 308, 23	2, 831, 95	1.00	17.00	5,649		
ntucky		204, 00	2, 151, 90	3, 057, 30	1.00	31.00	5, 689		
uislana		156, 90	3, 041, 60	3, 212, 42	3, 67	27, 35	7,023		
ibe		60.00	896, 55	1, 349, 15	. 75	58. 76	3,148		
ryland	120.00	228.00	2, 408, 38	5, 723. 20	19.10	- 6.90	8,884		
ssachusetts	72.00	468. 90	5, 845. 22	8, 750. 95	13.32	19.00	17, 072		
chigan.	264.00	477. 00	5, 784. 06	7, 435. 13	16.00	346.60	25, 003.		
плевота	75.60	270.00	3, 089. 23	4, 673. 97		12.00	8, 542		
ssissippi		60.00	1, 616. 76	1, 759. 20		40.10	4,674		
rst Missouri	240.00	193.00	2, 287. 65	3,469.00	39.00	8.00	34, 159		
th Missouri	29.00	240.00	2, 363. 80	2, 164. 55	660. 00	50,00	5, 733		
ntanahraska.		75.38 97.00	642.25	728.10 1.915.56	1.00	25.00	1, 725. 4, 296.		
vada		87.00	1, 745. 75 231.00	1, 915. 50 302. 00	1.00	20.00 3.00	562		
w Hampshire		60.00	521.85	816.06		49.30	1,692		
st New Jersey	24.00	48.00	1, 399, 75	2, 088, 51		4.00	3, 966		
th New Jersey	216, 00	148.00	3, 890. 33	5, 587, 65	10.00	15.25	97, 991		
ew Mexico		15.50	755. 90	853.96	1.00	12.75	1,696.		

New York	1 168.00	168.00	7, 452. 45	12, 252. 20	6.90	33.00	68, 415. 25
New York	120.00	296.00	773.10	1, 234.45	4.00	18.15	3,061.80
New York	32.00	92,01	2, 173. 15	18, 318. 41	11.25	27.00	21, 124, 92
enth New York.	72,00	289. 20	4, 895, 16	7, 726. 79	34.00	8.00	112, 005. 39
RELUI INCW TOTA		240.00	1,447.20	2, 563, 00	2.00	26.00	4, 786.90
y-first New York y-eighth New York	72, 00	108.00	2, 560, 00	4, 105, 00	3,00	10.00	8, 879. 9
y-eighth New York	12.00	217.00	2, 468, 95	3, 403, 10	4.00	314.55	7, 932, 1
Carolina		36.00	581. 69	695, 95	l		1, 253.6
Dakota		168.16	1. 764, 25	2,670.00	6, 20	24.00	7, 895, 8
Ohio	72.00		1, 067, 96	1, 878. 92	2.00	42.00	3, 393, 2
Ohlo	24.00	176.50			3.00	25. 90	3, 418. 7
nth Ohlo	24.00	201.00	984.77	1, 617. 50	3.00	28.00	13, 555, 1
enth Ohio		384.00	3, 105, 98	7, 841. 50			7. 947. 9
0m8		156.00	2, 460. 16	2, 718. 25	~	65.00	
1	24.00	132.00	1, 478. 46	2, 178. 18		8.00	4, 326.
Pennsylvania	360.00	660, 00	6, 504, 84	9, 528. 40	17.00	143. 25	42, 998.
remisyivama		144.00	1, 569, 35	1, 931, 00	1.00	7. 75	3, 811.
th Pennsylvania	48 00	241.00	3, 814, 74	5, 946, 23	18.00	8.00	11, 283.
ty-tnird Pennsylvania	10.00	144.00	1, 063, 65	1, 307, 85	1.00	23.90	2, 626.
Island	24.00	96.00	1, 717, 25	1, 596, 46		3.00	4, 639.
Carolina		48.00	916.80	679.05		5, 00	1, 793.
Daketa			2. 802. 45	3, 748, 85	7.00	37, 15	10, 252,
8800	90.00	336.00		5, 105, 19	2.00	325.45	12, 362.
Texas	48.00	334.00	4, 580. 49		2.00	382.15	15, 428.
d Texas	24.00	336.00	7, 908. 66	5, 273. 07	2.00	5, 00	2, 126.
]	138.00	629.05	1, 195. 10			
mt		24.00	305. 70	612.65	1.00	97. 15	1, 126.
ia	84.00	147, 30	1, 901. 52	3, 160. 85	4.55	318.85	12, 531.
ngton		433, 00	2, 558. 41	3, 346, 00	1.00	17.00	7, 030.
MR WILL	24,00	131.00	1, 216, 10	2, 147, 16	1.00		3, 708.
Virginia		168.00	3, 533.44	4, 589, 20	73, 00	45.00	8, 862.
nsin		12.00	343.50	346.00	l a labele		751.
ing		12.00	510.00				
Total	3, 420, 77	13, 351. 99	154, 784. 40	241, 291. 10	1,051.59	3, 496. 91	830, 298.

Alaska California Illinois Maryland Missouri New Jersey New York	\$192.00 176.17 120.00 269.00 216.00 560.00	\$880.00 916.00 228.00 438.00 196.00 1,193.21	\$92. 75 7, 168. 60 9, 098. 40 2, 406. 38 4, 651. 45 5, 290. 08 19, 301. 06	\$106. 10 21, 992. 70 13, 211. 26 5, 723. 20 5, 633. 55 7, 626. 16 46, 199. 85	\$31.50 16.00 19.10 699.00 10.00 60.25	\$157.40 117.05 6.00 58.00 19.25 122.15	\$198. 85 32, 331. 44 28, 674. 70 8, 884. 48 39, 893. 09 101, 958. 68 218, 274. 23 28, 263. 10
New Jersey. New York Ohio. Pennsylvania. Texas. Washington. Puerto Rico	560, 00 324, 00 408, 00 72, 00	1, 193, 21 929, 60 1, 045, 90 670, 00 433, 00	19, 301, 06 6, 922, 96 11, 888, 93 12, 489, 15 2, 465, 66	14, 007, 92 17, 405, 63 16, 378, 28 3, 289, 90	11.20 36.00 4.00 1.00	122. 15 119.00 159.00 707. 60 17. 00	

Table 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1951, by collection districts, States, and Territories—Con.

				1	Miscellaneous	s taxes—Cont	inued			
					Ма	rihuana				
Districts						Special	or occupation	nal taxes		
	Marihuana transfers, per ounce, \$1	Transfers to unregistsred persons, per ounce, \$100		for mari- huana tax violation	Importers, manufac- turers, and compound- ers, \$24 per year		Practitioners, \$1 per year	Labora- tories, \$1 per year	Producers, \$1 per year	Total mari- huana taxes
Alabama						\$6.00				\$6.00
Arizona Arkansas		\$147.98				2.00				147.98
First California.		230.00	**********			3.00	\$2.00 1.00			5. 00 234. 00
Sixth California.		2, 141, 32		\$365,00		3.00	24.00			2, 530, 32
Colorado		129.07		50.00		1	305, 57			493.64
Connecticut				50.00	1	137.00	2.00			189.00
Delaware.	\$326, 54						47,00			373. 54
Florida										
Georgia							7.00		•	7.00
Hawaii		420.18					1.00			421.18
ldsho										
First Illinois		5, 467. 44		150.00		152.55	15.00	\$1,00		5, 785. 99
Eighth Illinois				526.00	\$1.25	8.00	5.00			538. 25
Indiana							4.00	1.00		5.00
owa			\$0.08		159. 67		9.00	1,00		173. 75
Kansas		5.00								5.00
Kentucky		435.00 365.96	***	130.00		19.50	1.00		\$27.00	612.50
Louisiană Maine		365.96				3.00	1.00	2.00		371. 96
Maryland				764.92		32.00	3.00			838. 92
Massachusetts	98.00	244.10		31.00		20.75	16.00	1.00		312. 85
Michigan		2, 469, 46		300.00		6.00	5.00	1,00		2, 780, 48
Minnesota		2, 100. 10		300.00		3.00	1.00			4.00
Mississlppi						l	1.00			1.00
First Missouri		I				607.02			1.00	608.02
Sixth Missour)						3.00	2, 00			5.00
Iontana.				**********						
Vebraska	1.00		0.02	302, 82	24.00	6.25	23.00	1.00	1.00	359, 09
Nevada										
Yew Hampshire										
izet New Jersey		38.16		300.00	l	3.00	6.00			347, 16

	200.96				111.25	3, 00 2, 00 4, 00	1.00	209.00	35, 645.
	200.86		051.00		**************************************				1.
	208.98		551, 50			3.00			
1	1	1						.	781.
									1.
1	170.00								170.
									2, 097.
,				*********	3 00	7 00		_, _,	10.
								1 00	1.
					6. 00	4.00			10.
									6.
					6 00				
			920.81	24.00	15. 00				978
						1.00			3
						1.00			4, 184.
105.94	156. 30				2 00				200.
-	2, 080. 00								1, 269 268
	9 005 50		28.00		6, 00	3.00			2, 132
	. 106.69								
	94, 65				3.00	53.00			106.
									5. 175.
. 1960.40∶				**	12.00	4.00			19.
.						8 00	1 00		1, 001.
	148.96				23.00	3.00	2.00		176. 72.
	870. 20 2 724 00								3, 734.
	105.94	3, 734.00 148.96 960.40 20.00 25 15.00 94.65 106.69 2, 095.50 105.94 156.30 4, 182.11	3,734.00 960.40 20.00 15.00 94.65 106.69 2,095.50 105.94 156.30 4,182.11 2,094.44 170.00	3,734.00 148.96 960.40 20.00 25 15.00 94.65 106.69 2,095.50 105.94 156.30 1,285.00 1,285.00 1,285.00 1,285.00 1,285.00 1,285.00 1,285.00 1,285.00 1,285.00 1,285.00	3, 734. 00 148. 96 960. 40 25 16. 00 94. 65 106. 69 2, 095. 50 2, 095. 50 105. 94 156. 30 1, 265. 00 1, 265. 00 1, 265. 00 1, 265. 00 2, 00 920. 81 24. 00	3, 734, 00 148, 96 148, 96 15, 00 25, 15, 00 26, 16, 00 27, 00 28, 00 294, 65 106, 69 2, 095, 50 2, 095, 50 2, 00 1, 285, 00 2, 00 2, 00 2, 00 2, 00 2, 00 3, 00 3, 00 3, 00 3, 00 3, 00 4, 182, 11 2, 00 920, 81 24, 00 15, 00 6, 00 6, 00 6, 00 6, 00 72, 004, 44 170, 00 2, 75 3, 00	105.94 156.30 15.00 15.00 15.00 16.00 1.00 15.00 15.00 16.00 1.0	8.00 3,734.00 223.00 3.00 2.00	3,734.00

	· · · · · · · · · · · · · · · · · · ·	
	APRISING PART OF OR MORE THAN ONE COLLE	TOTOTOTIC TANKS
THE PART OF THE PROPERTY OF TH	IDDISING PART OF OR MORE THAN ONE COLLE	CITON DISTRICT

		-								-
Alaska							\$25.00			\$2, 764, 32
California		\$2,371,32		\$365.00		\$3.00 158.55	20.00	\$1.00		6, 324, 24
Iliinois.		5, 467, 44		678.00 764.92	\$1, 25	32.00	3.00	41.00		838, 92
Maryland	\$39.00			704, 92		81C. 02	2.00		\$1,00	613, 02
Missouri				300. 00		35.00	13.00			1, 262. 36
New Jersey	6.00	908.36		25.00	72.00	38.00	70.00	3,00	3,00	1, 450. 26
New York	960. 65	278, 61		1, 293, 00	12.00	9.00	18.00			3, 675. 74 998. 81
Ohio	105.94	2, 251. 80		920.81	24.00	21.00	30,00	3.00		998. 81
Pennsylvania		2,094,44	\$2, 75	1		3.00	7.00			2, 107. 19
Texas		2,094.44	φ£, 10	551. 50			3, 00			761.48
Washington		200.90		301.30						
Puerto Rico							1		1	

Table 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1951, by collection districts, States, and Territories—Con.

			Miscellaneous t	axes—Continued		
		o	occuut and other v	vegetable oils proce	ssed ;	
Districts	Palm oil per pound, 3 cents	Paim kernel oil, per pound, 3 cents	Coconut oil (other than in following listing), per pound, 3 cents	Coconut oil from the Philippines per pound, 3 cents	Coconut oil from other United States possessions per pound, 3 cents	Total cocount and other vegetable oils processed
labama						
rkansas First California				\$1,035,302.63	\$1,882,32	\$1 097 284 79
Sixth California			12. 19	989, 460. 73	570. 66	\$1, 037, 284. 72 940, 043. 58
olorado						
			3, 888. 23	5, 883. 99 754, 904. 70		9, 772. 2; 754, 904, 70
Delaware				102, 902. 10		704, 904. 70
				8, 723, 88		8, 723, 8
awaii			2, 043. 80	-,,		2,043.8
laho						
irst Illinois	\$5, 428. 80		527. 63	731, 625. 86	1, 801. 83	739, 384. 1
ighth Illinoisdiana	10, 17 27, 36					19. 1' 27. 3
W8				32, 908, 75		32, 908. 7
ansas						
entucky				162.03		162.0
ouisiana.				352, 281. 60		352, 281. 6
aine				3, 333, 63		3, 333, 6
assachusetts	22.38	\$165, 24	1, 140, 06	21, 943, 24		23, 270. 9
ichigan	1, 029, 26	4100.22	512. 28	4, 301, 35		5,842.8
innesota				25, 250. 07		25, 250. 0
ississippi						000 DHR 0
irst Missouri xth Missouri			203, 877, 21 1, 756, 85			203, 877. 2 1, 756. 8
			1, 700, 80			· · · · · · · · · · · · · · · · · · ·
				39, 945, 25		39, 945. 2
evada						
ew Hampshire						
irst New Jersey	157, 879, 38	19, 235, 10		2 000 005 44		3, 206, 050. 1
ew Mexico	107, 879. 38	19, 235. 10		a, uza, 98a. 00		a, 200, 000. I
irst New York	54. 91			17, 687, 49	521, 25	18, 263, 6
econd New York	38, 194, 95	86, 799. 63	397. 86	1, 639, 757, 41		1, 765, 149. 8
hird New York	2, 184. 72	289. 71		404, 645. 20		407, 119. 63

Fourteenth New York Twenty-first New York				ı	1, 108, 53	1, 108, 53
11					' 1	8, 389. 26 295, 432, 59
Fourteenth New York	7, 267. 42			001 700 20		295, 432, 59
Twenty-first New York		3, 643. 20		291, 108.00		1, 301. 66
				1, 301. 60		-, -, -, -, -, -, -, -, -, -, -, -, -, -
North Carolina North Dakota					120, 526, 08	7, 844, 302. 44
North Dakota			4, 658. 31	7, 704, 261. 54	120, 020, 00	25, 53
First Ohio						161, 800, 14
Tenth Ohlo		12, 624, 60		149, 175. 54		1, 036, 865, 86
Eleventh Ohio	286 819 38		73. 80	749, 972, 68		1,000,000.00
Eleventh Ohio	200,020,00			******		41, 787, 89
Oklahoma.				41, 787. 89		13, 866, 25
Oklahoma Oregon	700 20			12, 824, 14	251. 82	13, 800. 20
M-14h Donneylyonia				14, 406, 15		14,720.16
				1, 263.33		1, 263. 33
				80, 442, 60		80, 442, 60 336, 36
				336, 36		336, 36
Tri (M			4 000 10	1, 502, 52	51. 57	2,840.19
Vermont						,
				708 48		798. 48
Virginia Washington						
West Virginia				5 194 03		5, 693. 88
				9, 123. 00		
Wyoming						
м дошши			220 201 00	18, 103, 142, 52	126, 714, 06	19, 088, 332, 17
Total	515, 494, 02	122, 757. 48	220, 224. 09	10, 100, 142, 02	120, 114, 00	,,
Totel	1	1	l	<u> </u>	<u> </u>	

1000	1 .		<u></u>			
TOTALS FOR STATES AND	TERRITORIES COMPRISI	NG PART OF C	R MORE THAN	ONE COLLEC	TION DISTRIC	<u>T</u>
Aleska California	\$5, 438, 97		\$61, 96 527, 63	\$1,974,763.36 731,625.86 3,333.63	\$2, 452. 98 1, 801. 83	\$1,977,278.30 739,394.29 3,333.63
Illinois Maryland Missouri New Jersey	157, 879. 38		205, 634. 06 397. 86	3, 028, 935. 66 2, 354, 981. 33	1,629.78	205, 634, 06 3, 206, 050, 14 2, 495, 463, 51
New York Ohlo Pennsylvanla	47, 722. 00 301, 701. 42 1, 104. 30	12, 624. 60	4, 732. 11 1, 286. 10	8, 603, 409, 76 27, 230, 29 1, 838, 88	120, 526. 08 251, 82 51, 57	9, 042, 993, 97 28, 586, 41 3, 176, 55 798, 48
Texas Washington				798. 48		790. 40

Firearms transfer and occupational taxes

8ale or trans-fer, \$1 each

Machine guns, silencers, etc.

Importers' or manufac-turere' spe-ciai tax, \$500

Sales or trans-fers, \$200 each

Dealers' spe-ciai tax, \$200

Districts

Miscellaneous taxes—Continued

Certain short two-barrel guns

Importers' or

manufac-turers' spe-cial tax, \$25

Dealers' spe-cial tax, \$1

Grand total all internal revanue taxes

Total miscei-laneous taxes

Other miscel-

laneous receipts (including old repealed taxes)

		·					i			
CARDONIS SSA 00	sbama	1		£1.50 00						
CARDONIS SSA 00	izona			\$150.00					\$9, 994, 668. 57	\$298, 452, 466, 06
Company Comp	kansas	~~~~~							2, 704, 701, 27	106, 437, 924. 41
TERM 1.00 1.	rst California				\$2.00		et 00	1,460.14	3, 486, 076, 07	130, 984, 457. 38
TERM 1.00 1.	th California	\$283.08	\$500,00	3, 850, 01	φ2. 00	~~~~~	\$1.00	28, 701, 94	128, 286, 958, 75	1, 825, 932, 571. 43
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Panel	isiana	240.00			296,00			9, 244. 49	14, 292, 117, 63	1, 056, 514, 846, 71
New York	10	3.00			2 00			22, 564. 81	28, 167, 292, 22	410, 122, 482, 26
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Total 1, 126.08 1, 637.80 4, 807.03 780.00 25.00 185.06 381, 319.47 1, 842, 598, 464.12 50, 445, 686, 315.16 TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT \$48.	nteenth Ohio homa yon t Pennsyivania lifth Pennsyivania nty-third Pennsyivania	200.00			2.00			1, 490, 75 2, 577, 47 1, 013, 94 18, 599, 01 149, 43 5, 568, 53 147, 37	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 527. 10 8, 011, 421. 19 6, 489, 506. 81 19, 031, 446. 05 14, 080, 625. 41 9, 414, 990. 05 105, 709, 174. 20 7, 695, 562, 43 21, 662, 883. 17 2, 336. 087. 89 4, 208, 987. 50	3, 433, 492, 933, 26 792, 367, 567, 80 310, 929, 505, 31 646, 405, 560, 71 1, 257, 159, 936, 49 57, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 255, 095, 619, 51 1, 523, 321, 506, 84 494, 893, 021, 44 361, 510, 696, 84 1, 949, 436, 238, 55 392, 695, 73, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 842, 58
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Total 1, 126.08 1, 637.80 4, 807.03 780.00 25.00 185.06 381, 319.47 1, 842, 598, 464.12 50, 445, 686, 315.16 TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT \$48.	nteenth Ohio homa yon t Pennsyivania lifth Pennsyivania nty-third Pennsyivania	200.00			2.00			1, 490, 75 2, 577, 47 1, 013, 94 18, 599, 01 149, 43 5, 568, 53 147, 37	133, 542, 090. 66 16, 068, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 488, 277. 19. 6, 489, 506. 81 59, 031, 446. 05 14, 080, 625, 41 9, 414, 909. 625, 41 9, 414, 909. 625, 41 21, 652, 863, 17 2, 336, 687, 89 4, 208, 987, 59 4, 208, 987, 59 3, 068, 216. 61 13, 304, 653, 66 28, 707, 905, 66 39, 893, 231, 98	3, 433, 492, 933, 26 792, 397, 567, 80 316, 929, 505, 31 646, 405, 560, 71 1, 257, 159, 936, 49 57, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 255, 095, 619, 51 1, 823, 321, 506, 84 494, 893, 921, 44 361, 510, 696, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 89 876, 483, 495, 86
Total 1, 126.08 1, 637.80 4, 807.03 780.00 25.00 185.06 381, 319.47 1, 842, 598, 464. 12 50, 445, 686, 315. 16 TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT \$474.20	nteenth Öhio ntoma yon t Pennsyivania iith Pennsyivania nty-third Pennsyivania	200.00			2.00			1, 490, 75 2, 577, 47 1, 013, 94 18, 599, 01 149, 43 5, 568, 53 147, 37	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 68 18, 995, 529. 84 1, 535, 149. 87 18, 498, 577. 10 8, 011, 421. 19 16, 489, 506. 825. 41 19, 414, 909. 05 105, 709. 174. 20 7, 695, 562, 383. 17 2, 336. 087. 89 4, 208, 997. 59 3, 068, 216. 61 13, 304, 635. 66 28, 707, 905. 65 39, 893, 321. 98 6, 764, 135. 73	3, 433, 492, 933, 26 792, 367, 567, 80 316, 929, 505, 31 646, 405, 560, 71 1, 257, 159, 936, 49 57, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 255, 095, 619, 51 1, 523, 231, 506, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 85 896, 8775, 647, 30 109, 532, 371, 32
Total 1, 126.08 1, 637.80 4, 807.03 780.00 25.00 185.06 381, 319.47 1, 842, 598, 464. 12 50, 445, 686, 315. 16 TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT \$474.20	hteenth Ohio altonia gon t Pennsylvania alth Pennsylvania anty-third Pennsylvania	200.00			2.00			1, 490, 75 2, 577, 47 1, 013, 94 18, 599, 01 149, 43 5, 568, 53 147, 37	133, 542, 090. 66 16, 068, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 277. 10 8, 011, 421. 19 6, 499, 506, 405. 41 9, 414, 909. 625. 41 19, 414, 909. 625. 41 19, 414, 909. 05 105, 709, 174. 20 7, 695, 562. 383, 17 2, 336. 087. 89 4, 208, 987, 304. 653, 61 13, 304, 653, 61 13, 304, 653, 61 13, 304, 653, 61 14, 509, 509, 509, 509, 509, 509, 509, 509	3, 433, 492, 933, 26 792, 367, 567, 80 316, 929, 505, 31 646, 405, 560, 71 1, 257, 159, 936, 49 1, 257, 980, 073, 67 802, 981, 244, 92 411, 530, 097, 98 255, 095, 619, 51 1, 823, 221, 506, 84 494, 893, 021, 44 361, 510, 696, 84 1, 544, 938, 938, 87 1, 544, 938, 948, 67 1, 329, 708, 304, 56 191, 326, 842, 85 364, 221, 915, 85 368, 608, 019, 00 876, 483, 495, 88 806, 775, 647, 30 109, 532, 371, 32 48, 675, 291, 39
Total 1, 126.08 1, 637.80 4, 807.03 780.00 25.00 185.06 381, 319.47 1, 842, 598, 464. 12 50, 445, 686, 315. 16 TOTAL8 FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT Aka	hteenth Ohio adenth Ohio agon it Pennsylvania elith Pennsylvania enty-third Pennsylvania de Island	200.00			2.00			1, 490, 75 2, 577, 47 1, 013, 94 18, 599, 01 149, 43 5, 568, 53 147, 37	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 527. 10 8, 011, 421. 19 6, 489, 506. 81 59, 031, 446. 05 14, 080, 625. 41 7, 618, 619, 622. 43 21, 652, 863. 17 2, 336. 087. 89 4, 208, 987. 50 3, 068, 216. 61 13, 304, 653. 66 28, 707, 905. 65 39, 893, 231. 98 6, 764, 135. 73 1, 680, 635. 13 29, 122, 984. 99	3, 433, 492, 933, 26 792, 397, 567, 80 316, 929, 505, 31 646, 405, 590, 71 1, 257, 159, 938, 49 57, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 2411, 530, 097, 98 255, 095, 619, 51 1, 823, 321, 506, 84 494, 893, 021, 44 361, 510, 696, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 85 398, 608, 019, 00 876, 483, 496, 88 906, 775, 647, 30 109, 532, 371, 32 48, 675, 291, 39 863, 146, 269, 47
Total 1, 126.08 1, 637.80 4, 807.03 780.00 25.00 185.06 381, 319.47 1, 842, 598, 464. 12 50, 445, 686, 315. 16 TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT \$474.20	nteenth Öhio ntoma yon t Pennsyivania iith Pennsyivania nty-third Pennsyivania	200.00			2.00			1, 490, 75 2, 577, 47 1, 013, 94 18, 599, 01 149, 43 5, 568, 53 147, 37	133, 542, 090. 66 16, 088, 601. 33 6, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 277. 10 8, 011, 421. 19 6, 489, 506. 14 9, 514, 690. 625. 41 9, 514, 690. 625. 41 105, 709, 174. 20 7, 695, 662. 383. 17 2, 336, 087. 89 4, 208, 987. 59 3, 068, 216. 61 13, 304, 653. 61 13, 304, 653. 61 13, 304, 653. 61 13, 304, 653. 61 13, 304, 653. 13 29, 122, 984. 99 17, 389, 535. 13	3, 433, 492, 933, 26 792, 367, 567, 80 316, 929, 505, 31 646, 405, 560, 71 1, 257, 159, 936, 49 1, 577, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 255, 095, 619, 51 1, 823, 321, 506, 84 1, 949, 893, 021, 44 361, 510, 696, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 388, 918, 37 239, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 85 398, 608, 019, 00 876, 483, 495, 86 806, 775, 647, 30 109, 532, 377, 647, 30 109, 532, 377, 647, 39 163, 446, 269, 47 602, 633, 864, 194, 299, 47
Total 1, 126.08 1, 637.80 4, 807.03 780.00 25.00 185.06 381, 319.47 1, 842, 598, 464.12 50, 445, 686, 315.16 TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT \$474.20	nteenth Ohio shoma yon t Pennsylvania alfth Pennsylvania anty-third Pennsylvania de Island th Carolina th Dakota messee tt Texas und Taxas h mont ginia hington	200.00		1.00	2.00 1.00 4.00 9.00		2.00 9.76 2.15 7.00 1.10 2.00	1, 490, 75 2, 577, 47 1, 013, 94 18, 599, 01 149, 43 5, 568, 53 147, 37	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 277. 10 8, 011, 421. 19 6, 489, 966. 81 59, 031, 446. 05 14, 080, 625. 41 21, 652, 863. 17 2, 336. 087, 789 4, 208, 987, 59 3, 068, 216. 36 28, 707, 905. 65 28, 707, 905. 65 28, 707, 905. 65 28, 707, 905. 65 39, 893, 321. 98 4, 208, 987, 39 11, 389, 516. 73 1, 680, 635. 73 1, 680, 635. 73 1, 680, 635. 73 1, 680, 635. 31 10, 122, 984. 99 17, 389, 518. 931. 07	3, 433, 492, 933, 26 792, 367, 567, 80 316, 929, 505, 31 646, 405, 560, 71 1, 257, 159, 936, 49 1, 577, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 2, 581, 244, 92 411, 530, 097, 98 2, 581, 244, 92 411, 530, 097, 98 2, 555, 095, 619, 51 1, 523, 321, 506, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 85 398, 608, 019, 532, 371, 32 48, 675, 291, 39 863, 146, 269, 47 602, 633, 864, 19 245, 969, 387, 30 963, 172, 336, 93 633, 304, 19 245, 969, 387, 30
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT Saka	hteenth Ohio ahoma gon it Pennsylvania alith Pennsylvania alith Pennsylvania anty-third Pennsylvania de Island th Carolina th Dakota messee it Texas h mont ginia	200.00		1.00	2.00 1.00 4.00 9.00		2.00 9.76 2.15 7.00 1.10 2.00	1, 490, 73 2, 577, 47 1, 013, 94 18, 509, 01 149, 43 5, 568, 53 1, 47, 37 243, 44 254, 53 1, 060, 72 1, 321, 53 5, 670, 48 29, 00 21, 64 841, 63 2, 653, 89 4, 457, 84 754, 70	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 277. 10 8, 011, 421. 19 6, 489, 506. 825. 41 9, 514, 686, 625. 41 9, 414, 999. 05 105, 709. 174. 20 7, 695, 562, 383. 17 2, 336, 087. 89 4, 206, 397. 89 4, 206, 897. 59 5, 068, 216. 61 13, 304, 653, 66 28, 707, 905. 86 39, 893, 231. 98 6, 764, 135. 73 1, 680, 635. 13 1, 6	3, 433, 492, 933, 26 792, 367, 567, 80 316, 929, 505, 31 646, 405, 560, 71 1, 257, 159, 936, 49 1, 577, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 2, 581, 244, 92 411, 530, 097, 98 2, 581, 244, 92 411, 530, 097, 98 2, 555, 095, 619, 51 1, 523, 321, 506, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 85 398, 608, 019, 532, 371, 32 48, 675, 291, 39 863, 146, 269, 47 602, 633, 864, 19 245, 969, 387, 30 963, 172, 336, 93 633, 304, 19 245, 969, 387, 30
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT Saka	hteenth Ohio ahoma gon it Pennsylvania alith Pennsylvania alith Pennsylvania anty-third Pennsylvania de Island th Carolina th Dakota messee it Texas h mont ginia	200.00		1.00	2.00 1.00 4.00 9.00		2.00 9.76 2.15 7.00 1.10 2.00	1, 490, 73 2, 577, 47 1, 013, 94 18, 509, 01 149, 43 5, 568, 53 1, 47, 37 243, 44 254, 53 1, 060, 72 1, 321, 53 5, 670, 48 29, 00 21, 64 841, 63 2, 653, 89 4, 457, 84 754, 70	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 277. 10 8, 011, 421. 19 6, 489, 506. 825. 41 9, 514, 686, 625. 41 9, 414, 999. 05 105, 709. 174. 20 7, 695, 562, 383. 17 2, 336, 087. 89 4, 206, 397. 89 4, 206, 897. 59 5, 068, 216. 61 13, 304, 653, 66 28, 707, 905. 86 39, 893, 231. 98 6, 764, 135. 73 1, 680, 635. 13 1, 6	3, 433, 492, 933, 26 792, 367, 567, 80 316, 929, 505, 31 646, 405, 560, 71 1, 257, 159, 936, 49 1, 577, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 2, 581, 244, 92 411, 530, 097, 98 2, 581, 244, 92 411, 530, 097, 98 2, 555, 095, 619, 51 1, 523, 321, 506, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 85 398, 608, 019, 532, 371, 32 48, 675, 291, 39 863, 146, 269, 47 602, 633, 864, 19 245, 969, 387, 30 963, 172, 336, 93 633, 304, 19 245, 969, 387, 30
ks. \$283.08 \$500.00 \$3,850.01 \$2.00 \$1.00 44,063.48 180,839,696.93 3,558,227,339.92 ois. 1.00 51.00 42,288.39 103,174,108.01 1,413,478,687.65 ouri. 200.00 137.80 401.00 22,288.39 103,174,108.01 1,392,271,994.08 ois. 200.00 137.80 401.00 3.00 45,592.1 350,481,465.41 9,243,924,053.65 0ois. 200.00 137.80 401.00 200.00 200.00 24,318.97 33,924,053.65 0ois. 200.00 200.00 24,318.97 31,507,599.80 3,886,470,430.26 ois. 200.00 11.91 7,001.01 68,601,187.63 1,863,259,143.16	teenth Ohio homa on Pennsylvania lith Pennsylvania nty-third Pennsylvania de Island h Carolina h Dakota nessee Texas nd Taxas nont inia nington Virginia onain ming	200.00		1.00	2.00 1.00 4.00 9.00		2.00 9.76 2.15 7.00 1.10 2.00	1, 490, 73 2, 577, 47 1, 013, 94 18, 599, 01 149, 43 5, 568, 53 147, 37 243, 44 254, 53 1, 060, 72 1, 321, 53 5, 670, 48 29, 00 21, 64 841, 63 2, 653, 84 4, 457, 84 754, 70 663, 08	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 527. 10 8, 011, 421. 19 6, 489, 506. 81 59, 031, 446. 05 14, 080, 625. 41 20, 636, 825. 41 21, 652, 883. 17 2, 336. 087. 89 4, 208, 987. 50 3, 068, 216. 61 13, 304, 653. 66 28, 707, 905. 65 39, 893, 231. 98 6, 764, 135. 73 1, 680, 635. 13 29, 122, 984. 99 17, 389, 516. 04 10, 995, 391. 07 2, 500, 406. 07 1, 440, 735. 26	3, 433, 492, 933, 26 792, 397, 567, 80 316, 929, 505, 31 646, 405, 560, 71 1, 257, 159, 938, 49 57, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 22, 981, 244, 92 411, 530, 097, 98 255, 095, 619, 51 1, 823, 321, 506, 84 494, 893, 021, 44 361, 510, 696, 84 494, 893, 021, 44 361, 510, 696, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 85 684, 281, 915, 85 684, 281, 915, 85 898, 608, 019, 00 876, 483, 496, 88 896, 775, 647, 30 109, 532, 371, 32 48, 675, 291, 39 863, 146, 269, 47 602, 633, 864, 19 245, 969, 387, 30 963, 172, 336, 93 48, 984, 119, 78
1.00	hteenth Ohio laborna lgon st Pennsylvania eight Pennsylvania enty-third Pennsylvania ode Island th Carolina th Oatolina th Dakota nnessee st Texas ond Taxas ah mont ginia shington st Virginia sconsin oming	1,126.08	1, 637. 80	1.00	2.00 1.00 4.00 9.00 2.00	25.00	2.00 9.76 2.15 7.00 1.10 2.00	1, 497, 74 2, 577, 47 1, 013, 94 18, 599, 01 149, 43 5, 568, 53 147, 37 243, 44 254, 53 1, 060, 72 1, 321, 53 5, 670, 48 29, 00 21, 64 841, 63 2, 653, 89 4, 457, 84 754, 70 663, 08	133, 542, 090. 66 16, 068, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 277. 10 8, 011, 421. 19 6, 489, 506. 14 99, 031, 446. 05 14, 080, 625. 41 19, 514, 999. 05 14, 999. 05 14, 999. 05 17, 695, 662. 383. 17 2, 336. 087. 89 4, 208, 987. 59 3, 068, 216. 61 13, 304, 653. 63 28, 707, 905. 65 39, 893, 231. 98 6, 764, 136. 77 1, 580, 635. 13 29, 122, 984. 99 17, 389, 516. 04 10, 995, 331. 07 22, 500, 406. 07 1, 404, 735. 26 1, 842, 598, 464. 12	3, 433, 492, 933, 26 792, 367, 567, 80 310, 929, 505, 31 646, 405, 560, 71 1, 257, 159, 936, 49 1, 257, 980, 073, 67 802, 981, 244, 92 411, 530, 097, 98 255, 095, 619, 51 1, 823, 321, 506, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 393, 918, 37 234, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 85 398, 608, 019, 00 876, 483, 495, 86 806, 775, 647, 30 109, 532, 371, 32 48, 675, 291, 39 863, 146, 269, 47 602, 633, 864, 19 245, 969, 387, 30 963, 172, 326, 93 48, 934, 119, 78
1.00	hteenth Ohio laborna lgon st Pennsylvania eight Pennsylvania enty-third Pennsylvania ode Island th Carolina th Oatolina th Dakota nnessee st Texas ond Taxas ah mont ginia shington st Virginia sconsin oming	1,126.08	1, 637. 80	1.00	2.00 1.00 4.00 9.00 2.00	25.00	2.00 9.76 2.15 7.00 1.10 2.00	1, 497.7 47 1, 013.94 18, 599.01 149.43 5, 568.53 147.37 243.44 254.53 1, 060.72 1, 321.53 5, 679.48 29.00 21.64 841.63 2, 653.89 4, 457.84 754.70 663.08	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079, 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 277. 10 8, 011, 421. 19 6, 489, 506. 81 59, 031, 446. 05 14, 080, 625, 40 105, 696, 562. 43 21, 652, 863, 174 236, 687, 79 4, 208, 987, 59 3, 088, 216. 13 3, 304, 653, 66 28, 707, 905. 65 39, 893, 231. 98 6, 764, 136. 73 10, 995, 391. 07 22, 500, 406. 07 1, 440, 735, 26 1, 842, 598, 464. 12	3, 433, 492, 933, 26 792, 397, 567, 80 316, 929, 505, 51 646, 405, 5590, 71 1, 257, 159, 936, 49 57, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 255, 995, 619, 51 1, 823, 321, 506, 84 494, 883, 921, 44 361, 510, 696, 84 4, 281, 915, 696, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 786, 273, 34 1, 544, 338, 918, 37 239, 786, 876, 877, 877, 877 199, 532, 371, 32 48, 677, 291, 39 863, 146, 299, 47 602, 633, 864, 19 245, 999, 387, 30 963, 172, 326, 93 48, 984, 119, 78 150, 445, 686, 315, 16
1.00 1.00 63, 155, 77 161, 708, 780, 74 4, 234, 24 56, 054, 888, 22 1, 433, 473, 687, 627, 904 yland 51, 00 4, 214, 24 56, 054, 888, 22 1, 413, 473, 687, 65 souri 200, 00 1, 00 22, 258, 39 103, 174, 108, 01 1, 302, 271, 994, 08 v Jersey 40, 118, 08 46, 001, 883, 52 1, 460, 314, 212, 78 v York 200, 00 3, 00 45, 592, 12 350, 481, 456, 41 9, 243, 924, 035, 65 0- 6, 679, 21 92, 030, 651, 15 3, 292, 928, 469, 25 0- 200, 00 24, 316, 97 125, 057, 599, 80 3, 886, 470, 430, 26 nsylvania 200, 00 11, 91 7, 001, 01 68, 601, 187, 63 1, 833, 259, 143, 16	nteenth Ohio shoma son t Pennsyivania lith Pennsyivania mty-shird Pennsyivania de Island th Carolina th Dakota nessee t Tenas md Taxas h mont dinia hington t Virginia consin consin Total	200.00 200.00 1,126.08 ATES AND T	1, 637. 80 ERRITORIA	1.00 4,807.03 ES COMPRIS	2.00 1.00 4.00 9.00 2.00 780.00	25.00	2.00 9.76 2.15 7.00 1.10 2.00 185.06	1, 490, 1 2, 577, 47 1, 013, 94 18, 599, 01 149, 43 5, 568, 53 147, 37 243, 44 254, 53 1, 060, 72 1, 321, 53 5, 679, 48 29, 00 21, 64 841, 63 2, 653, 84 754, 70 663, 08 381, 319, 47	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 529. 84 1, 535, 149. 87 16, 489, 506. 81 19, 031, 446. 05 14, 080, 625. 41 20, 696, 682. 43 21, 652, 883. 17 2, 336. 087. 89 4, 208, 987. 50 3, 068, 216. 61 13, 304, 653. 66 28, 707, 905. 65 39, 893, 231. 98 6, 764, 135. 73 1, 680, 635. 13 29, 122, 984. 99 17, 389, 516. 04 10, 995, 391. 07 2, 500, 406. 07 1, 440, 735. 26 1, 842, 598, 464. 12	3, 433, 492, 933, 26 792, 397, 567, 80 316, 929, 505, 51 646, 405, 5590, 71 1, 257, 159, 936, 49 57, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 255, 995, 619, 51 1, 823, 321, 506, 84 494, 883, 921, 44 361, 510, 696, 84 4, 281, 915, 696, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 786, 273, 34 1, 544, 338, 918, 37 239, 786, 876, 877, 877, 877 199, 532, 371, 32 48, 677, 291, 39 863, 146, 299, 47 602, 633, 864, 19 245, 999, 387, 30 963, 172, 326, 93 48, 984, 119, 78 150, 445, 686, 315, 16
1.00 22, 258, 39 103, 174, 108, 01 1, 3942, 277, 994, 085 1, 3942, 277, 994, 085 1, 460, 314, 212, 78	teenth Ohio shoma yon t Pennsyivania ont Pennsyivania ode Island th Carolina th Dakota nessee t Teras and Taxas h mont inia hington t Virginia consin ming Total	200.00 1,126.08 ATES AND T	1, 637. 80 ERRITORIA	1.00 4,807.03 ES COMPRIS	2.00 1.00 4.00 9.00 2.00 780.00	25.00	2.00 9.76 2.15 7.00 1.10 2.00 185.06 E THAN ON	1, 490, 73 2, 577, 47 1, 013, 94 18, 599, 01 149, 43 5, 568, 53 147, 37 243, 44 254, 53 1, 060, 72 1, 321, 53 5, 670, 48 29, 00 21, 64 841, 63 2, 653, 89 4, 457, 84 754, 70 663, 08 381, 319, 47	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079, 529. 84 1, 535, 149. 87 18, 498, 277. 10 8, 011, 421. 19 6, 489, 506. 825. 41 990, 031, 446. 05 14, 080, 625. 41 105, 709, 174. 20 7, 695, 562. 34 21, 623, 883. 17 2, 336. 087. 89 4, 206, 398. 31 2, 652, 883. 17 2, 336. 087. 89 4, 206, 897. 59 3, 068, 216. 61 13, 304, 653. 63 88, 707, 905. 66 39, 893, 231. 98 6, 764, 135. 73 1, 580, 635. 13 29, 122, 984. 91 7, 389, 516. 94 10, 995, 391. 07 22, 500, 466. 07 1, 440, 735. 26 1, 842, 598, 464. 12	3, 433, 492, 933, 26 792, 387, 567, 80 310, 929, 505, 31 646, 405, 560, 71 1, 257, 159, 936, 49 1, 257, 980, 073, 67 802, 981, 244, 92 411, 530, 097, 98 255, 095, 619, 51 1, 823, 321, 506, 84 4, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 388, 918, 37 239, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 85 398, 608, 197, 504, 86 806, 775, 647, 30 109, 532, 371, 32 48, 675, 291, 39 863, 144, 269, 47 602, 633, 864, 19 245, 969, 387, 30 963, 172, 326, 93 48, 984, 119, 78 150, 445, 688, 315, 16
Souri 200,00 1.00 22,23.03 46, 013, 108.32 1, 160, 314, 212.78 v Jersey 200.00 137.80 401.00 3.00 45, 592. 12 350, 481, 456. 41 9, 243, 924, 053. 65 v Vork 200.00 200.00 6, 679. 21 92, 030, 651. 15 3, 292, 928, 469. 25 ngylvania 200.00 11.91 7, 001. 01 68, 601, 187. 63 1, 683, 259, 143. 16	nteenth Ohio shoma yon t Pennsylvania lifth Pennsylvania mity-third Pennsylvania de Island th Carolina th Dakota nessee t Teras and Taxas h mont trinia hington t Virginia consin coming Total TOTALS FOR ST	200.00 	1, 637. 80 ERRITORIA	1.00 4, 807.03 ES COMPRIS	2.00 1.00 4.00 9.00 2.00 780.00	25.00	2.00 9.76 2.15 7.00 1.10 2.00 185.06 E THAN ON	1, 497.7 47 1, 013.94 18, 599.01 18, 599.01 149.43 5, 568.53 1, 477.37 243.44 254.53 1, 060.72 1, 321.53 5, 670.48 29.00 21.64 841.63 2, 653.89 4, 457.84 754.70 663.08 381, 319.47	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079, 529. 84 1, 535, 149. 87 18, 498, 277. 10 8, 011, 421. 19 6, 489, 506. 825. 41 990, 031, 446. 05 14, 080, 625. 41 105, 709, 174. 20 7, 695, 562. 34 21, 623, 883. 17 2, 336. 087. 89 4, 206, 398. 31 2, 652, 883. 17 2, 336. 087. 89 4, 206, 897. 59 3, 068, 216. 61 13, 304, 653. 63 88, 707, 905. 66 39, 893, 231. 98 6, 764, 135. 73 1, 580, 635. 13 29, 122, 984. 91 7, 389, 516. 94 10, 995, 391. 07 22, 500, 466. 07 1, 440, 735. 26 1, 842, 598, 464. 12	3, 433, 492, 933, 26 792, 397, 567, 80 316, 929, 505, 31 646, 405, 508, 79 1, 257, 159, 938, 49 57, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 255, 995, 619, 51 1, 823, 321, 506, 84 494, 893, 921, 44 361, 510, 696, 84 494, 893, 921, 44 361, 510, 696, 84 494, 883, 921, 508 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 85 398, 608, 019, 00 876, 483, 496, 86 896, 775, 647, 30 109, 532, 371, 32 48, 675, 217, 32 48, 675, 237, 32 48, 675, 293 963, 146, 299, 387, 30 963, 172, 326, 93 48, 984, 119, 78 50, 445, 686, 315, 16
7 Jersey 40, 118.08 46, 001, 883.52 1, 300, 322, 212 76 7 7 7 7 8 200.00 137.80 401.00 3.00 45, 592.12 350, 481, 456.41 9, 243, 924, 035.65 7 7 7 9 1 20, 030, 651.15 3, 292, 928, 469.25 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	teenth Ohio homa on Pennsyivania Ifth Pennsyivania nty-shird Pennsyivania de Island h Carolina h Dakota nessee Teras nd Taxas nont inia nington Total TOTALS FOR ST	200.00 1,126.08 ATES AND T	1, 637. 80 ERRITORIA	1.00 4, 807.03 ES COMPRIS	2.00 1.00 4.00 9.00 2.00 780.00 ING PART	25.00 OF OR MOR	2.00 9.76 2.15 7.00 1.10 2.00 185.06 E THAN ON	1, 490, 73 2, 577, 47 1, 013, 94 18, 599, 01 18, 149, 43 5, 568, 53 1, 47, 37 243, 44 254, 53 1, 060, 72 1, 321, 53 5, 670, 48 29, 00 21, 64 841, 63 2, 653, 89 4, 457, 84 754, 70 663, 08 381, 319, 47 [E COLLECTI \$474, 20 44, 083, 48 63, 155, 77 4, 214, 24	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 68 18, 995, 529. 84 1, 535, 149. 87 18, 498, 577. 10 8, 011, 421. 19 6, 499, 506. 14 980, 625. 41 981, 446. 05 14, 080, 625. 41 981, 448, 909. 05 105, 709. 174. 20 7, 695, 562. 43 21, 662, 883. 17 2, 336. 087. 89 3, 068, 216. 61 13, 304, 635. 66 28, 707, 905. 65 39, 893, 231. 98 6, 764, 135. 73 1, 680, 635. 13 29, 122, 984. 99 17, 389, 516. 04 10, 995, 391. 07 1, 440, 735. 26 1, 842, 598, 464. 12	3, 433, 492, 933, 26 792, 397, 567, 80 316, 929, 505, 31 646, 405, 560, 71 1, 257, 159, 936, 49 1, 557, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 2, 581, 244, 92 411, 530, 097, 98 2, 55, 095, 619, 51 1, 623, 321, 506, 84 4, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 842, 58 191, 326, 842, 58 191, 326, 842, 58 191, 326, 842, 58 191, 326, 842, 58 191, 326, 842, 58 191, 326, 321, 32 48, 677, 291, 39 863, 146, 269, 47 602, 633, 864, 19 245, 999, 387, 30 963, 172, 326, 93 48, 984, 119, 78 150, 445, 686, 315, 16
7 York 200.00 137.80 401.00 200.00 6,679.12 2 303,301,403.11 3,223,323,303.20 0 200.00 24,316.97 135,067,599.80 3,886,470,430.26 nsylvania 200.00 11.91 7,001.01 68,601,187.63 1,683,259,143.16	teenth Ohio shoma on Pennsyivania Ifth Pennsyivania nty-third Pennsyivania de Island th Carolina th Dakota nessee Teras nd Taxas th onoth inia hington Total Total Total Total FOR ST	1,126.08 ATES AND T	1, 637. 80 ERRITORIA	1.00 4, 807.03 ES COMPRIS \$3, 850.01	2.00 1.00 4.00 9.00 2.00 780.00 ING PART	25.00 OF OR MOR	2.00 9.76 2.15 7.00 1.10 2.00 185.06 E THAN ON \$1.00 51.00	1, 497. 47 1, 013. 94 18, 599. 01 18, 599. 01 149. 43 5, 568. 53 1, 47. 37 243. 44 254. 53 1, 060. 72 1, 321. 53 5, 679. 48 29. 00 21. 64 841. 63 2, 653. 89 4, 457. 84 754. 70 663. 08 381, 319. 47	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 277. 10 8, 011, 421. 19 6, 489, 506. 81 59, 031, 446. 05 14, 080, 625. 41 19, 414, 909. 05 105, 709, 174. 20 21, 652, 883. 17 2, 336. 887. 89 4, 208, 987. 59 3, 068, 216. 687. 89 4, 208, 987. 59 3, 068, 216. 33 1, 680, 635. 13 29, 122, 984. 99 17, 389, 516. 07 22, 500, 406. 07 1, 440, 735. 26 1, 842, 598, 464. 12 St., 417, 750. 40 180, 839, 696. 93 161, 708, 785. 47 56, 054, 889. 693 161, 708, 785. 47 56, 054, 889. 693	3, 433, 492, 933, 26 792, 367, 567, 80 316, 929, 505, 31 646, 405, 506, 79 1, 257, 159, 938, 49 57, 680, 073, 67 802, 981, 244, 92 411, 530, 967, 98 255, 995, 619, 51 1, 823, 321, 506, 84 494, 883, 921, 44 361, 510, 696, 84 494, 883, 921, 44 361, 510, 696, 84 494, 883, 921, 56 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 768, 273, 34 1, 544, 338, 918, 37 239, 768, 304, 56 191, 326, 842, 58 64, 281, 915, 85 686, 375, 647, 30 109, 532, 371, 32 48, 675, 291, 39 863, 146, 299, 47 602, 633, 864, 19 245, 999, 387, 30 963, 172, 326, 93 48, 984, 119, 78 150, 445, 686, 315, 16
200.00 2, 200 2, 316, 321 32, 303, 303, 303, 303, 303, 303, 303,	teenth Ohio homa on i Pennsyivania ifth Pennsyivania nty-shird Pennsyivania de Island h Carolina h Dakota nessee t Teras nd Taxas h nont inia nington t Virginia oonsin ming Total TOTALS FOR ST	1, 126.08 ATES AND T	1, 637. 80 ERRITORIF	1.00 4, 807.03 2S COMPRIS \$3, 850.01	2.00 1.00 4.00 9.00 2.00 780.00 ING PART	25.00 OF OR MOR	2.00 9.76 2.15 7.00 1.10 2.00 185.06 E THAN ON	1, 497.7 47 1, 013. 94 18, 599. 01 18, 599. 01 149. 43 5, 568. 53 1, 060. 72 1, 321. 53 5, 670. 48 29. 00 21. 64 841. 63 2, 653. 89 4, 457. 84 457. 84 754. 70 663. 08 381, 319. 47	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 601. 33 5, 311, 006. 80 11, 256, 079. 601. 33 18, 995, 529. 34 1, 535, 149. 87 18, 498, 506. 81 19, 031, 446. 05 14, 080, 625. 41 9, 414, 990. 05 105, 709, 174. 20 7, 696, 652. 43 21, 662, 883. 17 2, 336. 087. 89 4, 208, 987. 59 3, 068, 216. 61 28, 707, 905. 65 39, 893, 231. 98 6, 764, 135. 73 1, 680, 635. 13 20, 122, 994. 99 17, 389, 516. 04 10, 995, 391. 07 22, 500, 406. 07 1, 440, 735. 26 1, 842, 598, 464. 12 S1, 417, 750. 40 180, 839, 698. 93 161, 708, 785. 47 86, 054, 888. 22 103, 174, 108. 01 46, 001. 883. 52	3, 433, 492, 933, 26 792, 387, 587, 80 316, 929, 505, 31 646, 405, 590, 71 1, 257, 159, 938, 49 57, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 42, 581, 244, 92 415, 590, 619, 51 1, 823, 321, 596, 84 494, 893, 021, 44 361, 510, 696, 84 494, 893, 021, 44 361, 510, 696, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 508, 52 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 804, 58 64, 281, 915, 85 64, 281, 915, 85 686, 483, 496, 86 896, 775, 647, 30 109, 532, 371, 32 48, 675, 291, 39 863, 146, 296, 47 602, 633, 864, 19 245, 969, 387, 30 963, 172, 326, 93 48, 934, 119, 78 50, 445, 686, 315, 16
nsylvania. 200.00 200.00 11.91 7, 001.01 68, 001, 187, 03 1, 683, 259, 143, 16	nteenth Ohio shoma shoma son t Pennsyivania e Pennsyivania sht Pennsyivania sht Pennsyivania de Island th Carolina th Dakota nessee t Texas nd Taxas h mont sinia hington t Virginia consin oming Total	1,126.08 ATES AND T 200.00 200.00	1, 637. 80 ERRITORIF	1.00 4, 807.03 ES COMPRIS \$3, 850.01 383.34	2.00 1.00 4.00 9.00 2.00 780.00 ING PART	25.00 OF OR MOR	2.00 9.76 2.15 7.00 1.10 2.00 185.06 E THAN ON	1, 497. 747 1, 013. 94 18, 599. 01 18, 599. 01 18, 599. 01 1, 149. 43 5, 568. 53 1, 060. 72 1, 321. 53 5, 670. 48 29. 00 21. 64 841. 63 2, 653. 89 4, 457. 84 754. 70 663. 08 381, 319. 47 IE COLLECTI \$474. 20 44, 063. 48 63, 155. 77 4, 214. 24 22, 228. 39 40, 118. 08 45, 692. 12	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079, 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 277. 10 8, 011, 421. 19 6, 489, 506. 81 59, 031, 446. 05 14, 080, 625. 41 9, 414, 990. 05 105, 709, 174. 20 10, 629, 630, 682, 436 21, 662, 833, 682, 436 21, 662, 833, 683, 789 4, 208, 987, 59 3, 088, 216. 13, 304, 653, 66 28, 707, 905. 65 39, 893, 231, 98 6, 764, 136. 73 10, 995, 391. 07 22, 500, 496. 07 1, 440, 735, 26 1, 842, 598, 464. 12 S1, 417, 750, 40 180, 339, 698, 93 161, 708, 785, 47 86, 054, 888, 693 161, 708, 785, 47 86, 054, 888, 683 161, 708, 785, 47 86, 054, 888, 464. 12 350, 481, 486, 41 46, 001, 883, 52 350, 481, 486, 41	3, 433, 492, 933, 26 792, 397, 567, 80 316, 929, 505, 31 646, 405, 5560, 71 1, 257, 159, 936, 49 57, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 255, 905, 619, 51 1, 823, 321, 506, 84 494, 893, 921, 44 361, 510, 696, 84 494, 893, 921, 696 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 85 64, 281, 915, 86 686, 775, 647, 30 109, 532, 371, 32 48, 675, 291, 39 863, 146, 209, 47 602, 633, 864, 19 245, 999, 387, 30 963, 172, 326, 93 48, 984, 119, 78 250, 445, 686, 315, 16
13.00 11.91 7,001.01 00,001,103.00 1,000.001,103.00	hteenth Ohio aleonta de	1,126.08 ATES AND T	1, 637. 80 ERRITORIF	1.00 4, 807.03 ES COMPRIS \$3, 850.01 383.34	2.00 1.00 4.00 9.00 2.00 780.00 ING PART \$2.00 1.00	25.00 OF OR MOR	2.00 9.76 2.15 7.00 1.10 2.00 185.06 E THAN ON	1, 497, 747 1, 013, 94 18, 599, 01 18, 599, 01 149, 43 5, 568, 53 1, 060, 72 1, 321, 53 5, 670, 48 29, 00 21, 64 841, 63 2, 653, 84 754, 70 663, 08 381, 319, 47 [E COLLECTI \$474, 20 44, 063, 48 63, 155, 77 4, 214, 24 22, 258, 39 40, 118, 08 45, 592, 12 6, 679, 21	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 529. 84 1, 535, 149. 87 18, 498, 606. 81 19, 031, 446. 05 14, 080, 625. 41 9, 414, 909. 05 105, 709, 174. 20 105, 709, 174. 20 21, 652, 863. 17 2, 336. 087. 89 23, 068, 216. 61 28, 707, 905. 65 39, 893, 231. 98 6, 764, 136. 73 1, 680, 635. 13 29, 122, 984. 99 17, 389, 516. 04 10, 995, 391. 07 2, 500, 406. 07 1, 440, 735. 26 1, 842, 598, 464. 12 S1, 417, 750. 40 180, 839, 696. 93 161, 708, 875. 47 46, 001, 835. 52 103, 174, 1983. 52 350, 481, 486. 41 92, 230, 651, 158 26, 1486. 41 92, 230, 651, 158 26, 614, 1883. 52 350, 481, 486. 41	3, 433, 492, 933, 26 792, 397, 567, 80 316, 929, 505, 31 646, 405, 590, 71 1, 257, 159, 938, 49 57, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 2255, 095, 619, 51 1, 823, 321, 506, 84 494, 893, 021, 44 361, 510, 696, 84 494, 893, 021, 44 361, 510, 696, 84 494, 893, 021, 44 361, 510, 696, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 85 648, 281, 915, 85 398, 608, 019, 00 876, 483, 495, 86 896, 775, 647, 39 106, 532, 371, 32 48, 675, 291, 39 48, 675, 291, 39 48, 675, 291, 39 48, 984, 119, 78 50, 445, 686, 315, 16
snington 2 198 840 52 3 812 278 44	hteenth Ohio lahoma lagon st Pennsylvania eigth Pennsylvania entry-third Pennsylvania ode Island th Carolina th Carolina th Dakota mnessee st Texas ond Taxas ah mont ginia st Virginia sconsin oming Total	1, 126. 08 ATES AND T \$283.08 200.00	1, 637. 80 ERRITORIF	1.00 4, 807.03 ES COMPRIS \$3, 850.01 383.34	2.00 1.00 4.00 9.00 780.00 ING PART \$2.00 1.00 200.00 2.00	25.00 OF OR MOR	2.00 9.76 2.15 7.00 1.10 2.00 185.06 E THAN ON \$1.00 51.00 51.00	1, 490, 73 2, 577, 47 1, 013, 94 18, 599, 01 18, 199, 01 18, 199, 01 18, 199, 01 18, 199, 01 18, 199, 01 18, 199, 01 18, 149, 43 147, 37 1431, 53 1, 060, 72 1, 321, 53 1, 060, 72 1, 321, 53 1, 060, 72 1, 321, 53 1, 060, 74 1, 20 1, 321, 53 1, 547 1, 20 1, 321, 53 1, 319, 47 1, 21 1, 24 1	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 277. 10 8, 011, 421. 19 6, 498, 506. 14 907, 031, 446. 05 14, 080, 625. 41 9, 414, 999. 05 105, 709. 174. 20 7, 695, 562, 33 21, 662, 383. 17 2, 336. 087. 89 4, 208, 997. 59 3, 068, 216. 61 13, 304, 653. 66 28, 707, 905. 86 39, 893, 231. 98 4, 208, 997. 59 3, 068, 216. 61 13, 304, 653. 66 28, 707, 905. 86 39, 893, 231. 98 1, 79, 905. 86 39, 893, 231. 98 1, 2894. 99 17, 389, 516. 04 10, 995, 391. 07 1, 440, 735. 26 1, 842, 598, 464. 12 (ON DISTRICT \$1, 417, 750. 40 180, 839, 698. 93 161, 708, 785. 47 56, 654, 888. 22 103, 174, 108. 01 46, 001, 883, 52 304, 481, 486, 41 92, 030, 651, 173, 108. 01 146, 001, 883, 52 304, 481, 486, 41 92, 030, 651, 173, 108. 01 133, 057, 599. 80	3, 433, 492, 933, 26 792, 397, 567, 80 316, 929, 505, 31 646, 405, 560, 71 1, 257, 159, 936, 49 1, 257, 936, 93, 93, 93 411, 530, 097, 98 255, 095, 619, 51 1, 823, 321, 506, 84 494, 893, 921, 44 361, 510, 696, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 85 398, 608, 019, 00 876, 483, 495, 86 806, 775, 547, 30 109, 532, 371, 32 48, 677, 291, 39 863, 146, 260, 47 602, 633, 864, 19 245, 999, 387, 30 963, 172, 326, 93 48, 934, 119, 78 150, 445, 686, 315, 16
	hteenth Ohio latenth Ohio latenth Ohio latenth Ohio latenth Pennsylvania lefth Pennsylvania enty-third Pennsylvania ode Island th Carolina th Dakota nnessee st Texas ond Taxas sh mont ginla shington st Virginia seonain oming Total 1,126.08 ATES AND T \$283.08 200.00 200.00	1, 637. 80 ERRITORIF	1.00 4, 807.03 ES COMPRIS \$3, 850.01 383.34	2.00 1.00 4.00 9.00 2.00 1NG PART \$2.00 1.00 1.00	25.00 OF OR MOR	2.00 9.76 2.15 7.00 1.10 2.00 185.06 E THAN ON \$1.00 51.00 3.00	1, 497.7 47 1, 013.94 18, 599.01 18, 599.01 149.43 5, 568.53 1, 47.37 243.44 254.53 1, 060.72 1, 321.53 5, 679.48 29.00 21.64 841.63 2, 653.89 4, 457.84 754.70 663.08 381, 319.47 E COLLECTI 44, 063.48 63, 155.77 4, 214.24 22, 228.39 40, 118.08 45, 592.12 6, 679.21 24, 316.97 7, 701.01	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 277. 10 8, 011, 421. 19 6, 489, 506. 81 59, 031, 446. 05 14, 080, 625. 41 901. 031, 446. 05 14, 080, 625. 41 21, 652, 853. 17 2, 336. 087, 799, 174. 20 27, 695, 652. 43 21, 652, 853. 17 2, 336. 087, 89 4, 208, 987, 59 3, 068, 216. 36 28, 707, 905. 65 68, 707, 905. 65 68, 707, 905. 65 68, 707, 905. 65 18, 304, 653. 66 28, 707, 905. 65 18, 304, 533. 107 22, 500, 406. 07 1, 440, 735. 26 1, 842, 598, 464. 12 S1, 417, 750. 40 180, 839, 698, 21 17, 750. 40 180, 839, 698, 21 18, 147, 750. 40 180, 839, 698, 21 18, 147, 750. 40 180, 839, 698, 21 18, 147, 750. 40 180, 839, 698, 464. 12 S1, 417, 750. 40 180, 839, 698, 464. 12 S1, 417, 750. 40 180, 839, 698, 464. 12 S1, 417, 750. 40 180, 839, 698, 464. 12 S1, 417, 750. 40 180, 839, 698, 464. 12 S1, 417, 750. 40 180, 839, 698, 464. 12 S1, 417, 750. 40 180, 839, 698, 601, 115 183, 067, 599, 80 68, 601, 187, 63	3, 433, 492, 933, 26 792, 367, 567, 80 316, 929, 505, 31 646, 405, 560, 71 1, 257, 159, 936, 49 1, 257, 936, 93, 93, 93 411, 530, 967, 98 255, 995, 619, 51 1, 623, 321, 506, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 842, 58 191, 326, 842, 58 191, 326, 842, 58 191, 326, 842, 58 191, 326, 842, 58 191, 326, 842, 58 191, 326, 343, 845, 88 806, 775, 547, 30 109, 532, 371, 32 48, 675, 291, 39 863, 146, 269, 47 602, 633, 864, 19 245, 999, 387, 30 963, 172, 326, 93 48, 934, 119, 78 150, 445, 686, 315, 16	
	ighteenth Ohio Liahoma regon rist Pennsylvania welth Pennsylvania wenty-third Pennsylvania hode Island outh Carolina outh Dakota ennessee rist Texas scond Taxas tah ermont liginia eshington est Virginia isconsin yoming Total TOTAL8 FOR ST laska alifornia lissouri lew Jersey lasw York hio ennsylvania	1,126.08 ATES AND T \$283.08 200.00 200.00	1, 637. 80 ERRITORIF	1.00 4, 807.03 ES COMPRIS \$3, 850.01 383.34	2.00 1.00 4.00 9.00 2.00 1NG PART \$2.00 1.00 1.00	25.00 OF OR MOR	2.00 9.76 2.15 7.00 1.10 2.00 185.06 E THAN ON \$1.00 51.00 3.00	1, 497.7 47 1, 013.94 18, 599.01 18, 599.01 149.43 5, 568.53 1, 47.37 243.44 254.53 1, 060.72 1, 321.53 5, 679.48 29.00 21.64 841.63 2, 653.89 4, 457.84 754.70 663.08 381, 319.47 E COLLECTI 44, 063.48 63, 155.77 4, 214.24 22, 228.39 40, 118.08 45, 592.12 6, 679.21 24, 316.97 7, 701.01	133, 542, 090. 66 16, 088, 601. 33 5, 311, 006. 80 11, 256, 079. 62 18, 995, 529. 84 1, 535, 149. 87 18, 498, 277. 10 8, 011, 421. 19 6, 489, 506. 81 59, 031, 446. 05 14, 080, 625. 41 901. 031, 446. 05 14, 080, 625. 41 21, 652, 853. 17 2, 336. 087, 799, 174. 20 27, 695, 652. 43 21, 652, 853. 17 2, 336. 087, 89 4, 208, 987, 59 3, 068, 216. 36 28, 707, 905. 65 68, 707, 905. 65 68, 707, 905. 65 68, 707, 905. 65 18, 304, 653. 66 28, 707, 905. 65 18, 304, 533. 107 22, 500, 406. 07 1, 440, 735. 26 1, 842, 598, 464. 12 S1, 417, 750. 40 180, 839, 698, 21 17, 750. 40 180, 839, 698, 21 18, 147, 750. 40 180, 839, 698, 21 18, 147, 750. 40 180, 839, 698, 21 18, 147, 750. 40 180, 839, 698, 464. 12 S1, 417, 750. 40 180, 839, 698, 464. 12 S1, 417, 750. 40 180, 839, 698, 464. 12 S1, 417, 750. 40 180, 839, 698, 464. 12 S1, 417, 750. 40 180, 839, 698, 464. 12 S1, 417, 750. 40 180, 839, 698, 464. 12 S1, 417, 750. 40 180, 839, 698, 601, 115 183, 067, 599, 80 68, 601, 187, 63	3, 433, 492, 933, 26 792, 367, 567, 80 316, 929, 505, 31 648, 405, 560, 71 1, 257, 159, 936, 49 57, 680, 073, 67 802, 981, 244, 92 411, 530, 097, 98 225, 095, 619, 51 1, 823, 321, 506, 84 494, 893, 021, 44 361, 510, 696, 84 1, 949, 436, 238, 55 392, 695, 273, 34 1, 544, 338, 918, 37 239, 708, 304, 56 191, 326, 342, 58 644, 281, 915, 85 644, 281, 915, 85 649, 775, 647, 30 976, 648, 349, 56 966, 775, 647, 30 109, 532, 371, 32 48, 675, 291, 39 683, 146, 269, 47 602, 633, 644, 19 245, 909, 367, 30 963, 172, 326, 93 48, 984, 119, 78 50, 445, 686, 315, 16

			Individua	l income ar	nd employment taxes	I	
		Income ta	axes not withheld		W	ithheld taxes	
Collection districts	Location of collactor's office	1000		Percent of	-0.00		Percent of
# 1 - :		1950	1951	increase or decrease	1950	1951	increase or decrease
)ama	Birmingham	\$61, 332, 332, 54	\$83, 970, 496. 55	36. 9	\$84, 360, 419, 33 26, 929, 691, 31	\$113, 617, 185, 59	34. 7
onaansas.	Phoenix Littls Rock	\$61, 332, 332, 54 27, 837, 282, 67 36, 755, 992, 85	46, 854, 112, 42 48, 683, 765, 75 423, 330, 550, 31	68.3 32.5	26, 929, 691, 31 29, 566, 713, 85	35, 534, 962, 69 39, 800, 583, 55	32. 0 34. 6
California	San Francisco	301, 946, 108, 68 404, 072, 674, 82 67, 816, 603, 29	423, 330, 550. 31	40.2	29, 566, 713, 85 486, 273, 443, 60 479, 548, 386, 40 83, 119, 238, 89 216, 148, 685, 52 61, 139, 739, 17 103, 568, 766, 92 121, 189, 443, 14 33, 068, 109, 52 1, 042, 499, 165, 66 114, 314, 314, 314	623, 386, 502, 20	28. 2 37. 6
California	Los Angeles Denver	404, 072, 674, 82	569, 445, 794, 72 97, 591, 918, 07 193, 613, 348, 41 104, 909, 264, 18 175, 284, 811, 25	40.9	479, 548, 386, 40	623, 386, 502, 20 659, 943, 810, 54 110, 796, 938, 93 303, 999, 344, 09	37. 6
ecticut	Hartford	135, 970, 195, 39	193, 613, 348, 41	43. 9 42. 4	216, 148, 685, 52	303, 999, 344, 09	33. 3 40. 5
Ware	Wilmington	68, 148, 995, 72	104, 909, 264. 18	53.9	61, 139, 739. 17	86, 724, 567, 03 141, 826, 584, 32 166, 190, 305, 60 40, 483, 677, 63 32, 572, 740, 00 1,357, 902, 778, 58 152, 214, 818, 28 302, 218, 896, 61	41.8
dagia.	-Atlanta	122, 516, 247, 70 83, 635, 928, 72	175, 284, 811, 25 112, 899, 197, 42	43. 1 35. 0	103, 563, 766, 92	141, 826, 584. 32	36.9 37.1
Mi	Honolulu	20, 994, 809. 25	25, 388, 700. 87	20.9	33, 066, 109, 70	40, 483, 677, 63	22. 4
Nlinois	Boise	24, 033, 781. 02	30, 974, 376. 73	28.9	24, 572, 920. 52	32, 572, 740.00	32.6
th Illinois	Chicago Springfield Indianapolis	450, 777, 267, 93 1.15, 983, 325, 30	608, 245, 806, 44 142, 414, 836, 18	34.9	1, 042, 499, 165. 06 114, 314, 314. 37	1,357,902,778.58	30. 3 33. 2
na	Indianapolis	149, 575, 021, 56	199, 635, 540. 30	22.8 33.5		302, 218, 696, 61	39. 3
	Des Moines	83, 635, 928, 72 20, 994, 809, 25 24, 033, 781, 02 450, 777, 267, 93 115, 983, 325, 30 149, 575, 221, 58 128, 967, 069, 00 99, 712, 410, 45 75, 888, 962, 15 96, 430, 460, 38	25, 388, 700. 87 30, 974, 376. 73 608, 245, 806. 44 142, 414, 836. 18 199, 635, 540. 30 162, 891, 967. 63 121, 946, 081. 21	[26.3]	216, 996, 509. 73 103, 771, 436. 48	137, 500, 350, 36 118, 393, 813, 77 122, 868, 355, 16	32.5
ucky	Louisville	75, 888, 982, 15	96, 199, 460. 09	22.3 26.8	95, 446, 594, 56 98, 452, 402, 87	118, 493, 813, 77 122, 868, 355, 18	24. 0 31. 5
siana.	l New Orleans	96, 430, 460. 38	118 408 025 12	22.8	98, 452, 402. 87 90, 326, 952. 23 37, 946, 386. 23 517, 384, 770. 66	122, 808, 535, 10 117, 063, 805, 56 49, 285, 791, 71 655, 420, 757, 37 571, 431, 736, 21 1, 064, 356, 069, 24 298, 402, 592, 58	29.6
eland	Augusta.		31, 008, 919, 99 243, 029, 075, 65	23. 2	37, 946, 386, 23	49, 285, 791. 71	29.9
achusetts.	Hoston	183, 427, 141, 97 257, 379, 818, 52	319, 501, 143, 22	32.5 24.3	917, 484, 770, 66 431, 545, 159, 55	571 431 738 91	26. 7 32. 4
igan esota	Detroit	204 045 076 20	461, 285, 900. 29 156, 284, 116. 45	51.7	431, 545, 159. 55 721, 076, 156. 47	1, 064, 356, 069. 24	47.6
esinni	St. Paul Jackson	124, 494, 345, 91	156, 284, 116, 45	25. 5	234, 543, 479, 54	298, 402, 592, 53	27. 2
ssippl Missouri Missouri	St. Louis	111, 008, 201, 12	43, 674, 381, 62 149, 482, 834, 37	41. 2 34. 7	27, 972, 442. 36 292, 156, 977. 44	91,100,003.13	32.9 26.6
Missouri	Kansas City	67, 171, 095. 43	91, 542, 840, 47	36.3	103, 275, 553. 27 23, 374, 599. 99	134, 653, 134. 77	30.4
anaaska	Helena Omaha	28, 278, 135, 16	35, 901, 365. 78	27.0	23, 374, 599. 99	30, 225, 798, 63	29.3
da Hampshire	Reno	111, 008, 201, 12 67, 171, 095, 43 28, 278, 135, 16 66, 461, 286, 26 13, 916, 800, 36	91, 542, 840, 47 35, 901, 365, 78 91, 749, 920, 99 18, 764, 971, 21 22, 807, 694, 23 75, 009, 083, 71 225, 581, 843, 67	38.1 34.8	94, 320, 255, 50 11, 805, 933, 97	15, 785, 714, 98	29. 3 31. 7 33. 7 37. 6
Hampshire	Portsmouth	10, 097, 113, 07	22, 807, 694. 23	36.6	11, 805, 933. 97 27, 801, 278. 86	38, 267, 755. 71	37.6
Now Torson	Newart	58, 369, 031, 10 186, 212, 082, 54	75,009,083.71	28. 5 21. 1	74, 614, 245, 66	101, 145, 205, 12	35. 5 36. 3
						200, 200, 220, 22	90.0
Mexico	Alhuquerque	24, 829, 229, 75	35, 764, 475, 63	44.0	19, 991, 002, 43	28, 346, 378, 02	41.8
Mexico I New York and New York d New York	Portsmouth Camden Newark Alhuquerque Brooklyn Customhouse, New York 110 East 45th St., New York	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54	35, 764, 475, 63 274, 770, 918, 97 605, 157, 973, 53 462, 498, 343, 97	44. 0 53. 8 47. 6 27. 5	21, 301, 273, 30 74, 614, 245, 66 318, 007, 622, 14 19, 991, 002, 43 251, 237, 535, 71 618, 867, 808, 10 1, 046, 788, 285, 40	369, 863, 962, 19 134, 653, 134, 77 30, 225, 798, 63 124, 247, 437, 01 15, 785, 714, 98 38, 267, 755, 71 101, 145, 205, 12 433, 360, 226, 24 28, 344, 378, 02 228, 694, 034, 70 869, 439, 806, 55 1, 246, 207, 206, 36	41. 8 30. 8 40. 5 19. 1
v Mexico t New York nd New York rd New York	Alhuquerque Brooklyn Customhouse, New York 110 East 45th St., New York	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98	274, 770, 018, 97 605, 157, 973, 53	44.0 53.8 47.6	19, 991, 002, 43 251, 227, 535, 71 618, 867, 808, 10 1, 046, 788, 285, 40	28, 346, 378. 02 328, 694, 034. 70 869, 439, 809. 55 1, 246, 207, 206. 36	30.8 40.5
		24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54	30, 709, 170, 018, 97 274, 770, 018, 97 605, 167, 973, 53 462, 498, 343, 97	44. 0 53. 8 47. 6 27. 5	233, 258, 967, 65	1, 246, 207, 206. 36	30.8 40.5 19.1
teanth New York	Albany	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54	30, 764, 475, 60 274, 770, 018, 97 605, 157, 973, 53 462, 498, 343, 97	31. 0 32. 6	233, 258, 967. 65 87, 498, 970. 88	1, 246, 207, 206. 36	30.8 40.5 19.1
eanth New York	AlbanySyracuse	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31	274, 770, 018, 97 605, 157, 973, 53 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36	31. 0 32. 6 33. 2	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74	1, 246, 207, 206. 36	30.8 40.5 19.1 32.7 39.5 39.2 38.5
eanth New York ty-first New York ty-eighth New York	Albany Syracuse Buffalo Greensboro	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72	150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 129, 640, 373, 78 28, 043, 991, 43	31. 0 32. 6 33. 2 36. 6 8. 6	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 086, 495, 99 15, 189, 628, 06	1, 246, 207, 206. 36	30.8 40.5 19.1 32.7 39.5 39.2 38.5 22.6
canth New York	Albany Syracuse Buffalo Greensboro Fargo Cincinnati	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 436, 47 99, 714, 595, 99	150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 120, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37	31. 0 32. 6 33. 2 36. 6 8. 6 42. 2	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 086, 495, 99 15, 189, 628, 06 169, 623, 633, 96	1, 246, 207, 206. 36	30.8 40.5 19.1 32.7 39.5 39.2 38.5 22.6 40.0
eanth New York ty-first New York ty-eight New York Carolina Dakota	Albany	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 436, 47 99, 714, 595, 99 54, 777, 947, 449	274, 770, 018, 97 605, 167, 973, 53 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 120, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33	31. 0 32. 6 33. 2 36. 6 42. 2 37. 7	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 086, 495, 99 14, 189, 628, 06 169, 823, 633, 96 96, 209, 49, 96 78, 831, 474, 91	1, 246, 207, 206. 36	30. 8 40. 5 19. 1 32. 7 39. 5 39. 2 38. 5 22. 6 40. 0 44. 0 30. 0
eanth New York ty-first New York ty-eighth New York Carolina 1 Dakota	Albany	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 436, 47 99, 714, 595, 99 54, 777, 947, 49 50, 167, 380, 98	274, 770, 018, 97 605, 167, 973, 53 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 129, 640, 373, 76 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33 63, 836, 560, 25 236, 000, 788, 92	31. 0 32. 6 33. 2 36. 6 8. 6 42. 2 37. 7 27. 2	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 096, 495, 99 15, 189, 628, 06 169, 824, 633, 96 95, 209, 449, 96 78, 831, 474, 91 458, 096, 388, 37	1, 246, 207, 206. 36	30. 8 40. 5 19. 1 32. 7 39. 5 39. 2 38. 5 22. 6 40. 0 30. 0 45. 0
eanth New York ty-first New York ty-eight New York 1 Carolina 1 Dakota Ohlo 10 Ohlo	Albany Syracuse Bufialo Greensboro Fargo Cincinnati Toledo Columbus Cleveland	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 530, 436, 47 99, 714, 595, 99 54, 777, 947, 49 50, 187, 380, 98 170, 181, 995, 16 84, 703, 925, 94	274, 770, 018, 97 605, 167, 973, 53 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 129, 640, 373, 76 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33 63, 836, 560, 25 236, 000, 788, 92	31. 0 32. 6 33. 2 36. 6 42. 2 37. 7 27. 2 38. 7 27. 7	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 086, 495, 99 14, 189, 628, 06 169, 823, 633, 96 96, 209, 449, 96 78, 831, 474, 91 458, 066, 388, 37 100, 146, 939, 06	1, 246, 207, 206. 36	30.8 40.5 19.1 32.7 39.5 39.2 38.5 22.6 40.0 44.0 30.0 45.0
ceanth New York tty-first New York tty-eighth New York 1 Carolina 1 Dakota Ohlo 10 Ohlo 20 Ohl	Albany Syracuse Buffalo Greensboro Fargo Cincinnati Toledo Columbus Cleveland Oklahoma City Portland	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 36, 47 99, 714, 595, 99 54, 777, 947, 49 50, 167, 380, 98 170, 181, 965, 16 84, 703, 925, 94 75, 497, 493, 86	150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 120, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33 63, 836, 560, 25 28, 000, 788, 92 108, 138, 476, 57 116, 839, 154, 02	31.0 32.6 33.6 8.6 8.6 8.6 42.2 37.7 27.7 27.7 27.7 54.8	233, 258, 967, 65 87, 498, 970, 88 166, 888, 108, 74 138, 086, 495, 99 16, 189, 628, 06 169, 823, 633, 96 78, 831, 474, 91 458, 066, 388, 37 100, 146, 939, 06 102, 199, 229, 27	1, 246, 207, 206. 36	30. 8 40. 5 19. 1 32. 7 39. 5 39. 2 38. 5 22. 6 40. 0 44. 0 31. 0 31. 0 37. 7 32. 6
centh New York ty-first New York ty-eight New York 1 Carolina 1 Dakota Ohlo n Ohio nth Ohio centh Ohio noma Dennsylvania	Albany Syracuse Buffalo Greensboro Fargo Cincinnati Toledo Columbus Cleveland Oklahoma City Portland Philadeiphia	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 436, 47 99, 714, 595, 99 54, 777, 947, 49 50, 167, 380, 98 170, 181, 995, 16 84, 703, 925, 94 75, 497, 493, 86 262, 392, 197, 10	150, 295, 643, 73 57, 174, 664, 53 116, 832, 644, 36 129, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33 63, 836, 560, 25 26, 000, 788, 92 108, 138, 476, 57 108, 138, 476, 57 108, 138, 476, 57 108, 138, 154, 02 374, 272, 728, 82 55, 515, 5066, 34	31. 0 32. 6 33. 2 36. 6 8. 6 42. 2 37. 7 27. 2 38. 7 27. 7 27. 2 38. 7 27. 2 38. 7 27. 2	233, 258, 967, 65 87, 498, 970, 88 166, 888, 108, 74 138, 086, 495, 99 18, 189, 528, 06 96, 209, 449, 96 78, 831, 474, 91 458, 056, 388, 37 100, 146, 939, 06 102, 199, 220, 27 548, 191, 196, 61 108, 390, 642, 98	306, 531, 353, 24 122, 090, 872, 31 232, 190, 872, 31 123, 193, 194, 193, 86 18, 617, 110, 08 287, 743, 531, 15 137, 056, 707, 71 102, 450, 615, 82 164, 139, 229, 78 131, 282, 445, 63 146, 602, 161, 22 727, 171, 764, 70 149, 628, 961, 07	32. 7 39. 5 39. 5 39. 5 39. 5 22. 6 40. 0 41. 0 31. 0 31. 0 31. 0 32. 7 32. 2 40. 0 40. 0
teanth New York tty-first New York tty-eight New York h Carolina h Dakota Ohlo h Ohio enth Ohio teenth Ohio Pennsylvania tth Pennsylvania tty-third Pennsylvania	Albany Syracuse Buffalo Greensboro Fargo Cincinnati Toledo Columbus Cleveland Oklahoma City Portland Philadeliphia Scranton Pittsburgh	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 436, 47 99, 714, 595, 99 54, 777, 947, 49 50, 167, 380, 98 170, 181, 995, 16 84, 703, 925, 94 75, 497, 493, 86 262, 392, 197, 10 42, 466, 218, 48 170, 273, 593, 79	274, 770, 018, 97 605, 167, 973, 53 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 120, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33 63, 836, 560, 25 236, 000, 788, 92 111, 764, 160, 37 75, 427, 508, 33 63, 836, 560, 25 236, 000, 788, 92 236, 500, 788, 92 237, 272, 728, 82 55, 515, 515, 566, 54 222, 576, 841, 52	31. 0 32. 6 33. 2 36. 6 33. 2 36. 6 42. 2 37. 7 27. 2 38. 7 27. 2 38. 7 27. 7 34. 8	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 086, 495, 99 18, 189, 528, 06 96, 209, 449, 96 78, 831, 474, 91 458, 056, 388, 37 100, 146, 939, 06 102, 199, 220, 27 548, 191, 195, 61 108, 390, 642, 98 356, 247, 863, 84 68, 745, 141, 70	309, 531, 363, 24 122, 099, 872, 31 232, 230, 167, 07 191, 294, 159, 86 18, 617, 110, 08 287, 743, 531, 15 137, 056, 707, 71 102, 450, 615, 82 664, 139, 229, 78 131, 282, 445, 63 149, 692, 161, 22 727, 171, 764, 70 149, 682, 961, 07 94, 789, 500, 07	32. 7 39. 5 39. 5 39. 5 39. 2 38. 5 22. 6 40. 0 45. 0 31. 0 31. 0 32. 7 32. 2 40. 0 41. 0 41. 0 41. 0 42. 0 43. 4
eanth New York ty-first New York ty-eight New York 1 Carolina 1 Dakota Ohlo 10 10 10 10 10 10 10 10 10 10 10 10 10 1	Albany Syracuse Buffalo Greensboro Fargo Cincinnati Toledo. Columbus Cleveland Oklahoma City Portland Philadeiphia Scranton Pitsburgh Providence	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 436, 47 99, 714, 595, 99 54, 777, 947, 49 50, 167, 380, 98 170, 181, 995, 16 84, 703, 925, 94 75, 497, 493, 86 262, 392, 197, 10 42, 466, 218, 48 170, 273, 593, 79 39, 969, 871, 95 34, 916, 623, 12	150, 295, 643, 73 57, 170, 018, 97 605, 157, 973, 53 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 129, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33 63, 836, 560, 25 236, 000, 788, 92 108, 138, 476, 57 118, 839, 154, 02 374, 272, 726, 82 255, 515, 066, 24 229, 576, 841, 62 53, 701, 256, 05	31. 0 32. 6 33. 2 36. 6 33. 2 36. 6 42. 2 37. 7 27. 2 38. 7 27. 7 34. 8 34. 4 33. 3	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 086, 495, 99 18, 189, 528, 06 96, 209, 449, 96 78, 831, 474, 91 458, 056, 388, 37 100, 146, 939, 06 102, 199, 220, 27 548, 191, 195, 61 108, 390, 642, 98 356, 247, 863, 84 68, 745, 141, 70	309, 531, 353, 24 122, 099, 872, 31 232, 230, 167, 07 191, 294, 159, 86 18, 617, 110, 08 287, 743, 531, 15 137, 056, 707, 71 102, 450, 615, 82 664, 139, 229, 78 131, 282, 445, 63 149, 662, 161, 22 727, 171, 764, 70 149, 628, 616, 07 94, 789, 500, 07 71, 748, 864, 04	30. 8 40. 5 19. 1 32. 7 39. 5 39. 2 38. 5 22. 6 40. 0 31. 0 31. 0 31. 0 32. 6 43. 4 42. 0 35. 8
centh New York tty-first New York tty-eighth New York 1 Carolina 1 Dakota Ohlo 10 hio	Albany. Syracuse. Buffalo. Greensboro. Fargo. Cincinnati. Toledo. Columbus. Cleveland. Oklahoma City Portland Philadeiphia. Scranton. Pittsburgh. Providence. Columbia.	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 436, 47 99, 714, 595, 99 54, 777, 947, 49 50, 167, 380, 98 170, 181, 995, 16 84, 703, 925, 94 75, 497, 493, 86 262, 392, 197, 10 42, 466, 218, 48 170, 273, 593, 79 39, 969, 871, 95 34, 916, 623, 12	150, 295, 643, 73 57, 170, 018, 97 605, 157, 973, 53 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 33 116, 832, 644, 36 129, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33 141, 764, 160, 37 75, 427, 508, 33 141, 764, 160, 37 75, 427, 508, 33 141, 764, 160, 37 75, 427, 508, 33 151, 839, 154, 02 374, 272, 728, 82 55, 515, 066, 34 229, 876, 841, 62 53, 701, 256, 06 46, 529, 042, 98 29, 385, 494, 49	31. 0 32. 6 33. 2 36. 6 42. 2 37. 7 27. 2 38. 7 27. 7 27. 2 38. 7 27. 7 34. 8 30. 7 34. 4 33. 3 31. 8	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 086, 495, 99 18, 189, 528, 06 96, 209, 449, 96 78, 831, 474, 91 458, 056, 388, 37 100, 146, 939, 06 102, 199, 220, 27 548, 191, 195, 61 108, 390, 642, 98 356, 247, 863, 84	1, 246, 207, 206. 36 309, 531, 353. 24 122, 099, 872. 31 232, 220, 167. 07 191, 294, 159. 86 18, 617, 110. 08 287, 743, 531. 15 137, 056, 707. 71 102, 450. 615. 82 664, 139, 229. 78 131, 282, 445. 63 149, 662, 161. 22 727, 171, 764. 70 149, 628, 961. 07 94, 789, 500. 07 71, 748, 864. 04 19, 482, 559. 139	32. 7 39. 5 39. 5 39. 5 39. 2 38. 5 22. 6 40. 0 41. 0 31. 0 31. 0 42. 0 35. 8
centh New York ty-first New York ty-eight New York 1 Carolina 1 Dakota Ohlo 1 Carolina 1 Okrolina	Albany. Syracuse Buffalo Greensboro Fargo Cincinnati Toledo Columbus Cleveland Oklahoma City Portland Philadeiphia Scranton Pittsburgh Providenee Columbia Aberdeen. Nashvilla	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 436, 47 99, 714, 595, 99 54, 777, 947, 49 50, 167, 380, 98 170, 181, 995, 16 84, 703, 925, 94 75, 497, 493, 86 262, 392, 197, 10 42, 466, 218, 48 170, 273, 593, 79 39, 969, 871, 95 34, 916, 623, 12	150, 295, 643, 73 57, 114, 664, 53 116, 822, 644, 26 129, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 23 63, 836, 560, 25 236, 000, 788, 92 108, 138, 476, 57 116, 839, 154, 02 374, 272, 726, 82 55, 515, 066, 34 229, 576, 841, 52 53, 701, 256, 05 46, 529, 042, 98 29, 385, 494, 49 111, 398, 573, 26	31. 0 32. 6 33. 6 33. 6 33. 6 33. 6 33. 6 33. 7 37. 7 27. 7 27. 2 38. 7 27. 7 24. 8 42. 6 30. 7 34. 8 31. 0	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 086, 495, 99 18, 189, 528, 63, 96 96, 209, 449, 96 78, 831, 474, 91 458, 056, 388, 37 100, 146, 293, 06 102, 199, 229, 27 548, 191, 196, 61 108, 390, 642, 98 356, 247, 863, 84 66, 745, 141, 70 52, 827, 952, 83 15, 462, 367, 37 104, 376, 331, 59	309, 531, 353, 24 122, 090, 872, 31 232, 220, 167, 07 191, 294, 159, 86 18, 617, 110, 08 287, 743, 531, 15 137, 056, 707, 71 102, 450, 615, 82 664, 139, 229, 78 131, 282, 445, 63 146, 602, 161, 52 71, 171, 764, 70 149, 628, 961, 07 94, 789, 500, 07 71, 748, 864, 04 19, 482, 559, 13	32. 7 39. 5 39. 5 39. 5 39. 2 38. 5 22. 6 40. 0 41. 0 31. 0 31. 0 42. 0 35. 8
canth New York ty-first New York ty-eight New York Carolina 1 Dakota Ohlo 1 Ohio 1 Ohi	Albany Syracuse Buffalo Greensboro Fargo Cincinnati Toledo Columbus Cleveland Oklahoma City Portland Philadeiphia Scranton Pitsburgh Providence Columbia Aberdeen Nashvilla Austin	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 43, 071, 942, 42 43, 071, 942, 42 43, 071, 942, 42 43, 071, 947, 49 50, 187, 380, 98 170, 181, 965, 16 84, 703, 925, 94 75, 497, 493, 86 262, 392, 197, 10 42, 466, 218, 48 170, 273, 593, 79 34, 916, 973, 12 26, 052, 199, 16 86, 532, 999, 69	150, 295, 643, 73 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 129, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33 63, 836, 560, 25 236, 000, 788, 92 108, 138, 476, 57 118, 839, 154, 02 374, 272, 728, 82 55, 515, 5066, 34 229, 576, 841, 52 53, 701, 256, 05 53, 701, 256, 05 54, 529, 042, 98 29, 385, 494, 49 111, 839, 573, 26 289, 744, 738, 82 314, 95, 771, 60	31. 0 32. 6 33. 2 36. 6 33. 2 36. 6 42. 2 37. 7 27. 2 38. 7 27. 2 38. 7 27. 2 34. 8 42. 6 30. 7 34. 8 42. 6 30. 7 34. 8 42. 6	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 086, 495, 99 18, 189, 528, 63, 96 96, 209, 449, 96 78, 831, 474, 91 458, 056, 388, 37 100, 146, 293, 06 102, 199, 229, 27 548, 191, 196, 61 108, 390, 642, 98 356, 247, 863, 84 66, 745, 141, 70 52, 827, 952, 83 15, 462, 367, 37 104, 376, 331, 59	309, 531, 363, 24 122, 099, 872, 31 230, 187, 07 191, 294, 159, 86 18, 617, 110, 08 287, 743, 531, 15 137, 056, 707, 71 102, 450, 615, 82 664, 139, 229, 78 131, 282, 425, 78 149, 692, 161, 22 727, 171, 764, 70 149, 692, 161, 22 727, 171, 764, 70 149, 692, 961, 07 91, 698, 216, 07 91, 789, 500, 07 71, 748, 864, 04 19, 482, 559, 13 139, 683, 925, 23 253, 066, 802, 47 227, 402, 281, 89	32. 7 39. 5 39. 5 39. 5 22. 6 44. 0 31. 0 31. 0 31. 0 32. 6 43. 4 42. 0 35. 8 26. 0 30. 0
teanth New York tty-first New York tty-first New York tty-first New York n Carolina n Dakota Ohlo n Ohio nothio teenth Ohio noth nona non Pennsylvania tth Pennsylvania tty-third Pennsylvania n Island n Carolina n Dakota	Albany. Syracuse Buffalo Greensboro. Fargo Cincinnati Toledo. Cleveland Oklahoma City Portland Philadeiphia Scranton. Pittsburgh Providence. Columbia A berdeen. Nashvilla. Austin Dallas	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 43, 071, 942, 42 43, 071, 942, 42 43, 071, 942, 42 43, 071, 947, 49 50, 187, 380, 98 170, 181, 965, 16 84, 703, 925, 94 75, 497, 493, 86 262, 392, 197, 10 42, 466, 218, 48 170, 273, 593, 79 34, 916, 973, 12 26, 052, 199, 16 86, 532, 999, 69	274, 770, 018, 97 605, 167, 973, 53 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 129, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33 63, 836, 560, 25 236, 000, 788, 92 111, 764, 160, 37 116, 839, 154, 05 118, 839, 154, 05 118, 839, 154, 05 119, 272, 726, 82 55, 515, 515, 566, 54 45, 529, 042, 98 29, 385, 494, 49 111, 939, 573, 82 299, 244, 738, 82 314, 957, 716, 51	31. 0 32. 6 33. 6 33. 6 33. 6 33. 6 33. 6 33. 7 27. 7 27. 7 27. 7 24. 8 34. 4 34. 4 34. 4 37. 9 52. 0 39. 2	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 086, 495, 99 18, 189, 528, 63, 96 96, 209, 449, 96 78, 831, 474, 91 458, 056, 388, 37 100, 146, 293, 06 102, 199, 229, 27 548, 191, 196, 61 108, 390, 642, 98 356, 247, 863, 84 66, 745, 141, 70 52, 827, 952, 83 15, 462, 367, 37 104, 376, 331, 59	1, 246, 207, 206. 36 309, 531, 353. 24 122, 099, 872. 31 232, 230, 167. 07 191, 294, 159. 86 18, 617, 110. 08 287, 743, 531. 15 137, 056, 707. 71 102, 450. 615. 82 664, 139, 229. 78 131, 282, 445. 63 149, 692, 161. 22 149, 638, 610. 07 149, 638, 610. 07 171, 748, 864. 04 19, 482, 559. 13 139, 683, 926, 24 227, 408, 281. 89 43, 502, 370. 66	32. 7 39. 5 39. 5 39. 2 39. 5 22. 6 40. 0 31. 0 31. 0 32. 6 40. 6
ceanth New York ty-first New York ty-eight New York 1 Carolina 1 Dakota Ohlo 1	Albany Syracuse Buffalo Greensboro Fargo Cincinnati Toledo. Columbus Cleveland Oklahoma City PortIand Philadeiphia Scranton Pitsburgh Providence Columbia Aberdeen Nashvilla Austin Dallas Salt Lake City Buffiglion	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 436, 47 99, 714, 595, 99 54, 777, 947, 49 50, 167, 380, 98 170, 181, 995, 16 84, 703, 925, 94 75, 497, 493, 86 262, 392, 197, 10 42, 466, 218, 48 170, 273, 593, 79 34, 916, 973, 12 26, 052, 199, 16 86, 532, 969, 69 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 981, 95 210, 108, 983, 89 210, 108, 981, 95 210, 108, 982, 992, 18 86, 532, 969, 69 210, 108, 983, 89	150, 295, 643, 73 57, 170, 018, 97 605, 157, 973, 53 462, 498, 343, 97 150, 295, 643, 73 57, 114, 684, 36 120, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33 141, 638, 476, 57 116, 839, 154, 02 374, 272, 726, 82 55, 515, 666, 34 229, 876, 841, 62 53, 701, 256, 65 46, 529, 042, 99 29, 385, 494, 49 111, 939, 573, 26 289, 744, 738, 82 289, 744, 738, 82 314, 957, 716, 01 25, 195, 470, 98 13, 643, 266, 21	31. 0 32. 6 27. 5 31. 0 32. 6 33. 2 36. 6 42. 2 37. 7 27. 2 38. 7 27. 2 38. 7 27. 2 38. 7 27. 2 38. 7 27. 2 38. 4 30. 7 34. 8 42. 8 42. 2 37. 7 38. 7 39. 8 49. 8	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 086, 495, 99 18, 189, 528, 63, 96 96, 209, 449, 96 78, 831, 474, 91 458, 056, 388, 37 100, 146, 293, 06 102, 199, 229, 27 548, 191, 196, 61 108, 390, 642, 98 356, 247, 863, 84 66, 745, 141, 70 52, 827, 952, 83 15, 462, 367, 37 104, 376, 331, 59	309, 531, 353, 24 122, 090, 872, 31 232, 220, 167, 72 191, 294, 159, 86 18, 617, 110, 08 287, 743, 531, 15 137, 056, 707, 71 102, 256, 707, 71 102, 256, 707, 71 102, 252, 245, 63 146, 602, 161, 52 277, 171, 764, 70 141, 252, 245, 63 146, 602, 161, 252 727, 171, 764, 70 148, 896, 04 194, 789, 500, 07 71, 748, 864, 04 19, 482, 559, 13 139, 683, 926, 25 253, 066, 802, 47 227, 408, 281, 89 43, 502, 370, 86 20, 912, 036, 08 194, 638, 281, 89	32. 7 39. 5 39. 5 39. 5 22. 6 44. 0 30. 0 45. 0 31. 0 31. 0 32. 6 40. 6 40. 6 40. 6 30. 7 30. 7
teanth New York tty-first New York tty-eight New York h Carolina h Dakota Ohlo n Ohio eenth Ohio teenth Ohio noma n Pennsylvania tth Pennsylvania aty-third Pennsylvania te Island h Carolina h Dakota tessee Texas d Texas	Albany. Syracuse. Buffalo. Greensboro. Fargo. Cincinnati. Toledo. Columbus. Clevetand. Oklahoma City. Portland. Philadeiphia. Scranton. Pittsburgh. Providence. Columbia. Aberdeen. Nashvilla. Austin. Dallas. Salt Lake City. Burlington. Richmond.	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 436, 47 99, 714, 595, 99 54, 777, 947, 49 50, 167, 380, 98 170, 181, 995, 16 84, 703, 925, 94 75, 497, 493, 86 262, 392, 197, 10 42, 466, 218, 48 170, 273, 593, 79 34, 916, 973, 12 26, 052, 199, 16 86, 532, 969, 69 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 981, 95 210, 108, 983, 89 210, 108, 981, 95 210, 108, 982, 992, 18 86, 532, 969, 69 210, 108, 983, 89	150, 295, 643, 73 57, 170, 018, 97 605, 157, 973, 53 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 129, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33 63, 836, 560, 25 236, 000, 788, 92 108, 138, 476, 57 118, 839, 154, 02 374, 272, 726, 82 55, 515, 506, 34 229, 876, 841, 52 53, 701, 256, 05 46, 529, 942, 98 29, 385, 494, 49 111, 839, 573, 26 289, 744, 738, 82 314, 957, 716, 01 25, 195, 470, 96 13, 643, 266, 21 128, 461, 842, 566, 21	31. 0 32. 6 32. 6 32. 6 32. 6 32. 6 32. 6 32. 7 32. 8 32. 8	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 086, 495, 99 18, 189, 528, 63, 96 96, 209, 449, 96 78, 831, 474, 91 458, 056, 388, 37 100, 146, 293, 06 102, 199, 229, 27 548, 191, 196, 61 108, 390, 642, 98 356, 247, 863, 84 66, 745, 141, 70 52, 827, 952, 83 15, 462, 367, 37 104, 376, 331, 59	1, 246, 207, 206. 36 309, 531, 363. 24 122, 099, 872. 31 232, 220, 167. 07 191, 224, 169, 86 18, 617, 110. 08 287, 743, 531. 15 137, 036, 707. 71 102, 450, 615. 82 664, 139, 229. 78 131, 282, 445. 63 149, 692, 161. 22 727, 171, 764, 79 149, 628, 961. 07 71, 748, 864. 04 19, 482, 559. 13 139, 683, 926. 25 253, 086, 802. 47 227, 408, 281. 89 43, 502, 370. 66 20, 912, 036. 08 194, 638, 281. 66 247, 217, 354. 88	32. 7 39. 5 39. 5 39. 5 22. 6 44. 0 30. 0 45. 0 31. 0 31. 0 32. 6 40. 6 40. 6 40. 6 30. 7 30. 7
eanth New York ty-first New York ty-first New York 1 Carolina 1 Dakota Ohlo 1 O	Albany Syracuse Buffalo Greensboro Fargo Cincinnati Toledo Columbus Cleveland Oklahoma City Portland Philadeiphia Scranton Pittsburgh Providence Columbia Aberdeen Nashvilla Austin Dallas Salt Lake City Burlington Richmond Tacoma	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 436, 47 99, 714, 595, 99 54, 777, 947, 49 55, 167, 380, 98 170, 181, 995, 16 84, 703, 925, 94 75, 497, 493, 86 262, 392, 197, 10 42, 466, 218, 48 170, 273, 593, 79 34, 916, 973, 12 26, 062, 199, 16 86, 532, 999, 69 210, 108, 983, 89 207, 161, 144, 50 18, 105, 692, 18 9, 704, 080, 93 95, 461, 74, 59 121, 010, 998, 80	150, 295, 643, 73 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 129, 640, 373, 78 28, 043, 391, 43 141, 764, 160, 37 75, 427, 508, 33 63, 836, 560, 25 236, 000, 788, 92 108, 138, 476, 57 118, 839, 154, 02 374, 272, 728, 82 55, 515, 566, 34 229, 576, 841, 52 53, 701, 256, 05 53, 701, 256, 05 546, 529, 042, 98 29, 385, 494, 49 111, 1939, 573, 26 299, 744, 738, 82 314, 957, 716, 01 25, 195, 470, 96 13, 543, 266, 21 128, 461, 842, 59 167, 569, 001, 33 56, 702, 201, 21	31. 0 32. 6 32. 6 33. 2 36. 6 42. 2 37. 7 27. 2 38. 7 27. 2 38. 7 27. 2 38. 7 27. 2 38. 7 27. 2 38. 3 42. 6 30. 7 34. 8 42. 6 30. 7 34. 8 34. 4 35. 9 37. 9 39. 6 39. 6 39. 6 39. 6 39. 6 39. 7 39. 6 39. 6	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 086, 495, 99 18, 189, 528, 63, 96 96, 209, 449, 96 78, 831, 474, 91 458, 056, 388, 37 100, 146, 293, 06 102, 199, 229, 27 548, 191, 196, 61 108, 390, 642, 98 356, 247, 863, 84 66, 745, 141, 70 52, 827, 952, 83 15, 462, 367, 37 104, 376, 331, 59	306, 531, 353, 24 122, 096, 872, 31 232, 096, 872, 31 232, 167, 07 191, 294, 169, 86 18, 617, 110, 08 287, 743, 531, 15 137, 056, 707, 71 102, 450, 615, 82 664, 139, 229, 78 131, 282, 445, 63 149, 662, 161, 52 727, 171, 764, 70 149, 628, 961, 07 91, 482, 559, 13 139, 683, 926, 27 227, 408, 281, 89 43, 502, 370, 66 20, 912, 036, 80 194, 658, 281, 86 247, 217, 354, 88 95, 478, 946, 72	32. 7 39. 5 39. 5 39. 5 39. 2 39. 5 39. 2 30. 6 40. 0 41. 0 31. 0 31. 7 32. 6 42. 0 33. 8 35. 8
eanth New York ty-first New York ty-eight New York Carolina Dakota Ohlo Ohlo Ohlo Ohlo Ohlo Ohlo Ohlo Ohlo	Albany Syracuse Buffalo Greensboro Fargo Cincinnati Toledo Columbus Cleveiand Oklahoma City Portland Philadeiphia Scranton Pittsburgh Providence Columbia Aberdeen Nashvilla Austin Dallas Salt Lake City Burlington Richmond Tacoma Parkershung Milwankee	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 436, 47 99, 714, 595, 99 54, 777, 947, 49 55, 167, 380, 98 170, 181, 995, 16 84, 703, 925, 94 75, 497, 493, 86 262, 392, 197, 10 42, 466, 218, 48 170, 273, 593, 79 34, 916, 973, 12 26, 062, 199, 16 86, 532, 999, 69 210, 108, 983, 89 207, 161, 144, 50 18, 105, 692, 18 9, 704, 080, 93 95, 461, 74, 59 121, 010, 998, 80	274, 770, 018, 97 605, 167, 973, 53 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 26 120, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 756, 33 63, 836, 560, 25 236, 000, 788, 92 118, 138, 476, 57 116, 839, 154, 02 374, 272, 726, 82 55, 515, 515, 066, 34 229, 576, 841, 62 229, 576, 841, 62 23, 701, 256, 05 46, 529, 042, 98 29, 385, 494, 49 111, 939, 573, 26 289, 744, 738, 82 314, 957, 716, 01 25, 195, 470, 96 13, 543, 296, 21 128, 461, 496, 496, 496, 496, 496, 496, 496, 496	31. 0 32. 6 32. 5 31. 0 32. 2 36. 6 42. 2 37. 7 27. 2 38. 7 27. 2 38. 7 30. 7 34. 8 30. 7 34. 8 31. 8 20. 4 31. 8 20. 4 32. 2 34. 6 34. 6 35. 2 36. 6 36. 6 36. 6 37. 7 38. 7 39. 8 39. 8 39. 9 39. 9	233, 258, 967, 65 87, 498, 970, 88 166, 868, 108, 74 138, 086, 495, 99 18, 189, 528, 63, 96 96, 209, 449, 96 78, 831, 474, 91 458, 056, 388, 37 100, 146, 293, 06 102, 199, 229, 27 548, 191, 196, 61 108, 390, 642, 98 356, 247, 863, 84 66, 745, 141, 70 52, 827, 952, 83 15, 462, 367, 37 104, 376, 331, 59	1, 246, 207, 206. 36 309, 531, 363. 24 122, 099, 872. 31 232, 220, 167. 07 191, 224, 169. 86 18, 617, 110. 08 287, 743, 531. 15 137, 036, 707. 71 102, 450, 615. 82 664, 139, 229. 78 131, 282, 445. 63 149, 692, 161. 22 727, 171, 764. 70 149, 628, 961. 07 510, 698, 216. 07 71, 748, 864. 04 19, 482, 559. 13 139, 683, 926. 25 253, 086, 802. 47 227, 408, 281. 89 43, 502, 370. 66 20, 912, 036. 08 194, 638, 281. 66 247, 217, 354. 88	32. 7 39. 5 39. 5 39. 5 22. 6 44. 0 30. 0 45. 0 31. 0 31. 0 32. 6 40. 6 40. 6 40. 6 30. 7 30. 7
eanth New York ty-first New York ty-eighth New York Carolina Dakota Ohlo Ohio onth Ohio centh Ohio centh Ohio oma n Pennsylvania th Pennsylvania ty-third Pennsylvania c Island Carolina Dakota Dakota dassee Texas d Texas out nia migton Virginia nsin ning	Albany Syracuse Buffalo Greensboro Fargo Cincinnati Toledo Columbus Cleveland Oklahoma City Portland Philadeiphia Scranton Pittsburgh Providence Columbia Aberdeen Nashvilla Austin Dallas Salt Lake City Burlington Richmond Tacoma Parkershurg Milwaukee Cheyenne	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 436, 47 99, 714, 595, 99 54, 777, 947, 49 50, 167, 380, 98 170, 181, 995, 16 84, 703, 925, 94 75, 497, 493, 86 262, 392, 197, 10 42, 466, 218, 48 170, 273, 593, 79 39, 969, 871, 95 34, 916, 973, 12 26, 062, 199, 16 86, 532, 969, 69 210, 108, 983, 89 207, 161, 144, 50 18, 105, 692, 18 9, 704, 080, 93 95, 461, 474, 59 121, 010, 999, 80 46, 168, 105, 52 129, 899, 822, 22 15, 085, 711, 94	274, 770, 018, 97 605, 167, 973, 53 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 129, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33 63, 836, 560, 25 236, 000, 788, 92 236, 000, 788, 92 108, 138, 476, 57 116, 839, 154, 02 537, 272, 726, 82 55, 515, 515, 066, 54 229, 576, 841, 52 229, 576, 841, 52 229, 576, 841, 52 229, 285, 042, 98 29, 385, 494, 49 111, 939, 573, 26 289, 744, 738, 82 314, 957, 716, 01 25, 195, 470, 98 13, 543, 266, 21 128, 461, 842, 59 167, 569, 001, 33 56, 702, 201, 21 167, 985, 345, 29 20, 677, 578, 29	31. 0 32. 6 33. 2 36. 6 32. 2 36. 6 82. 2 37. 7 27. 2 38. 7 27. 2 38. 7 27. 8 42. 6 30. 7 34. 8 31. 2 8 29. 4 37. 9 52. 0 39. 6 38. 6 39.	233, 258, 967, 65 87, 498, 970, 88 166, 888, 108, 74 138, 086, 495, 99 18, 189, 628, 06 169, 823, 633, 96 78, 831, 474, 91 458, 066, 388, 37 100, 146, 939, 06 102, 199, 229, 27 548, 191, 196, 61 108, 390, 642, 98 356, 247, 883, 84 66, 745, 141, 70 52, 827, 962, 83 15, 462, 367, 37 104, 376, 331, 59 193, 587, 958, 16 167, 369, 424, 39 31, 785, 338, 86 15, 463, 400, 96 148, 406, 499, 89 185, 425, 861, 37 60, 629, 816, 55 232, 363, 478, 28 11, 767, 325, 75	1, 246, 207, 206. 36 309, 531, 353. 24 122, 090, 872. 31 232, 220, 167. 07 191, 294, 159. 86 18, 617, 110. 08 287, 743, 531. 15 137, 056, 707. 71 102, 450, 615. 82 664, 139, 229. 78 131, 282, 445. 63 146, 692, 161. 22 77, 171, 764. 70 149, 628, 961. 07 94, 789, 500. 07 71, 748, 864. 04 19, 482, 559. 13 139, 683, 926. 25 253, 056, 802. 47 227, 408, 281. 89 43, 502, 370. 66 20, 912, 036. 08 194, 638, 281. 66 247, 217, 354. 88 95, 478, 954. 89 43, 502, 376. 88 95, 478, 954. 89 2323, 487, 441. 46 14, 947, 105. 60	32. 7 39. 5 39. 5 39. 5 22. 6 44. 0 30. 0 45. 0 31. 0 32. 6 43. 4 42. 0 35. 8 26. 0 8 30. 7 35. 2 35. 5 37. 3 39. 5 30.
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teanth New York tty-first New York tty-eight New York h Carolina h Dakota Onlo h Ohio teenth Ohio teen	Albany Syracuse Buffalo Greensboro Fargo Cincinnati Toledo Columbus Cleveland Oklahoma City Portland Philadelphia Scranton Providence Columbia Aberdeen Nashvilla Austin Dallas Salt Lake City Burlington Richmond Tacoma Parkershurg Milwaukee Cheyenne	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 436, 47 99, 714, 595, 99 50, 167, 380, 98 170, 181, 995, 16 84, 703, 925, 94 77, 493, 86 262, 392, 197, 10 42, 466, 218, 48 170, 273, 593, 79 39, 969, 871, 95 34, 916, 973, 12 26, 052, 199, 16 86, 532, 969, 69 210, 108, 983, 89 207, 181, 144, 50 18, 105, 692, 18 9, 704, 080, 93 95, 461, 474, 59 121, 010, 999, 80 46, 168, 105, 52 129, 899, 822, 22 15, 085, 711, 94 7, 264, 332, 309, 32 PRISING PART (\$3, 272, 771, 34 706, 016, 778, 50 566, 760, 503, 23	274, 770, 018, 97 605, 157, 973, 53 462, 498, 343, 97 150, 295, 643, 73 16, 832, 644, 36 129, 640, 373, 76 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33 63, 836, 560, 25 236, 000, 788, 92 138, 138, 476, 57 116, 839, 154, 02 2374, 272, 726, 82 255, 515, 066, 34 229, 576, 841, 62 229, 576, 841, 62 2314, 957, 716, 01 25, 195, 470, 98 13, 543, 266, 21 128, 461, 842, 59 128, 461, 842, 59 128, 461, 842, 59 128, 461, 842, 59 128, 461, 842, 59 128, 461, 842, 59 129, 907, 539, 090, 83 OF OR MORE T \$6, 014, 519, 09 992, 776, 345, 03 750, 660, 642, 62 750, 606, 642, 62 9, 907, 759, 000, 845, 03 750, 660, 642, 62	31. 0 32. 6 32. 6 32. 6 32. 6 32. 6 32. 6 32. 6 32. 7 27. 7 27. 7 238. 7 27. 7 27. 7 24. 8 42. 6 30. 7 34. 8 34. 4 33. 3 12. 8 34. 9 37. 9 39. 2 39. 6 39. 6	233, 258, 967, 65 87, 498, 970, 88 166, 888, 108, 74 138, 086, 495, 99 14, 189, 628, 66 169, 823, 633, 96 95, 209, 449, 96 78, 831, 474, 91 458, 056, 388, 37 100, 146, 839, 06 102, 199, 229, 27 548, 191, 196, 61 108, 390, 642, 98 356, 247, 863, 84 66, 745, 141, 70 52, 827, 952, 83 15, 462, 367, 37 104, 376, 331, 59 183, 587, 958, 16 167, 569, 484, 39 31, 785, 336, 86 15, 463, 400, 96 148, 406, 499, 89 185, 435, 861, 37 69, 629, 616, 56 232, 363, 478, 25 12, 310, 415, 142, 89 E COLLECTION \$10, 972, 410, 54 965, 821, 830, 90 1, 156, 613, 479, 43 1517, 332, 71, 43	1, 246, 207, 206. 36 306, 531, 353. 24 122, 096, 872. 31 232, 209, 872. 31 232, 167. 07 191, 294, 169. 86 18, 617, 110. 08 287, 743, 531. 15 137, 056, 707. 71 102, 450. 615. 82 664, 139, 229. 78 131, 282, 450. 615. 62 727, 171, 764. 70 149, 628, 961. 07 94, 789, 500. 07 71, 748, 864. 04 19, 482, 559. 13 139, 683, 926. 25 253, 066, 802. 47 227, 408, 281. 89 43, 502, 370. 66 20, 912, 036. 80 247, 217, 354. 88 95, 478, 946. 72 323, 487, 441. 46 14, 947, 105. 60 16, 480, 297, 311. 39 DISTRICT	32. 7 39. 5 39. 5 39. 5 39. 6 40. 0 41. 0 31. 0 31. 0 31. 0 31. 0 32. 6 42. 0 33. 8 30. 7 35. 8 30. 7 35. 8 30. 7 31. 2 31. 2
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ceanth New York ty-first New York ty-first New York 1 Carolina 1 Dakota Ohlo n Ohio nth Ohio ceenth Ohio ceenth Ohio ceenth Ohio ma Pennsylvania fth Pennsylvania ty-third Pennsylvania te Island 1 Carolina 1 Dakota essee Texas d Texas cont nia ington Virginia consin ming Total TOTALS FOR Xa cornia is is is is iland jersey York	Albany Syracuse Buffalo Greensboro Fargo Cincinnati Toledo Columbus Cleveiand Oklahoma City Portland Philadeiphia Scranton Pittsburgh Providence Columbia Aberdeen Nashvilla Austin Dallas Salt Lake City Burlington Richmond Tacoma Parkershung Milwaukee Cheyenne	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 436, 47 99, 714, 595, 99 54, 777, 947, 49 50, 167, 380, 98 170, 181, 995, 16 84, 703, 925, 94 75, 497, 493, 86 262, 392, 197, 10 42, 466, 218, 48 170, 273, 593, 79 38, 969, 871, 95 34, 916, 973, 12 26, 052, 199, 16 86, 532, 969, 69 210, 108, 983, 89 207, 181, 144, 50 18, 105, 692, 18 9, 704, 080, 93 46, 168, 105, 52 129, 890, 822, 22 15, 085, 711, 94 7, 264, 332, 309, 32 PRISING PART (\$3, 272, 771, 34 706, 016, 778, 50 566, 760, 593, 23 183, 403, 907, 98 178, 179, 296, 55 244, 581, 113, 64 1, 129, 909, 550, 62 374, 841, 919, 62	150, 295, 643, 73 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 120, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 29 108, 138, 476, 57 118, 839, 154, 02 374, 272, 728, 82 108, 138, 476, 57 118, 839, 154, 02 374, 272, 728, 82 108, 138, 476, 57 118, 839, 154, 02 374, 272, 728, 82 29, 876, 841, 62 29, 876, 841, 62 29, 876, 716, 01 25, 195, 470, 98 13, 493, 266, 21 128, 461, 842, 59 167, 569, 001, 33 56, 702, 201, 21 167, 985, 345, 29 9, 907, 538, 090, 83 OF OR MORE T	31. 0 32. 6 32. 6 32. 6 32. 6 32. 6 32. 6 32. 7 37. 7 34. 8 30. 7 34. 8 30. 7 34. 8 30. 7 34. 8 30. 7 34. 8 30. 7 34. 8 37. 9 38. 6 38. 6	233, 258, 967, 65 87, 498, 970, 88 166, 888, 108, 74 138, 086, 495, 99 148, 189, 628, 06 169, 623, 633, 96 96, 209, 449, 96 78, 831, 474, 91 458, 056, 388, 37 100, 146, 939, 06 102, 199, 220, 27 548, 191, 196, 61 102, 199, 220, 27 548, 191, 196, 61 108, 390, 642, 98 366, 247, 843, 84 66, 745, 141, 70 52, 827, 952, 83 15, 462, 367, 37 104, 376, 331, 59 133, 587, 958, 16 167, 569, 434, 39 31, 785, 336, 86 155, 463, 400, 96 148, 406, 499, 89 185, 435, 861, 87 69, 629, 616, 56 232, 363, 478, 28 11, 767, 325, 76 12, 310, 415, 142, 89 E COLLECTION \$10, 972, 410, 54 966, 821, 830, 90 1, 156, 613, 479, 43 517, 383, 211, 14 395, 432, 530, 71 392, 622, 587, 80 2, 441, 519, 676, 88	1, 246, 207, 206. 36 309, 531, 353. 24 122, 099, 872. 31 232, 230, 167. 07 191, 284, 159, 86 18, 617, 110. 98 287, 743, 531. 15 137, 056, 707. 71 102, 450, 615. 82 664, 139, 229. 78 131, 282, 445. 63 149, 692. 161. 22 727, 171, 764. 70 149, 622, 445. 63 149, 692. 161. 22 727, 171, 764. 70 149, 623, 961. 07 94, 789, 500. 07 71, 748, 864. 04 19, 482, 559. 13 139, 683, 926. 25 253, 056, 802. 47 277, 408, 281. 89 43, 502, 370. 66 20, 912, 036. 08 194, 638, 281. 89 43, 502, 370. 66 247, 217, 354. 88 95, 478, 948. 72 323, 487, 414. 60 16, 480, 297, 311. 39 DISTRICT \$28, 826, 647. 26 1, 283, 330, 512. 74 1, 510, 117, 596. 86 653, 677, 729. 83 653, 677, 729. 83 544, 517, 088, 96 543, 505, 531. 36 3, 108, 202, 443. 28 1, 141, 390, 944. 47 1, 337, 988, 944. 47	32. 7 39. 5 39. 5 39. 5 39. 5 22. 6 40. 0 41. 0 31. 0 31. 0 31. 0 32. 7 33. 8 30. 7 35. 8 30. 7 35. 8 30. 7 31. 2 31. 2
teanth New York nity-first New York nity-first New York ht Carolina h Dakota to Ohlo the Ohio teenth O	Albany Syracuse Buffalo Greensboro Fargo Cincinnati Toledo Columbus Cleveland Oklahoma City Portland Philadeiphia Scranton Pittsburgh Providence Columbia Aberdeen Nashvilla Austin Dallas Salt Lake City Burlington Richmond Tacoma Parkershurg Milwaukee Cheyeune STATES AND TERRITORIES COM	24, 829, 229, 75 178, 648, 325, 15 342, 292, 375, 98 362, 639, 918, 54 114, 718, 468, 22 43, 071, 942, 42 87, 728, 530, 31 88, 301, 741, 72 25, 830, 436, 47 99, 714, 595, 99 54, 777, 947, 49 50, 167, 380, 98 170, 181, 965, 16 84, 703, 925, 94 75, 497, 493, 86 262, 392, 197, 10 42, 466, 218, 48 170, 273, 593, 79 34, 916, 973, 12 26, 052, 199, 16 86, 532, 969, 69 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 983, 89 210, 108, 985, 89 210, 108, 985, 89 210, 108, 985, 89 210, 108, 985, 89 210, 108, 985, 89 210, 108, 983, 99 210, 108, 983, 99 210, 108, 983, 99 210, 108, 983, 99 210, 108, 983, 89 217, 174, 59 121, 010, 999, 80 46, 168, 105, 52 129, 899, 822, 22 15, 686, 711, 94 7, 264, 332, 309, 32 PRISING PART (36, 769, 161, 697 605, 167, 973, 53 462, 498, 343, 97 150, 295, 643, 73 57, 114, 664, 53 116, 832, 644, 36 129, 640, 373, 78 28, 043, 991, 43 141, 764, 160, 37 75, 427, 508, 33 141, 764, 160, 37 75, 427, 508, 33 141, 764, 160, 37 75, 427, 75, 83 116, 839, 154, 02 116, 839, 154, 02 116, 839, 154, 02 116, 839, 154, 02 111, 939, 573, 26 29, 345, 494, 49 111, 939, 573, 26 29, 345, 494, 49 111, 939, 573, 26 29, 474, 738, 82 314, 957, 716, 01 25, 154, 266, 21 128, 461, 842, 59 167, 596, 001, 33 56, 702, 201, 21 167, 985, 345, 29 9, 907, 539, 090, 83 OF OR MORE T \$6, 014, 519, 09 992, 776, 345, 03 750, 660, 642, 62 242, 979, 819, 66 241, 025, 674, 84	31. 0 32. 6 27. 5 31. 0 32. 6 32. 6 32. 6 42. 2 37. 7 23. 7 27. 2 38. 7 27. 2 38. 7 27. 2 38. 7 24. 8 30. 7 34. 8 30. 7 34. 8 30. 7 34. 8 29. 4 37. 7 38. 6 38. 6 38. 6 39. 6	233, 258, 967, 65 87, 498, 970, 88 166, 888, 108, 74 138, 986, 495, 99 16, 189, 628, 06 169, 823, 633, 96 78, 831, 474, 91 458, 905, 388, 37 100, 146, 939, 96 102, 199, 232, 97 548, 191, 196, 61 108, 390, 642, 98 356, 247, 883, 84 66, 745, 141, 70 52, 827, 962, 83 15, 462, 367, 37 104, 376, 331, 59 186, 587, 958, 16 167, 569, 484, 49 31, 785, 336, 86 15, 463, 400, 96 148, 406, 499, 89 185, 435, 861, 87 69, 629, 618, 47 69, 629, 618, 47 69, 629, 618, 77 69, 629, 618, 77 12, 310, 415, 142, 89 E COLLECTION	1, 246, 207, 206. 36 306, 531, 353. 24 122, 009, 872. 31 232, 230, 167. 07 191, 294, 159. 86 18, 617, 110. 08 287, 743, 531. 15 137, 056, 707. 71 102, 450, 615. 82 664, 139, 229. 78 131, 282, 445. 63 149, 602, 161. 22 727, 171, 764. 70 149, 628, 961. 07 94, 789, 500. 07 71, 748, 864. 04 19, 482, 559. 13 139, 683, 926. 247 227, 488, 281. 89 43, 502, 370. 66 20, 912, 036. 80 247, 217, 354. 83 95, 478, 946. 72 323, 487, 441. 46 14, 947, 105. 60 16, 480, 297, 311. 39 DISTRICT \$28, 826, 647. 26 1, 283, 330, 312. 74 1, 510, 117, 596. 86 653, 967, 729. 83 504, 517, 086. 96 554, 503, 531. 36 3, 108, 202, 443. 28 1, 141, 390, 084. 47	32. 7 39. 5 39. 5 39. 2 39. 5 22. 6 44. 0 30. 0 45. 0 31. 0 7 32. 6 40. 6 40. 6 40. 6 40. 6 40. 6 40. 7 31. 0 31.

TOTALS FOR STATES AND TERRITORIES COMPRISING PART \$28, 826, 647, 26 1, 283, 330, 312, 74 1, 510, 117, 596, 86 653, 967, 729, 83 504, 517, 086, 96 534, 505, 531, 36 3, 108, 202, 443, 28 1, 141, 390, 084, 47 1, 387, 498, 941, 84 480, 464, 084, 36 218, 390, 707, 62 1, 453, 037, 54 \$10, 972, 410. 54
965, 821, 830. 90
1, 156, 613, 479, 43
517, 383, 211. 14
395, 432, 530. 71
392, 621, 867. 80
2, 404, 519, 676. 48
801, 920, 947. 20
1, 010, 829, 723. 43
361, 157, 392. 55
174, 463, 450. 83
1, 559. 52 \$6, 014, 519. 09
992, 776, 345. 03
750, 660, 642. 62
242, 979, 819. 66
241, 025, 674. 84
300, 590, 927. 38
1, 566, 664, 289. 09
517, 029, 015. 87
659, 364, 634. 68
604, 702, 454. 83
181, 554, 482. 24
49, 255. 99 \$3, 272, 771. 34
706, 016, 778. 50
566, 760, 593. 23
183, 403, 807. 98
178, 179, 296. 55
244, 581, 113. 64
1, 129, 099, 560. 62
374, 841, 919. 62
475, 132, 009. 37
417, 270, 128. 39
117, 738, 228. 46
26, 334. 04 162. 7 32. 9 30. 5 26. 4 27. 6 36. 1 29. 3 42. 3 37. 3 33. 0 25. 2 Alaska
California
Illinois
Maryland
Maryland
Missouri
New Jersey
New York
Obio
Pennsylvania
Texas
Washington
Puerto Rico 83. 8 40. 6 32. 4 32. 5 35. 3 22. 9 38. 8 37. 9 38. 8 44. 9 37. 2 111. 1

Table 2.—Comparative internal revenue collections, fiscal years 1950 and 1951, by collection districts, States, and Territories—Continued

		Individual income as	nd employment tax	es—Con.			
		Unemplo	yment insurance		Total individual in	come and employm	ent taxes
Collection districts	Location of collector's office	1950	1951	Percent of increase or decrease	1950	1951	Percent of increase or decrease
Alabama Arizona Arizona Arizona Arkansas First California Sixth Caiifornia Colorado Connecticut Delaware Fiorlda Georgia Hawaii daho First Illinois Eighth Illinois Indiana Owa Kansas Kentucky Louislana Mane Maryland Massachusetts Michigan Minnesota Mississippi First Missouri Sixth Missouri Montana Newaska Newada New Mersey First New Jersey	Phoenix Little Rock San Francisco Los Angeles Denver Hartford Wilmington Jacksonville Atlanta Honolulu Boise Chicago Springfield Indianapolis Des Moines Wichita Louisville New Orleans Augusta Battimore Boston Detroit St. Paul Jackson St. Louis Kansas City Helena Omaha Reno Portsmouth Camden Newark	1, 406, 217, 35 4, 068, 195, 50 1, 281, 057, 68 1, 965, 879, 09 2, 792, 029, 70 624, 653, 56 476, 908, 39 18, 004, 521, 79	\$2, 157, 777. 83 500, 364, 85 778, 731, 86 7, 485, 321, 47 9, 061, 287, 86 1, 520, 597, 38 4, 339, 386, 48 1, 341, 055, 42 2, 489, 890, 63 2, 959, 926, 69 488, 964, 69 502, 204, 15 18, 702, 386, 59 2, 127, 999, 49 4, 666, 847, 01 1, 213, 178, 58 1, 950, 263, 72 2, 108, 898, 99 842, 166, 11 4, 098, 406, 74 8, 927, 813, 91 15, 882, 747, 89 3, 763, 873, 11 7, 236, 698, 69 4, 277, 699, 61 2, 081, 961, 75 368, 6038, 75 1, 250, 808, 79 190, 718, 90 682, 453, 58 1, 562, 559, 79 6832, 457, 56	821021 6481021 740839715274673575295 6532106554556335752956335514871	\$147, 713, 715, 62 55, 247, 400, 79 67, 043, 259, 21 795, 938, 358, 17 891, 843, 815, 37 152, 342, 059, 53 356, 187, 076, 41 130, 569, 792, 57 228, 045, 893, 71 207, 617, 401, 56 54, 555, 572, 51 49, 083, 609, 93 1, 511, 269, 954, 78 232, 368, 978, 95 370, 811, 546, 98 234, 703, 020, 94 196, 312, C59, 17 171, 204, 952, 33 188, 759, 063, 72 63, 915, 537, 47 704, 688, 112, 79 697, 557, 102, 50 1, 039, 254, 918, 01 362, 599, 368, 87 59, 657, 083, 72 407, 308, 859, 84 172, 451, 412, 20 52, 001, 545, 76 161, 871, 027, 27 25, 901, 076, 644 45, 093, 045, 80 134, 420, 554, 44 510, 599, 070, 06	\$199, 745, 459, 97 82, 889, 439, 96 89, 263, 101, 10 1, 054, 92, 373, 98 1, 238, 450, 893, 12 299, 906, 454, 38 501, 972, 078, 98 192, 974, 886, 63 319, 601, 286, 20 282, 049, 429, 61 66, 361, 343, 09 64, 049, 320, 88 1, 984, 850, 973, 95 506, 521, 083, 92 302, 484, 448, 12 241, 553, 073, 66 221, 018, 078, 96 221, 018, 078, 97 81, 138, 877, 81 902, 548, 249, 76 900, 210, 693, 34 1, 541, 524, 717, 42 458, 450, 582, 09 81, 631, 768, 71 228, 277, 936, 99 66, 495, 203, 16 217, 248, 166, 79 34, 741, 405, 09 61, 757, 903, 52 177, 716, 848, 62 685, 774, 481, 66	35.2 30.4 38.8 37.8 40.8 40.8 40.1 30.5 31.3 32.7 36.6 38.9 28.9 28.9 28.9 28.4 38.8 39.2 30.3 30.3 30.3 30.4 30.5
First New York	Brooklyn Customhouse, New York 110 East 45th St., New York	4, 603, 786, 82 11, 677, 213, 98 18, 668, 569, 76	409, 730, 28 4, 869, 483, 67 12, 061, 794, 63 18, 786, 426, 13	32. 9 5. 8 3. 3 . 6	45, 128, 574, 12 434, 489, 641, 68 972, 837, 398, 06 1, 428, 096, 773, 70	64, 520, 583, 93 608, 333, 537, 34 1, 386, 659, 577, 71 1, 727, 486, 976, 46	43. 0 40. 0 42. 5 21. 0

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

Alaska Caifornia Illinois Maryland Missouri New Jersey New York Ohio Pennsylvania Texas Washington Puerto Rico	20, 075, 861, 07 20, 830, 386, 08 3, 873, 794, 19 4, 098, 262, 00 6, 148, 433, 78 6, 389, 661, 367 7, 816, 543, 05 44, 327, 348, 98 45, 563, 954, 27 16, 194, 648, 38 16, 080, 525, 77 20, 228, 702, 67 21, 326, 768, 16 6, 612, 046, 41 7, 791, 615, 701, 701, 615, 701, 701, 701, 701, 701, 701, 701, 701	3.8 3.8 5.8 7.4 2.8 5.8 5.8 17.8 6.9	294, 954, 700. 67	2, 292, 653, 267, 10 2, 281, 608, 625, 66 901, 045, 811, 49 751, 902, 423, 16 843, 491, 666, 09 4, 720, 430, 686, 69 1, 674, 499, 626, 11 2, 068, 190, 344, 67 1, 092, 958, 004, 89	35.8 30.9 27.9 29.7 30.8 31.9 40.6 37.3
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TABLE 2.—Comparative internal revenue collections, fiscal years 1950 and 1951, by collection districts, States, and Territories—Continued

•			taxes		ous internal reven	Total internal revenue collections			
Collection districts	1950	1951	Percent of in- crease or decrease	1950	1951	Percent of in- crease or decrease	1950	1951	Percer of in- crease decrea
shama izona	\$64, 947, 140. 41 12, 637, 037. 94	\$77, 716, 627, 16 15, 912, 495, 80	19.7 25.9	\$20, 547, 598, 87 6, 937, 656, 19	\$20, 990, 378. 93	2.2	\$233, 208, 454. 90	\$298, 452, 466. 06	28.
kansas	97 659 980 81	30, 623, 187. 12	19.7	10, 729, 357, 56	7, 635, 988, 65 11, 098, 169, 16	19.1 3.4	74, 822, 094, 83 105, 425, 486, 38	106, 437, 924, 41	42
st California	351, 054, 476, 92	444, 143, 431, 66	26. 5	300, 811, 641, 56	327, 586, 765, 79	8.9	1, 447, 804, 476, 65	130, 984, 457, 38	24
tn Camornia	942 361 216 08	283, 574, 033, 67	17.0	212, 703, 887, 46	210, 269, 841, 70	-1.1	1, 346, 908, 918, 91	1, 825, 932, 571, 43 1, 732, 294, 768, 49	26
	07 004 004 17	84, 371, 689, 64	24. 2	52, 238, 670, 89	59, 568, 241, 03	14.0	272, 505, 614, 59	353, 849, 385, 05	28 29
nnecticut	148 072 000 14	199, 053, 506, 60	36.3	90, 613, 401. 85	117, 913, 231, 21	29.1	502 874 470 40	010,010,000,00	38
laware	206 101 103 20	354, 874, 458, 09	72.1	20, 140, 171, 76	19, 197, 756, 92	-5.1	592, 874, 470, 40 356, 901, 157, 62	818, 038, 816, 79 566, 957, 101, 64	58
orida		81, 694, 752, 46	25.7	66, 346, 778. 05	66, 328, 221, 86	-9.9	359, 387, 115, 89	467, 624, 260. 52	36
orgia	101, 668, 796. 28	125, 173, 679, 33	23.1	83, 231, 890, 23	90, 224, 686, 79	8.4	392, 518, 088, 97	497, 447, 795, 73	26
wali	18, 215, 773, 62	23, 525, 915, 53	29.1	8, 599, 467, 12	8, 136, 271, 40	-5.4	81, 400, 813, 25	98, 022, 630, 92	29
sho.	17, 619, 241. 70	21, 570, 509, 79	22.4	5, 125, 984, 80	5, 734, 602, 15	11.9	71, 828, 836, 43	91, 354, 432, 82	27
st Illinois. hth Illinois liana	945, 023, 081. 78	1, 199, 951, 888. 98	26.9	375, 147, 074, 65	448, 546, 343. 17	19.6	2,831,451,111,21	3, 632, 449, 203, 76	28
liona	94, 292, 546, 93	123, 817, 177, 33	31.3	238, 780, 921. 43	276, 972, 589. 76	16.9	565, 441, 547, 31	697, 547, 421. 04	23
8	195, 234, 143, 70 78, 335, 127, 48	249, 421, 743, 14	27.8	407, 237, 852. 28	446, 673, 719, 45	9.7	973, 283, 542, 96 345, 223, 492, 49	1, 202, 616, 546, 51	23
nsas	75, 988, 157, 97	100, 207, 966, 65 106, 031, 724, 61	27.9	32, 185, 344. 97	35, 547, 280. 75	10.4	345, 223, 492. 49	438, 239, 695, 52	26
ntucky	94, 967, 656, 57	113, 574, 838, 95	39.5	35, 623, 312, 85	37, 776, 881. 48	6.9	397, 923, 529, 99	385, 361, 679, 65	2:
uisiana	96, 149, 436. 94	100,074,000.90	26.7 6.8	592, 416, 566, 20	721, 921, 928, 80	21.9	857, 689, 175. 39	1, 056, 514, 846, 71	28
1714	20 500 050 01	192, 686, 324, 68 37, 278, 376, 91	11.0	65, 662, 321, 38 9, 411, 157, 39	69, 855, 417. 91	6.4	359, 579, 822. 04	410, 122, 482, 26	17
ryland ssachusetts chigan	160, 172, 833, 18	217, 129, 253, 45	35, 6	265, 935, 736, 43	8, 954, 861, 55 297, 608, 462, 87	-4.8	106, 919, 352, 68	127, 370, 116. 27	19
ssachusetts	277, 133, 031, 79	418, 601, 977, 17	51.0	152, 941, 003, 26	167, 758, 637, 56	11.9 9.7	1, 139, 796, 682, 40	1, 417, 285, 966, 99	28
higan	970, 871, 599, 77	1, 658, 004, 552, 82	79.8	737, 074, 168, 03	956, 492, 471, 91	29.8	1, 127, 641, 137, 55	1,486,671,308,97	31
		222, 837, 593, 14	26.7	91, 222, 418, 72	105, 471, 986, 74	15.6	2, 747, 570, 685, 81	4, 156, 021, 742, 15	61
sissippi	18, 797, 139, 87	20, 876, 671, 78	11.1	9, 852, 432, 38	11, 468, 414, 99	16.4	629, 726, 416, 59 88, 306, 655, 97	786, 759, 261, 97	24
st Missouri	223, 349, 607, 73	290, 442, 240, 21	30. 9	165, 257, 271, 75	189, 513, 529, 21	9. 2	795, 915, 739, 32	113, 976, 845. 48 994, 589, 255. 59	29 25
th Missouri	92, 897, 887, 89	124, 508, 118, 79	34.0	40, 820, 105, 59	44, 905, 682, 71	19. 9	306, 169, 405, 59	397, 691, 738, 49	29
sissippi st Missouri th Missouri ntana	16, 064, 011, 67	18, 126, 622, 13	12.8	6, 798, 807, 91	7, 975, 190, 39	4,1	74, 864, 365. 34	91, 691, 915, 68	22
UIBSEB	46, 896, 581, 36	61, 635, 663, 71	31.4	52, 599, 264, 64	55, 136, 984, 60	4.8	261, 366, 873, 27	334, 020, 815, 19	27
vada	5, 371, 025. 08	6, 849, 473, 59	27. 5	4, 173, 638, 76	5, 914, 626, 97	41.7	35, 446, 339, 28	47, 505, 504, 66	34
w Hampshirest New Jersey th New Jersey	15, 771, 654. 96	18, 791, 745, 60	19. 1	7, 890, 636, 82	6,627,470,34	-16.0	68, 755, 337, 58	87, 177, 119. 46	26
th Now Jersey	54, 545, 808, 87	56, 631, 954, 09	3, 8	32, 390, 381, 44	45, 956, 317, 41	39.1	221, 356, 744, 75	279, 405, 126, 12	26
w Mexico	218, 860, 311. 24	296, 887, 197, 91	35. 7	183, 158, 920. 57	218, 247, 977, 28	19.2	912, 618, 301, 86	1, 180, 909, 092, 66	29
t New York	7, 544, 827. 27	10, 524, 928, 02	39.5	5, 282, 839. 43	5, 561, 878. 50	6.3	57, 906, 231, 82	80, 607, 390, 45	39
and New York	130, 182, 355, 04 1, 057, 819, 336, 07	119, 983, 095, 46	-7.8	108, 487, 270, 90	112, 584, 603. 36	3.8	673, 159, 267, 62	840, 901, 236, 16	24
rd New York	964, 026, 383. 04	1, 359, 683, 018, 28 1, 252, 326, 098, 69	28.5	370, 694, 774, 92	467, 484, 654, 42	26.1	2, 401, 351, 509, 05	3, 213, 827, 250, 41	33
s New York ond New York ird New York irteenth New York enty-first New York enty-eighth New York rth Carolina	162, 224, 985, 88		29.9	428, 446, 916, 30	453, 685, 858. 11	5.9	2, 820, 570, 973. 04	3, 433, 492, 983, 26	21
enty-first New York	62, 877, 903, 91	227, 351, 004, 78 80, 153, 732, 44	40.1	91, 787, 949, 99	100, 884, 929, 09	9.9	606, 131, 449, 26	792, 367, 567, 89	30
enty-eighth New York	136, 577, 763. 68	203, 594, 704, 27	27. 5	43, 512, 192, 22 80, 882, 117, 91	55, 699, 978, 91	27.8	238, 795, 940, 99	316, 929, 5 05, 31	32
rth Carolina	166, 166, 906, 67	187, 543, 198, 74	49.1 12.9	735, 564, 125, 45	90, 167, 690, 15 753, 886, 866, 53	11.5 2.5	475, 458, 295, 98 1, 131, 446, 603, 68	646, 406, 560, 71 1, 257, 159, 936, 49	36 11

North Dakota. First Ohio. Tenth Ohio Eleventh Ohio. Elghteenth Ohio. Oklahoma. Oregon. First Pennsylvania. Twentry-third Pennsylvania. Rhode Island. South Carolina. South Dakota. Tennessee. First Texas. Second Texas. Utah. Vermont. Virginia. Washington. West Virginia Wisconsin. Wyoming.	108, 451, 331, 03 59, 926, 512, 83 488, 109, 947, 23 138, 572, 189, 04 61, 760, 617, 76 379, 616, 395, 66 104, 047, 887, 40 357, 944, 502, 04 57, 983, 605, 66 73, 664, 127, 59 8, 933, 362, 28 87, 997, 001, 26 212, 880, 235, 98 128, 909, 908, 39 22, (200, 034, 06 7, 412, 295, 31 126, 338, 032, 14 102, 939, 280, 91 66, 519, 231, 89 228, 900, 787, 63	7, 295, 394, 25 238, 919, 684, 90 151, 885, 688, 50 68, 789, 270, 89 620, 870, 380, 01 155, 446, 191, 79 77, 557, 977, 46 444, 591, 603, 60 154, 559, 915, 91 502, 933, 705, 05 68, 309, 394, 54 60, 261, 564, 75 9, 056, 524, 28 102, 787, 635, 18 240, 398, 815, 43 170, 900, 951, 96 27, 443, 097, 14 9, 552, 654, 02 148, 916, 586, 37 131, 713, 563, 66 69, 914, 216, 22 285, 183, 129, 17 8, 497, 274, 64	-7.6 39.1 40.0 14.8 43.1 12.2 6 17.1 48.5 17.8 -18.2 1.4 18.9 12.9 33.4 28.9 5.1 21.6 44.1	2, 927, 316, 82 158, 704, 997, 15 40, 196, 159, 63 17, 955, 580, 05 249, 105, 086, 47 88, 062, 831, 09 21, 712, 726, 60 344, 665, 878, 36 28, 903, 222, 19 243, 017, 296, 57 17, 662, 846, 96 12, 189, 756, 12 6, 950, 770, 15 35, 663, 609, 30 84, 396, 365, 47 80, 215, 307, 05 11, 537, 913, 89 4, 209, 748, 57 321, 730, 961, 52 49, 919, 100, 81 19, 845, 329, 77 162, 473, 416, 94 4, 556, 539, 32	3, 495, 819, 51 181, 739, 887, 65 45, 032, 728, 87 18, 461, 826, 65 287, 638, 375, 67 97, 056, 317, 09 24, 403, 646, 48 393, 908, 463, 92 39, 169, 860, 28 292, 266, 546, 83 21, 286, 906, 18 11, 313, 605, 57 6, 135, 926, 05 41, 717, 961, 28 89, 501, 193, 25 89, 501, 193, 25 89, 500, 177, 68 12, 794, 232, 39 4, 339, 605, 83 388, 264, 188, 57 53, 126, 282, 73 22, 028, 588, 39 181, 565, 607, 12 4, 687, 647, 42 9, 433, 328, 964, 07	19. 4 14. 5 12. 0 2. 8 15. 5 11. 2 4 14. 3 4. 4 20. 2 20. 5 7. 1 1. 4 17. 0 11. 6 19. 9 3. 1 4. 6. 4 11. 7 2. 9	52, 054, 181, 09 602, 806, 804, 40 300, 663, 106, 17 208, 494, 692, 58 1, 323, 616, 303, 50 413, 479, 362, 35 262, 968, 480, 36 1, 543, 826, 394, 51 224, 603, 688, 41 1, 135, 951, 534, 77 183, 795, 663, 08 175, 919, 823, 94 56, 717, 659, 42 316, 035, 571, 18 704, 543, 608, 96 586, 778, 775, 26 84, 012, 613, 78 37, 110, 977, 96 744, 061, 228, 61 462, 153, 326, 27 203, 917, 245, 25 758, 371, 687, 96 37, 425, 839, 90 38, 967, 131, 768, 37	57, 680, 973. 67 802, 981, 244. 92 411, 530, 097. 98 255, 095, 619. 51 1, 623, 321, 506. 84 494, 803, 021. 44 861, 519, 696. 84 1, 949, 436. 238. 55 392, 695, 273. 34 1, 544, 338, 915. 37 239, 708. 304. 56 191, 326, 542. 58 64. 281, 915. 85 398, 608, 919. 00 876, 483, 495. 86 806, 775, 647. 30 109, 532, 371. 32 48, 675, 291. 39 863, 146, 269. 47 602, 633, 864. 19 245, 969, 387. 30 963, 172, 326. 93 48, 984, 119. 78 50, 445, 686, 315. 16	10, 8 33, 2 36, 9 22, 4 37, 8 37, 5 26, 3 36, 9 30, 4 31, 3 30, 4 26, 1 27, 9 30, 4 27, 9 30, 9 29, 5
TOTALS FOR STA	TES AND TER	RITORIES COM	PRISIN	G PART OF OR	MORE THAN	ONE CO	LLECTION DIS	TRICT	{
Alaska California Illinois Maryland Missouri New Jersey Naw York Ohio Pennsylvania Texas Washington Puerto Rico	1, 039, 315, 628, 71 160, 172, 833, 18 316, 247, 495, 53 273, 406, 126, 11 2, 513, 708, 727, 62 777, 662, 168, 15 841, 604, 785, 19 349, 971, 144, 35 191, 489, 771, 62	414, 950, 359, 00 353, 519, 152, 00 3, 243, 085, 653, 29 1, 085, 565, 094, 39 1, 191, 995, 224, 56 411, 299, 767, 39 129, 758, 891, 82	34. 9 22. 6 27. 3 35. 6 31. 2 29. 3 29. 0 30. 9 26. 6 27. 9	\$1, 595, 186, 76 513, 515, 529, 92 613, 927, 096, 08 263, 642, 761, 34 206, 977, 377, 34 215, 549, 392, 91 1, 123, 811, 222, 24 465, 961, 823, 39 616, 586, 397, 12 164, 611, 672, 52 8, 314, 923, 05 42, 292, 975, 09	\$1, 567, 465. 98 537, 856, 607. 49 725, 518, 932. 93 295, 298, 622. 70 225, 419, 211. 92 268, 303, 394. 69 1, 280, 407, 713. 14 532, 863, 518. 84 716, 284, 861. 08 179, 001, 370. 88 51, 252, 816. 75 2, 309, 840. 17	17. 1 4. 7 18. 2 12. 0 9. 4 22. 2 13. 9 14. 4 16. 2 8. 7 6. 1 9. 7	\$17, 393, 939, 93 2, 794, 713, 395, 56 3, 396, 892, 658, 52 1, 128, 476, 407, 78 1, 192, 985, 135, 91 1, 133, 975, 046, 61 7, 215, 466, 535, 94 2, 435, 580, 906, 62 2, 964, 381, 617, 69 1, 290, 622, 384, 22 444, 759, 395, 34	\$38, 762, 327, 11 3, 558, 227, 339, 92 4, 329, 996, 624, 50 1, 413, 473, 687, 65 1, 392, 271, 994, 08 1, 460, 314, 212, 78 9, 243, 924, 053, 65 3, 292, 928, 469, 25 3, 886, 470, 439, 26 1, 683, 259, 143, 16 563, 871, 537, 08 3, 512, 278, 44	122.8 27.3 27.3 25.3 26.3 28.8 28.1 35.2 31.1 30.4 26.8 64.3

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States and Territories	Population as of Apr. 1, 1950 (Bureau of Census) 2	Percent of total popula- tion	Corporation income and profits taxes 4	Percent of corpo- ration income and profits tax pay- ments		Percent of Indi- vidual income and em- ploy- ment tax pay- ments	Miscellaneous internal revenue collections	Percent of mis- cella- neous internal revenue pay- meuts	Total internal revenue collec- tions ⁵	Percent of total internal revenue pay- ments
lahama laska	3,061,743	2.03	\$77, 716, 627. 16	0. 54	\$199, 745, 459, 97	0. 75	\$20, 990, 378. 93	0. 22	\$298, 452, 466, 06	0, 59
rizona	749, 587		1,954,671.84	.01	34, 940, 189. 29	. 13	1,867,465.98	.02	38, 752, 327, 11	.08
rkansas	- 199,081	50	15, 912, 495, 80	. 11	82, 889, 439, 96	. 31	7, 635, 988, 65	.08	106, 437, 924, 41	. 21
olifornia	1, 909, 511	1.27	30, 623, 187, 12	. 21	89, 263, 101. 10	. 34	11,098,169.16	.12	130, 984, 457, 38	. 26
alifornia	10, 586, 223	7.02	727, 717, 465. 33	5.06	2, 292, 653, 267. 10	8. 51	537, 856, 607, 49	5.70	3, 558, 227, 339, 92	7.06
olorado	1, 325, 089	- 88	84, 371, 689, 64	.59	209, 909, 454, 38	. 79	59, 568, 241, 03	.63	853, 849, 385. 05	70
nnecticut	2,007,280	1.33	199, 053, 506, 60	1. 38	501, 972, 078, 98	1, 89	117, 013, 231, 21	1.24	818, 038, 816, 79	1.62
laware	318,085	. 21	354, 874, 458, 09	2.47	192, 974, 886, 63	. 72	19, 107, 756, 92	20	566, 957, 101, 64	1.02
orida	2 771 305	1.84	81, 694, 752, 46	. 57	319, 601, 286, 20	1, 20	66, 328, 221, 86	70		1, 12
orgia	2 444 570	2, 29	125, 173, 679, 33	. 87	282,049,429,61	1.06	90, 224, 686, 79		467, 624, 260. 52	. 93
wail			23, 525, 015. 53	.16	66, 361, 343. 09	.25		.96	497, 447, 795. 73	.99
400, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	588 627	.39	21, 570, 509, 79	. 15	64, 049, 320, 88	.20	8, 136, 271. 40	.09	98, 022, 630, 02	. 93 . 99 . 19
nois	8, 712, 175	5.78	1, 322, 869, 066, 31	9, 19		. 24	5, 734, 602, 16	- 06	91, 354, 432. 82	1 .18
diana	3, 934, 224	2.61	249, 421, 743, 14		2, 281, 608, 625, 56	8. 57	725, 518, 932. 93	7. 59	4, 329, 996, 624, 80	8.58
wa	2, 521, 073	1.74		1. 73	506, 521, 083. 92	1, 90	446, 673, 719. 45	4.74	1, 202, 616, 545, 51	2.38
nsas	1,905,299		100, 207, 966. 65	· <u>7</u> 0	302, 484, 446. 12	1, 14	35, 547, 280 75	. 38	438, 239, 695, 52	. 87
ntucky	. 1,905,299	1. 25	106, 031, 724, 61	. 74	241, 553, 073. 56	. 91	37, 776, 881. 48	40	385, 361, 679, 65	. 76
uisiana	2, 944, 806	1.95	113, 574, 838, 95	. 79	221, 018, 078, 96	. 83	721, 921, 928, 80	7.55	1, 056, 514, 846, 71	2.09
tno	2, 683, 516	1.78	102, 686, 324, 68	. 71	237, 580, 739, 57	.89	69, 855, 417, 91	74	410, 122, 482, 26	.81
ine	913, 774	. 61	37, 278, 376, 91	. 26	81, 136, 877, 81	. 30	8, 954, 861, 56	.09	127, 370, 116, 27	25
ryland	3, 145, 179	2.09	217, 129, 253, 46	1, 51	901, 045, 811, 49	3.38	295, 298, 622, 70	3.13	1, 413, 473, 687, 55	2.80
assachusetts	1 4 600 514	3. 11	418, 601, 977, 17	2.91	900, 210, 693, 34	3.38	167, 758, 637, 56	1.79		2.80
Chigan	6 371 786	4. 23	1, 658, 004, 552, 82	11. 52	1, 541, 524, 717, 42	5. 79	955, 492, 471, 91		1, 486, 571, 308. 67	2.95
nnesota	9 009 409	1.98	222, 837, 693, 14	1.55	458, 450, 582, 09	1.72	105, 471, 086, 74	10.14	4, 155, 621, 742. 16	8. 24
ssissinn!	9 179 014	1.45	20, 875, 671, 78	.15	81, 631, 758, 71	.31	100, 111, 000, 74	1.12	785, 759, 261, 97	1.60
SSOUT1	3 054 653	2. 52	414, 950, 359, 00	2, 88	751, 902, 428, 15	. 91	11, 468, 414, 99	. 12	113, 975, 845. 48	. 23
ntana.	E01 094	. 39	18. 120. 622. 13	. 13		2. 82	225, 419, 211. 92	2.39	1, 392, 271, 994. 08	2.76
Draska	1 225 510	. 38	61, 635, 663, 71		65, 495, 203, 16	. 25	7, 075, 190, 39	.08	91, 691, 015, 68	. 18
vana	180 009	.11		. 43	217, 248, 166, 79	. 62	55, 135, 984, 60	. 58	334, 620, 815, 10	. 66
w Hampshire	100,088		5, 849, 473. 50	. 05	34, 741, 405. 09	. 13	5, 914, 626, 07	.06	47, 505, 504, 66	.09
w Jersey	533, 242	. 35	18, 791, 745. 60	. 13	61, 757, 903. 52	. 23	6, 627, 470. 34	.07	87, 177, 119, 46	. 17
w Mexico.	4,835,329	8, 21	353, 519, 152, 00	2.46	843, 491, 686, 09	3.17	263, 303, 394, 69	2.79	1, 460, 314, 212, 78	2.69
www.	681, 187	. 45	10, 524, 928. 02	.07	64, 520, 583, 93	. 24	5, 561, 878, 50	.06	80, 607, 390, 45	.16
w York.	14,830,192	9.84	8, 243, 085, 653, 92	22. 54	4, 720, 430, 686, 59	17. 73	1, 280, 407, 713, 14	13. 57	9, 243, 924, 653, 65	18.32
		2.70	187, 543, 198, 74	1.30 !	315, 729, 871, 22	1. 19	753, 886, 866, 53	7.99		15.32
rth Dakota	619, 635	. 41	7, 296, 394, 25	.05	46, 888, 859, 91	. 18	3, 495, 819, 51	04	1, 257, 159, 936, 49	2. 49
10	7 046 607 1	5. 27	1, 685, 565, 024, 30	7.55	1, 574, 499, 626, 11	5.28	0, 400, 019, 01		57, 680, 073. 67	. 11
lanoma	2 993 351	1.48	155, 446, 191. 70	1.08	241, 490, 512, 55		532, 863, 818. 84	5.65	3, 292, 928, 469. 25	6. 53
egon	1 591 2/1	1.01	77, 557, 977, 46			. 91	97, 956, 317. 09	1.04	494, 893, 021. 44	. 98
nnsylvania	10, 498, 012	6.97	1, 101, 995, 224, 56	. 54	259, 549, 072, 90	. 97	24, 403, 646, 48	. 26	351, 510, 696, 84	. 72
	. 10, 100, 012	0. 7/	L. 1011, 3615, 2724, 56	7.66	2, 068, 190, 344, 67	7. 77	716, 284, 861, 03	7.59	3, 886, 470, 430, 26	7, 70

Rhode Island South Carolina South Dakota Tennessee. Texas Utah Vermont Virginia Washington West Virginia Wisconsin Wyoming Puerto Rico	791, 896 2, 117, 027 652, 740 3, 291, 718 7, 711, 194 688, 862 377, 747 3, 318, 680 2, 378, 680 2, 378, 680 2, 378, 552 3, 434, 575 290, 529	. 53 1. 40 . 43 2. 18 5. 12 . 46 . 25 2. 20 1. 58 1. 33 2. 28 . 20	68, 309, 394. 54 60, 261, 564. 75 9, 056, 524. 28 102, 787, 635. 18 411, 299, 767. 39 27, 443, 007. 14 9, 552, 654. 02 148, 916, 586. 37 129, 758, 891. 82 69, 914, 215. 22 285, 183, 129. 17 8, 497, 274. 64	. 47 . 42 . 06 . 71 2. 86 . 19 . 07 1. 04 . 90 . 49 1. 98 . 06	150, 112, 003. 84 119, 751, 672. 26 49, 089, 465. 52 254, 102, 432. 64 1, 092, 958, 004. 89 69, 295, 131. 79 34, 783, 031. 54 325, 965, 494. 53 382, 859, 828. 51 154, 026, 562. 69 496, 430, 590. 62 35, 799, 197. 72 1, 502, 438. 27	. 56 . 45 . 19 . 95 4. 11 . 26 . 13 1. 22 1. 44 . 186 . 14 . 01	4, 687, 647. 42 2, 309, 840. 17	. 23 . 12 . 07 . 44 1. 90 . 14 . 05 4. 11 . 54 . 23 1. 92 . 05 . 02	239, 708, 304, 56 191, 326, 842, 58 64, 281, 915, 85 398, 608, 019, 00 1, 683, 259, 143, 16 109, 532, 371, 32 48, 675, 291, 39 863, 146, 269, 47 863, 175, 37, 08 245, 969, 387, 30 963, 172, 326, 93 48, 984, 119, 78 3, 812, 278, 44	. 47 . 38 . 13 . 79 3. 34 . 22 . 10 1. 71 1. 11 . 49 1. 91 . 10
Total	150, 697, 361	100.00	14, 387, 569, 402. 81	100.00	26, 624, 787, 948. 28	100.00	9, 433, 328, 964. 07	100.00	50, 445, 686, 315, 16	100.00

I 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 deposits of internal revenue collected on liquors through customs officers, while the latter represent the deposits of those collections in the Treasury or depositaries during the fiscal year concerned, the differences heing due to the fact that some of the collections of the latter part of the fiscal year cannot be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

Total internal revenue collections reported for credit to trust funds..... 735.65

2	1950								
Source of revenue	July	August	September	October	November	December			
orporation income and profits taxes	\$413, 240, 889. 94	\$211, 817, 464. 68	\$1, 822, 586, 340. 00	\$403, 335, 632. 77	\$213, 096, 908. 55	\$1, 907, 332, 930. 12			
ndividual income and employment taxes: Income tax not withheld	228, 208, 267. 02	97, 586, 067. 36	1, 012, 192, 033. 59	182, 772, 480. 40	103, 028, 844. 32	257, 049, 234, 62			
Withheld taxes: Income and old-age insurance Railroad retirement.	854, 910, 653, 60 1, 331, 338, 41	2, 322, 886, 648. 04 44, 289, 938. 36	102, 685, 015, 42 91, 269, 892, 11	974, 465, 154, 84 3, 249, 732, 04	2, 336, 257, 545. 12 49, 816, 326. 70	266, 716, 104, 67 94, 102, 054, 88			
Total withheld taxes	856, 241, 992, 01 3, 078, 222, 48	2, 367, 176, 586, 40 12, 133, 253, 06	193, 954, 907. 53 1, 888, 357. 76	977, 714, 886, 88 3, 392, 279, 79	2, 386, 073, 871, 82 10, 992, 992, 87.	360, 818, 159, 55 2, 190, 043, 85			
Unemployment insurance Total individual income and employment taxes_ iscellaneous internal revenue: Capital stock tax (repealed) Estate tax. Gift tax.	1, 087, 528, 481, 51 19, 087, 66 44, 634, 615, 25 1, 099, 367, 34	2, 476, 895, 906, 82 5, 921, 74 66, 279, 399, 44 952, 917, 11	1, 208, 035, 298. 88 912. 48 48, 963, 996. 51 582, 539. 84	1, 163, 879, 647. 07 1, 693, 76 49, 902, 538, 82 759, 929, 79	2, 500, 095, 709. 01 930. 44 45, 516, 803. 34 1, 211, 932. 29	620, 057, 438, 02 265, 37 41, 840, 753, 58 1, 690, 546, 54			
Alcohol taxes: Distilled sprits (imported, excise) Distilled spritis (domestic, excise) Distilled spritis rectification tax Wines, cordials, etc. (imported, excise) Wines, cordials, etc. (imported, excise) Rectifiers; liquor dealers; manufacturers of stills (special taxes) Stamps for distilled spirits intended for export Case stamps for distilled spirits bottled in bond Container stamps Floor taxes Fermented malt liquors Brewers; dealers in malt liquors (special taxes)	15, 421, 152, 42 134, 697, 062, 92 2, 826, 657, 14 186, 410, 08 4, 298, 412, 68 3, 917, 041, 96 474, 90 106, 768, 70 1, 522, 565, 12 3, 691, 01 69, 212, 951, 12 1, 849, 393, 35	17, 066, 515, 39 211, 537, 459, 49 4, 434, 613, 99 233, 316, 37 6, 221, 559, 27 1, 575, 629, 37 165, 903, 89 1, 800, 705, 91 1, 53 69, 608, 904, 17 884, 886, 07	13, 049, 804. 48 138, 824, 309. 81 3, 231, 719. 73 208, 789. 48 5, 940, 747. 85 240, 782. 14 537. 80 86, 164. 66 1, 162, 368. 02 25. 00 55, 262, 167. 79 156, 390. 04	15, 765, 703, 25 122, 068, 163, 46 2, 439, 337, 40 431, 833, 94 6, 729, 236, 79 320, 266, 69 2, 584, 82 79, 448, 62 1, 188, 413, 62 54, 699, 103, 12 117, 008, 70	17, 801, 864, 02 134, 926, 897, 64 3, 782, 288, 81 584, 583, 72 6, 233, 149, 73 148, 370, 27 330, 00 53, 367, 05 1, 219, 150, 34 2, 669, 47 48, 296, 062, 06 83, 375, 25	18, 677, 969, 11 132, 107, 684, 73 3, 652, 845, 91 529, 104, 11 5, 270, 979, 87 117, 906, 81 2, 589, 62 162, 162, 16 1, 224, 111, 74 104, 67 46, 392, 845, 85 60, 647, 62			
Total alcohol taxes	234, 042, 581, 40	313, 679, 695. 29	218, 223, 806. 80	203, 841, 100, 41	213, 132, 108. 36	208, 137, 152, 14			

Tobacco taxes: Cigars (large)	2, 990, 572, 93 3, 820, 55	4, 598, 687, 30 6, 210, 00 640, 08	3, 900, 319, 67 5, 261, 18 355, 88	4, 300, 923, 68 4, 654, 54 580, 44	4, 284, 434, 90 4, 531, 70 767, 76	2, 857, 962, 51 3, 052, 50 439, 74 86, 926, 883, 26
Cigarettes (large)	97, 750, 822, 31	137, 996, 679, 81 815, 447, 65	107, 464, 879, 82 578, 740, 93	104, 734, 533, 44	103, 875, 953, 48 593, 654, 32	558, 573, 86 1, 871, 049, 88
Cigarettes (small) Snuff Tobacco (chewing and smoking)	435, 947. 65 2, 480, 709. 08	3, 420, 167, 67,	3, 174, 382, 40 83, 167, 63	3, 404, 350, 44 121, 995, 92	2, 752, 796, 25 3, 006, 90	195, 593, 06
	56, 622, 84 110, 34	99, 692, 20 536, 58	149.19	25. 86 -		6.75 67.87
Cigarette papers and times. Leaf dealer penalties, etc. Cigarette and cigar floor taxes.	58. 55	75.78	128, 67	23. 00		92, 413, 629, 43
	103, 728, 097, 69	146, 928, 137, 16	115, 216, 385, 37	113, 180, 755, 27	111, 515, 145, 37	92, 413, 629, 43
Total tobacco taxes	1009 1809 0211 02	Carrie William Co. Carrie Co.				4, 817, 586. 44
mp taxes:	4, 138, 782. 05	4, 434, 249, 41	4, 433, 328. 08	4, 551, 401. 51 1, 996, 965. 33	4, 662, 757. 13 2, 516, 058. 29	2, 292, 903, 55
Bonds, issues of capital stock, deeds of conveyance, even	2, 276, 926, 10	2, 391, 645, 92 1, 081, 201, 94	2, 082, 972, 53 945, 894, 68	1, 109, 456, 14	746, 006, 04	642, 253, 95 4, 368, 76
Transfers of capital stock and similar interest cares. Playing cards. Silver bullion sales or transfers.	434, 526, 95 2, 200, 28	6, 858, 55	1, 201. 99	4, 356, 53	5, 935. 66	4, 308, 70
Silver bullion sales or transfers	17 000000000000000000000000000000000000	# 010 0FE 00	7, 463, 397, 28	7, 662, 179, 51	7, 930, 757, 12	7, 757, 112, 70
Total stamp taxes	6, 852, 435. 38	7, 913, 955, 82	7, 400, 001. 20	A The state of the	7.175.946.24	
The second second second		6.830,709.48	6, 869, 327, 56	2 42, 638, 008. 09	. 00, 301, 637, 34	6, 790, 020, 25
ufacturers' excise taxes: Lubricating oils	6, 096, 915. 12 46, 576, 322. 73	9, 971, 709, 48 52, 018, 883, 35	55, 158, 300, 48	46, 924, 465, 63	47, 295, 450, 25 16, 169, 369, 99	48, 845, 076, 55 16, 216, 221, 62
	19, 212, 145, 94	21, 804, 892, 69	17, 550, 526, 93	20, 352, 389, 19 9, 307, 914, 53	6, 917, 371, 85	7, 403, 940, 65
Tires and tubes	9, 467, 899, 02	11, 369, 443, 26	9, 166, 298, 12 55, 039, 182, 89	67, 027, 641, 56	59, 754, 854, 23	58, 001, 710. 10
	56, 405, 002, 73 8, 953, 669, 05	64, 506, 058. 17 9, 392, 832. 55	8, 631, 234, 49	11, 249, 922, 58	10, 689, 337.14	10, 510, 448, 71 6, 656, 049, 15
	7, 245, 340, 68	2 8, 106, 771, 93	5, 912, 402, 09	7, 140, 377, 85 12, 097, 615, 89	8, 275, 566, 43 9, 879, 152, 13	10, 507, 126, 90
Electrical energy	7, 273, 178, 22	9, 346, 457. 70	8, 602, 452, 29 678, 703, 71	3, 830, 177, 44	0 1,048,790.94	3, 435, 349, 31
Electric, gas, and on apphances	131, 132. 03	3, 131, 075, 55 4, 760, 963, 88	3, 242, 209, 76	5, 892, 095, 06	5, 359, 959, 83	5, 483, 962, 74 593, 874, 88
Radio sets, phonographs, television sets, components, etc	3, 962, 130, 18 896, 556, 42	293, 879, 97	375, 440. 10	568, 002, 87	696, 678. 29 927, 648. 79	1, 069, 182, 40
Electric, gas, and oil appinances. Electric light bulbs and tubes. Hadio sets, phonographs, television sets, components, etc Phonograph records	588, 259, 01	678, 700. 79	696, 134. 38	1, 088, 354. 26	921, 040. 19	THE STATE OF THE PARTY OF THE P
Musical instruments	The second second	0 000 MIC 10	8, 232, 719, 45	6, 484, 099, 54	7, 278, 608. 81	5, 981, 366. 38
	8, 475, 763. 41	8, 626, 740, 49 468, 869, 92	1, 417, 505, 33	1, 320, 403, 78	979, 924. 01	823, 311, 44 3, 270, 751, 32
	649, 674, 15 3, 296, 415, 82	3, 592, 936. 69	3, 156, 540, 47	3, 496, 991. 97	3, 376, 830, 69	3, 210, 101. 02
Matches Business and store machines Luggage—manufacturers' excise (suspended Apr. 1, 1944) ——————————————————————————————————	1, 412, 22	101.74		4, 437, 267, 87	3, 944, 414, 53	3, 072, 622, 69
		4, 566, 811. 47	3, 904, 784, 05 1, 079, 991, 93		1, 298, 688, 47	1, 292, 840, 19
Photographic apparatus	1, 383, 627. 62	1, 421, 163, 62 1, 292, 653, 30	1, 959, 333, 64	1, 789, 393, 51	1, 883, 493, 91	1, 583, 157. 66 64, 642. 85
Photographic apparatus Sporting goods. Firearms, shells and cartridges.	1, 148, 583, 30 20, 231, 67		62, 322.06		38, 021, 38 44, 894, 69	83, 639, 77
Firearms, shells and carridges Pistols and revolvers Fishing rods, creels, etc	20, 231. 07	27,010.00			44, 894. 69	
			101 721 400 72	217, 107, 665, 45	196, 160, 693, 70	191, 685, 295. 56
Total manufacturers' excise taxes		215, 398, 563. 50	191, 735, 409. 73	217, 107, 000, 40	A STATE OF THE PARTY OF THE PAR	

Table 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1951, by sources—Continued

Source of revenue		1950									
	July	August	September	October	November	December					
Miscellaneous internal revenue: Ratallers' excise taxes;											
Furs. Jewelry. Luggage. Toliet preparations.	14, 291, 190, 35	\$1, 404, 886, 93 15, 140, 216, 32 6, 553, 622, 29 9, 671, 335, 08	\$2, 482, 919, 10 12, 503, 288, 00 4, 830, 099, 74 7, 542, 472, 12	\$5, 303, 833. 88 15, 536, 943. 25 6, 457, 547. 53 7, 900, 314. 74	\$5, 605, 930. 26 15, 753, 932. 46 6, 932, 601. 60 8, 149, 612. 20	\$6, 735, 627. 51 15, 570, 987. 46 5, 899, 017. 12 7, 781, 091. 74					
Total retailers' excise taxes	29, 765, 373. 07	32, 770, 060. 62	27, 356, 778. 96	35, 198, 639. 40	36, 442, 076, 72	35, 986, 723. 83					
Miscellaneous taxes: Sugar. Telaphone, telegraph, radio, cahie, leased wires, etc. Local telephone service	25, 899, 828, 86 1, 709, 107, 79 18, 545, 437, 30 29, 116, 445, 48 740, 304, 38 29, 897, 486, 85 3, 694, 194, 67 2, 413, 003, 07 1, 259, 350, 72 6, 504, 928, 14 220, 00 10, 469, 30 154, 915, 79 1, 451, 993, 87 3, 534, 00 11, 090, 42	10, 893, 798, 57 30, 513, 925, 43 26, 024, 878, 72 2, 105, 399, 826, 74 34, 064, 477, 87 935, 207, 34 31, 739, 618, 37 3, 919, 666, 52 2, 971, 357, 95 972, 898, 03 6, 263, 112, 65 2, 112, 50 6, 263, 112, 65 2, 112, 50 49, 352, 85 1, 723, 041, 97 281, 10 -245, 198, 39	6, 875, 796, 32 20, 777, 455, 41 18, 354, 390, 76 1, 672, 110, 48 17, 208, 553, 56 20, 939, 570, 78 630, 640, 59 31, 462, 058, 00 3, 643, 451, 85 1, 923, 671, 187 325, 301, 80 968, 903, 03 1, 228, 50 2, 045, 07 53, 815, 64 1, 509, 927, 05 602, 15 13, 095, 31	9, 630, 550, 16 40, 846, 920, 77 29, 246, 060, 34 1, 817, 134, 60 23, 765, 153, 60 35, 816, 033, 51 716, 608, 82 35, 146, 922, 39 3, 535, 781, 36 1, 870, 576, 05 238, 342, 49 919, 241, 10 1, 549, 60 2, 233, 95 45, 176, 639, 48 435, 48 268, 018, 54	5, 892, 464, 12 23, 852, 7985, 59 16, 875, 652, 79 2, 530, 277, 68 18, 614, 772, 79 32, 594, 652, 17 718, 371, 30 4, 125, 605, 65 2, 392, 029, 76 106, 742, 88 2, 824, 446, 13 2, 824, 446, 13 1, 735, 55 46, 199, 37 1, 936, 319, 91 225, 40 664, 49	3, 769, 578, 35 29, 552, 149, 62 24, 381, 456, 41 2, 524, 867, 03 16, 577, 225, 42 31, 008, 484, 55 624, 768, 39 28, 752, 910, 97 3, 218, 135, 08 2, 006, 608, 01 54, 094, 91 604, 898, 06 00 5, 862, 28 22, 002, 68 1, 624, 106, 65 73, 35 26, 126, 21					
Total miscellaneous taxes		176, 980, 263. 02	137, 422, 517. 47	185, 586, 468. 47	146, 997, 893, 84	142, 753, 653. 97					
Total miscellaneous internal revenue	= =====================================	960, 908, 913. 70	746, 967, 744, 44	813, 240, 970. 88	758, 908, 341, 18	722, 265, 133, 12					
Grand total, all collections	2, 263, 499, 437. 45	3, 649, 622, 285. 20	3, 777, 589, 383. 32	2, 380, 456, 250. 72	3, 472, 100, 958. 74	3, 249, 655, 501. 26					

^{*} Included under "Miscellaneous taxes: All other."

Corporation income and profits taxes	297, 457, 152. 64	150,900,932.55	4, 316, 357, 089. 25	498, 753, 393. 23	244, 278, 638. 75	3, 908, 412, 030. 33
Individual income and employment taxes: Income tax not withheld	2, 527, 391, 934. 06	1,027,979.991.00	2,093,233,799.87	989, 234, 091. 60	193, 570, 535. 26	1, 195, 291, 761. 53
Withheid taxes: Income and old-age insurance Railroad retirement.	823, 752, 386, 56 1, 855, 339, 24	3, 104, 779. 022. 41 20, 861, 414. 41	408, 879, 373. 00 123, 651, 878. 26	934, 971, 046. 82 3, 687, 128. 50	3, 508, 725, 597, 61 22, 196, 872, 61	256, 490, 629, 91 128, 466, 217, 87
Total withheld taxes	830, 607, 725. 80 33, 847, 108. 87	3, 125, 640, 436, 82 135, 246, 532, 07	532, 531, 251. 26 11, 307, 378. 41	938, 658, 175. 32 6, 868, 151. 39	3, 530, 922, 470. 22 14, 867, 718. 71	379, 956, 847. 78 1, 139, 506. 80
Total individual income and employment taxes	3, 391, 846, 818. 73	4, 288, 866, 959. 89	2, 637, 072, 429. 54	1, 934, 760, 418. 51	3, 739, 360, 724. 19	1, 576, 388, 116. 11
Miscellaneous internal revenue: Capital stock tax (repealed) Estate tax Gift tax	(*) 72, 071, 185. 18 8, 046, 813. 53	(*) 49, 903, 196. 82 3, 692, 457. 26	(*) 65, 670, 287. 41 63, 266, 078. 88	(*) 49, 542, 528. 13 9, 919, 645. 02	(*) 60, 339, 220. 67 -2, 545, 459. 36	(*) 44, 458, 661. 10 2, 529, 882. 88
Alcohol taxes Distilled spirits (imported, excise) Distilled spirits (domestic, excise) Distilled spirits rectification tax. Wines, cordials, etc. (imported, excise) Wines, cordials, etc. (domestic, excise) Rectifiere; ilquor dealers; manufacturers of stills (special	13, 218, 186, 24 198, 417, 924, 65 4, 853, 207, 86	11, 883, 020, 10 158, 433, 487, 62 4, 163, 810, 08 211, 541, 67 4, 809, 840, 68	14, 017, 055. 29 123, 016, 390. 44 2, 203, 516. 31 256, 984. 71 5, 314, 113. 22	11, 181, 857. 51 64, 498, 441. 75 2, 172, 300. 19 247, 708. 26 4, 319, 907. 34	12, 114, 656. 83 78, 309, 102. 21 1, 941, 929. 84 243, 908. 34 4, 343, 651. 56	12, 164, 893. 75 77, 635, 675. 25 2, 350, 522. 95 274, 468. 44 4, 017, 176. 85
Rectifiers; liquor dealers; manufacturers of stills (special taxes) 8tamps for distilled spirits intended for export. Case stamps for distilled spirits bottled in bond. Container stamps. Floor taxes Fermented malt liquors. Brewers; dealers in malt liquors (special taxes)	1, 296, 60 138, 712, 34 1, 964, 500, 90 937, 33 51, 070, 841, 63	175, 023. 91 988. 82 103, 464. 95 1, 413, 663. 86 906. 33 41, 060, 598. 34 47, 088. 02	68, 963, 82 342, 82 105, 934, 42 1, 231, 242, 20 333, 32 52, 730, 159, 33 44, 344, 14	74, 337. 08 1, 320. 26 40, 164. 63 630, 503. 15 3, 418. 06 60, 849, 673. 85 50, 217. 90	186, 121, 35 670, 66 56, 482, 62 694, 162, 20 61, 912, 012, 73 75, 179, 48	2, 228, 668. 40 1, 067. 18 51, 245. 21 809, 270. 76 37. 50 63, 823. 040. 22 1, 026. 267. 81
Total alcohol taxes		222, 304, 734. 38	198, 989, 562, 02	134, 069, 849. 98	159, 877, 877. 82	164, 382, 334. 32

Table 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1951, by sources—Continued

Samuel America	1951								
Sources of revenue	January	February	March	April	May	June			
Tobacco taxes:									
Cigars (large)	\$3, 430, 998. 43	\$3, 298, 947. 76	\$3, 468, 926. 79	\$3, 436, 165, 48	\$3, 713, 795. 87	\$3, 919, 822. 44			
Cigars (small)	5, 285, 68 697, 20	5, 340, 00 528, 36	4, 632. 75 1, 050, 42	3, 622, 75 304, 50	4, 613. 25 669. 48	4, 590. 00 321. 89			
Cigarettes (large) Cigarettes (small)	118, 682, 229, 04	100, 331, 180, 06	106, 041, 039, 96	103, 670, 831, 82	114, 402, 802. 94	112, 147, 967, 77			
		587, 531, 72	599, 277, 98	633, 483, 04	601, 127, 94	552, 478, 24			
Tohacco (chewing and smoking) Cigarette papers and tubes	2, 999, 681. 27	2, 610, 399. 89	2, 716, 899. 16	2, 687, 829, 88	2, 867, 616, 90	2, 883, 996. 88			
Cigarette papers and tubes	89, 883, 44	68, 622. 28	20, 886. 82	170,062.02	78, 903. 58	52, 606. 06			
Leaf dealer penalties, etc Clgarette and cigar floor taxes	13.50	. 57 17. 82	25.00	14. 89 15. 00	18. 00 245. 92	26. 79 124. 24			
Organette and eight noor taxes	70.00	17.02		15.00	245. 92	124. 24			
Total tohacco taxes	125, 824, 035, 38	103, 902, 568. 46	112, 852, 788, 88	110, 602, 529. 38	121, 669, 993, 88	119, 561, 934, 31			
Q4 4									
Stamp taxes:	4, 852, 994, 68	4, 859, 149, 20	4, 658, 788, 41	5, 164, 432, 51	4, 629, 152, 33	4, 902, 457, 02			
Bonds, issues of capital stock, deeds of conveyance, etc Transfers of capital stock and similar interest sales	2, 943, 565, 37	3, 427, 488, 89	2, 301, 194, 90	2, 124, 653. 01	2, 128, 883, 93	2, 195, 698, 21			
Playing cards Silver bullion sales or transfers	620, 551, 10 13, 646, 06	604, 747, 78	617, 564, 87	588, 112, 85	430, 443, 65	401.416.73			
Silver bullion sales or transfers	13, 646. 06	4, 928. 48	7, 078. 18	5, 746. 16	40, 910. 51	3, 104. 29			
Total stamp taxes	8, 430, 757. 21	6, 896, 314. 35	7, 584, 626. 36	7, 882, 944, 53	7, 229, 390. 42	7, 502, 676, 25			
Manufacturers' excise taxes:	6.280.670.45					7.078.895.91			
Lubricating oils	40 235 437 45	6, 191, 756, 40	4, 865, 218, 09	6, 277, 517. 87	5, 881, 711, 33	* 40 518 841 00			
Gasoline Tires and tubes	3 343, 699, 572, 79	47, 826, 608, 86	37, 593, 597, 07	45, 400, 950, 52	45, 329, 320, 29 15, 028, 543, 00	5 - (52, 379, 412, 46)			
Tires and tubes	16, 749, 526, 69	12, 819, 480, 94	14, 793, 695. 01	13, 421, 126, 98	15, 028, 543, 00	14, 265, 322. 18			
Automobile trucks and busses	15, 992, 275, 54	9, 551, 769, 54 47, 720, 767, 67	8, 496, 064, 15 47, 764, 623, 96	9, 665, 238, 09 48, 387, 957, 13	12, 450, 505, 70	11, 496, 169. 92			
Automobile trucks and busses. Other automobiles and motorcycles. Parts and accessories for automobiles.	40, 501, 646, 37 8, 591, 037, 54	9, 480, 594, 99	47, 704, 023, 90 10, 571, 175, 43	10, 206, 080, 93	60, 696, 221, 92 11, 561, 457, 02	11,496,169.92 47,567,784.67 9,637,233.33			
Electrical anerov	9, 350, 553, 93	6, 861, 535, 68	8, 200, 065, 98	9, 870, 548, 48	8 014 224 30	7, 550, 401, 25			
Electrical energy Electric, gas, and oil appliances Electric light bulbs and tubes Radio sets, phonographs, television sets, camponents, etc. Phonograph records	→ 10, 467, 213, 07	8, 979, 686, 68	11, 057, 124, 80	11, 591, 890, 43	8, 014, 224, 30 13, 856, 421, 91	8, 337, 908, 92			
Electric light bulbs and tubes	2, 941, 405. 13	3, 239, 259, 70	2, 336, 966, 47	4,017,866,67	2, 852, 896, 60	2, 639, 923, 07			
Radio sets, phonographs, television sets, camponents, etc	19, 439, 773, 55	11,349,880.00	28, 390, 351, 55	18, 224, 548. 18	17, 327, 084. 80	9, 754, 384, 84			
Musical instruments	688, 823, 59 1, 038, 761, 80	502, 679. 02 860, 343. 24	675, 547, 92 1, 048, 833, 23	676, 829, 04 945, 217, 12	532, 790, 88 1, 060, 278, 57	506, 472, 99 754, 525, 05			
Mechanical refrigerators, air-conditioners, quick-freeze units.	1,000,101.00	auu, 010. 21	1,020,000.20	52 0, 211.12	1,000,218.07	104, 520.00			
Musical instruments. Mechanical refrigerators, air-conditioners, quiek-freeze units, etc	6, 589, 877, 98	5, 800, 109, 89	9, 721, 874. 57	7, 838, 528, 15	13, 159, 772, 56	8, 129, 806. 57			
Matches	507, 133, 87	678, 171. 15	1, 396, 977, 60	835, 934. 22	621, 778. 09	468,847.43			
Business and store machines	3, 852, 873. 18	4, 140, 249. 54	3, 770, 417. 31	3, 655, 974. 39	4, 905, 832. 40	3, 975, 262, 05			
Luggage—manufacturers' excise (suspended Apr. 1, 1944) Photographic apparatus	4, 131, 948. 63	3, 408, 258, 15	3,822,325,01	4 150 491 00	2 422 045 05	4, 099, 562, 02			
Sporting goods	1,384,143,17	3, 408, 238. 15 1, 188, 801, 94	1, 217, 385, 77	4, 152, 431. 90 1, 587, 970, 70	3, 451, 245, 05 1, 333, 786, 41	1, 215, 333, 37			

Firearms, shells, and cartridges Pistols and revolvers. Fishing rods, creels, etc.	1, 150, 537, 29 56, 445, 16 115, 433, 97	1, 043, 990. 05 72, 884. 69 138, 183. 89	1, 721, 338, 33 74, 264, 80 517, 039, 48	965, 483, 31 148, 028, 67 348, 748, 70	1, 891, 904, 09 93, 632, 93 487, 064, 76	1, 416, 555. 36 24, 453. 12 320, 140. 27	
Total manufacturers' excise taxes	198, 084, 415, 70	181, 855, 101. 42	193, 024, 886. 53	198, 218, 371. 48	220, 536, 472. 67	195, 058, 340. 78	
Retailers' excise taxes: Furs	9, 330, 582, 28 26, 438, 315, 15 9, 620, 026, 23 12, 255, 363, 73	8, 761, 081, 20 33, 953, 576, 30 11, 943, 272, 77 12, 867, 842, 43	6, 471, 032, 71 14, 624, 260, 54 4, 441, 447, 12 8, 534, 569, 09	4, 556, 592, 69 15, 014, 018, 48 5, 839, 810, 71 5, 746, 348, 05	3,546,318.00 16,678,206.15 8,035,765.06 9,293,461.35	2, 133, 497. 25 14, 834, 073. 62 6, 050, 104. 23 6, 622, 275. 02 31, 639, 950. 12	
Total retailers' excise taxes	57, 644, 287, 39	67, 525, 772. 70	34, 071, 309. 46	31, 100, 100.00	## TOO, 100, 00		(
Miscellaneous taxes: Sugar Telephone, telegraph, radio, cable, leased wires, etc Local telephone service Transportation of oil by pipe line Transportation of persons, seats, berths. Transportation of property Leases of safe deposit boxes Admissions to theaters, concerts, etc. Admissions to cabarets, roof gardens, etc. Olnh dues and initiation fees. Bowling alleys, pool tables, etc.	730, 033, 18 26, 994, 823, 81 3, 293, 153, 31 1, 734, 940, 08	6, 690, 245, 02 28, 530, 698, 86 25, 401, 196, 68 25, 402, 304, 54 16, 084, 491, 78 29, 359, 452, 39 1, 043, 509, 69 23, 108, 456, 32 3, 603, 317, 56 2, 586, 353, 93 35; 290, 49 224, 644, 39	6, 556, 084, 05 24, 288, 798, 03 18, 384, 402, 41 2, 189, 417, 40 19, 346, 682, 81 31, 508, 272, 43 870, 534, 55 25, 757, 924, 25 3, 143, 900, 53 2, 913, 837, 24 29, 338, 52 177, 704, 48	5, 669, 058, 21 33, 274, 380, 00 26, 406, 960, 45 2, 025, 936, 53 19, 812, 618, 76 29, 430, 887, 89 931, 238, 76 26, 971, 696, 17 3, 683, 580, 82 2, 659, 491, 92 45, 856, 16 312, 459, 17	5, 016, 906, 77 34, 599, 392, 21 27, 901, 781, 67 2, 599, 868, 02 20, 919, 521, 25 36, 730, 691, 25 906, 213, 88 28, 870, 113, 49 3, 782, 171, 39 3, 385, 591, 33 49, 520, 96 325, 151, 18	4, 715, 735, 99 26, 192, 362, 02 22, 000, 505, 27 1, 841, 503, 49 19, 999, 655, 31 31, 039, 288, 37 707, 215, 67 25, 813, 974, 30 3, 904, 254, 96 3, 262, 158, 58 443, 468, 05 1, 167, 409, 48	
Coin-operated devices. Adulterated and process or renovated hutter, and filled cheese. Oleomargarine, including special taxes. Narcotics, including marihuana and special taxes. Coconut and other vegetable oils processed. Firearms transfer and occupational taxes. All other, including repealed taxes not listed abaye.	196. 00 1, 931. 78 40, 003. 73 938, 971. 51 437. 02 208, 440. 41	779, 85 318, 30 54, 690, 76 2, 246, 821, 69 17, 26 —186, 574, 64	1, 889, 00 229, 71 36, 041, 29 661, 344, 83 206, 02 11, 460, 83	224.00 1,110.43 45,015.85 2,041,259.94 25.50 8,831.83	252. 50 1, 515. 39 77, 182. 51 2, 423, 995. 60 236. 59 12, 610. 86	1, 777. 79 773. 57 241, 547. 41 812, 909. 67 2, 587. 09 187, 612. 34	1
Total miscellaneous taxes	153, 757, 566. 92	142, 804, 014, 87	135, 868, 168. 36	153, 880, 622. 38			
Total miscellaneous internal revenue	899, 986, 183. 23	783, 884, 160. 26	811, 327, 707. 90	694, 773, 260. 73	771, 157, 963. 51	707, 178, 519. 12	
Grand total, all callections		5, 223, 652, 052. 70	7, 764, 757, 226. 69	3, 128, 287, 072. 47	4, 754, 797, 326. 45	6, 191, 978, 665. 56	

^{*}Included undar "Miscellaneous taxes: All other."

Table 5.—Summary of internal revenue collections, years ended June 30, 1950 and 1951, by sources

Sources of revenue	1950	1951	Increase or decrease (—)
Corporation income and profits taxes !	\$10, 854, 351, 108. 80	\$14,387,569,402.81	\$3, 533, 218, 294. 0
individual income and employment taxes: Income tax not withheld	7, 264, 332, 309. 32	8, 907, 539, 090. 83	2, 643, 206, 781. 5
Withheld taxes: Income and old-age insurance Railroad retirement	11, 762, 376, 846, 50 548, 038, 296, 39	15, 900, 519, 178, 00 579, 778, 133, 39	4, 138, 142, 331. 5 31, 789, 887. 0
Total withheld taxes Unemployment insurance	12, 310, 415, 142, 89 223, 135, 315, 73	16, 480, 297, 311, 39 236, 951, 546, 06	4, 169, 882, 168, 8 13, 816, 230, 3
Total individual income and employ- ment taxes	19, 797, 882, 767. 94	26, 624, 787, 948. 28	6, 826, 905, 180. 3
viscellaneous internal revenue: Capital stock tax (repealed) Estate tax Gift tax	266, 466. 18 657, 441, 481. 58 48, 785, 066. 82	(*) 638, 528, 186, 25 91, 206, 651, 12	-266, 466, 1 -18, 918, 295, 3 42, 421, 594, 3
Alcohol taxes: Distilled spirits (imported, excise) Distilled spirits (domestic, excise) Distilled spirits rectification tax Wines, cordials, atc. (imported, excise) Wines, cordials, etc. (domestic, excise) Rectifiers; liquor dealers; manufactur-	126, 344, 110. 35 1, 295, 555, 495. 03 30, 069, 499. 46 2, 599, 747. 70 70, 001, 260. 34	172, 361, 778, 89 1, 574, 472, 599, 97 35, 052, 750, 21 3, 737, 982, 99 68, 515, 969, 86	48, 017, 668, 0 278, 917, 104, 9 7, 988, 340, 7 1, 138, 185, 2 -6, 485, 280, 4
ers of stills (special taxes) Stamps for distilled spirits intended for export	9, 859, 908. 94 9, 023. 11	9, 160, 877. 83	-699, 031. 1 3, 320. 2
Case stamps for distilled spirits hot- tied in bond. Container stamps. Floor taxes. Fermented mait liquors. Brewers, dealers in mait liquors	738, 217, 04 11, 825, 062, 92 4, 994, 30 667, 410, 819, 13	1, 089, 819, 19 14, 920, 839, 82 12, 124, 22 665, 008, 720, 21	351, 602. 1 3, 095, 776. 9 7, 129. 9 -2, 402, 098. 9
(special taxes)	4, 784, 046. 53	4, 462, 168, 83	-321, 877.
Total alcohol taxes	2, 219, 202, 084. 85	2, 546, 807, 924. 84	327, 605, 839.
Tobacco taxes: Cigars (large) Cigars (small) Cigarettes (large) Cigarettes (small) Snuff Tobacco (chewing and smoking) Cigarette papers and tubes Leaf dealers penalties, etc. Cigaretta and cigar floor taxes	42, 112, 339, 00 57, 858, 56 5, 861, 48 1, 242, 844, 931, 81 7, 388, 534, 51 35, 609, 747, 69 983, 935, 57 198, 17 944, 19	44, 219, 557, 91 55, 814, 90 6, 789, 19 1, 293, 965, 853, 71 7, 235, 103, 10 33, 676, 079, 70 1, 041, 047, 75 927, 47 826, 85	2, 107, 218. -2, 043. 927. 51, 120, 921. -153, 431. -1, 199, 667. 57, 111. 734. -117.
Total tohacco taxes.	1, 328, 464, 346. 23	1, 380, 396, 000. 58	51, 931, 654.
Stamp taxes; Bonds, issues of capital stock, deeds of conveyance, etc	50, 156, 132, 86 23, 823, 426, 39 10, 546, 117, 98 122, 521, 32	56, 105, 078. 77 28, 678, 966. 03 8, 222, 176. 68 100, 335, 45	5, 948, 946. 9 4, 856, 529. 6 —2, 328, 941. 8 —22, 186. 8
Total stamp taxes	84, 648, 198. 55	93, 106, 546, 93	8, 458, 348.
Manufacturers' excise taxes: Lubricating oils. Gasoline	70 07 703 39 77,600,583.89 72,626,731,962.90, 151,785,068.86 123,629,744.97 452,065,880.28 88,732,649.83	7.7. 6.37, 431.87 97, 238, 095, 80 689, 047, 960, 98 198, 383, 241, 16 121, 284, 890, 43 653, 363, 451, 40 119, 475, 098, 78	19, 628, 512, 0 42, 315, 998, 0 46, 588, 182, 3 -2, 344, 854, 5 201, 297, 471, 1 30, 742, 373, 9 7, 480, 003, 7 41, 590, 281, 2
Electrical energy Electric, gas, and oil appliances Electric light bulbs and tubes Radio sels, television sets, phonographs, components, etc	80, 703, 833, 44 80, 405, 967, 71 20, 725, 712, 60 42, 084, 781, 30	93, 183, 837, 16 121, 996, 228, 94 30, 283, 546, 62 128, 187, 344, 37	41, 590, 261, 2 9, 557, 834, 0 86, 102, 563, 0

Table 5.—Summary of internal revenue collections, years ended June 30, 1950 and 1951, by sources—Continued

Sources of revenue	1950	1951	Increase or decrease (—)	
liscellaneous internal revenue—Continued Manufacturers' excise taxes—Continued				
Manufacturers' excise taxes—Continued	en nes por 9¢	\$10, 756, 238. 64	\$1,891,341,28	
	\$8,864,897.36	\$10, 100, 200. 04	Ψ1, 001, 021, 20	
Mechanical refrigerators, quick freeze units, air-conditioners, eto	64, 315, 895, 04	96, 319, 357, 80	32, 003, 462. 76	
Matches	64, 315, 895, 04 8, 874, 544, 80 30, 012, 088, 70	96, 319, 357. 80 10, 168, 530. 99	32, 003, 462. 76 1, 293, 986. 19	
Dusiness and store machines	30, 012, 088. 70	44, 491, 075. 83	14, 478, 987, 13	
Lnggage—manufacturers' excise (suspended Apr. 1, 1944) Photographic apparatus	205. 23	(*)	205, 23	
Photographic enparatus	39, 930, 910. 40	46, 020, 407, 06	6, 089, 496, 66 -3, 162, 722, 19	
	18, 969, 479. 35	(*) 46, 020, 407, 06 15, 806, 757, 16 2, 055, 145, 53 17, 846, 423, 75 762, 064, 14	-3, 162, 722. 19	
Fishing rods, creels, etc	0.000.007.00	2,055,145.53	2,000,140.00	
Firearms, shells, and cartridges Pistols and revolvers	9, 350, 887, 60 480, 749, 84	762, 064. 14	2, 055, 145, 53 8, 495, 536, 15 281, 314, 30	
		2, 383, 676, 697, 57	547, 623, 242, 55	
Total manufacturers' excise taxes	1, 836, 053, 455. 02	2, 303, 610, 081, 01	011,020,212.00	
Retailers' excise taxes:	45, 781, 127. 33	57, 603, 519, 91	11, 822, 392, 58	
Furs Jewelry	190, 820, 385, 54	57, 603, 519, 91 210, 239, 008, 08 82, 831, 477, 75 106, 339, 486, 92	11, 822, 392, 58 18, 418, 622, 54 5, 299, 946, 51 11, 344, 110, 40	
Tuggogo	77, 531, 531, 24 94, 995, 376, 52	82, 831, 477, 75	5, 299, 946. 51	
Toilet preparations	94, 995, 376, 52	106, 339, 486. 92	11, 344, 110. 40	
Total retailers' excise taxes	409, 128, 420, 63	457, 013, 492, 66	47, 885, 072. 03	
Miscellaneous taxes:	71, 188, 028. 96	80, 191, 884. 29	9, 003, 855. 32	
Sugar Telephone, telegraph, radio, cabie,		,		
	312, 339, 364. 05 247, 280, 578. 17	354, 659, 895, 25	42, 320, 531, 20 43, 039, 360, 66 6, 026, 895, 25	
Local telephone service	247, 280, 578. 17 16, 919, 048. 30	290, 319, 938. 83 24, 945, 943. 58	6, 026, 895, 22	
Transportation of oil by pipeline	' '			
herths	228, 738, 278. 19 321, 193, 153. 35 9, 554, 487. 58	237, 617, 256, 51 381, 341, 748, 95	8, 878, 978. 3	
Transportation of property	321, 193, 153. 35	381, 341, 748, 95	60, 148, 595, 60 14, 158, 97	
Leases of safe deposit boxes	9, 554, 487, 58 371, 244, 019, 14	9, 568, 646, 55 346, 491, 715, 42	14, 158. 97 -24, 752, 303. 72	
etc	41, 453, 393, 66	42, 646, 313, 70	1, 192, 920, 04 1, 379, 973, 83	
Club dues and initiation fees	41, 453, 393, 66 28, 739, 745, 27 3, 607, 556, 73	42, 646, 313. 70 30, 119, 719. 09 3, 609, 910. 31	1,379,973.8	
Bowling alleys, pool tables, etc	3, 607, 556. 73	3,609,910.31	2, 353. 5 556, 565. 6	
Coin-operated devices	20, 174, 015. 95	20, 730, 581. 58	000, 000. 0	
Adulterated and process or renovated butter, and filled cheese	11, 714. 36	10, 753. 54	 960. 8.	
Oleomargarina, including special taxes (repealed)	29, 296, 793, 77	34, 825. 85	-29, 261, 967. 9	
Narcotics, including marihuana and	866, 785. 42	865, 943. 91	-841.5	
special taxes Coconut and other vegetable oils	15, 857, 340. 17	19, 088, 332. 17	3, 230, 992. 0	
processed Firearms transfer and occupational	,	8, 560, 97	1, 232. 1	
Firearms transfer and occupational taxes Allother, including repealed taxes not	7, 328. 84 436, 749. 86	346, 493. 62	-90, 256. 2	
listed above*	1, 720, 908, 381. 77	1, 842, 598, 464. 12	121, 690, 082. 3	
Total miscellaneous taxes.	1, 120, 800, 001. 11	24		
Total miscellaneous internel revenue	8, 304, 897, 391, 63	9, 433, 328, 964. 07	1, 128, 431, 072. 4	
Grand total, all callections	38, 957, 131, 768. 37	50, 445, 686, 315. 16	11, 488, 554, 546. 7	
COLLECTIONS FOR CREDIT TO TRU	ST ACCOUNTS (INCLUDED IN T	ABLE ABOVE	
	44 184 44	Ange or	-\$5,442.5	
Distilled spirits (domestle)	\$6,177.86	\$130,00	-60, 112.	
Distilled Spirits rectification tax				
Manufactured tohacco				
Distilled spirits (domestle) Distilled spirits rectification tax Wines (domestic) Manufactured tohacco Coconut oil				
Total trust fund collections	6, 177. 86	735, 65	-5, 442. 2	

^{*}Included under "Miscellaneous taxes: Ail others."

^{*}Included under "Miscellaneous taxes: All other." I Includes collections from Alaskan Railroads in the amounts of \$7,123.39 for 1950 and \$6,740.63 for 1951.

Table 6.—Summary of internal revenue receipts by principal sources, fiscal years 1916 through 1951

	Income, p	Income, profits and employment taxes 1				
Year	Individual in- come and em- ployment taxes*	Corporation in- come and profits taxes?	Total income, profits and em- ployment taxes	Estate and gift taxes		
1916	\$67, 943, 595	\$56, 993, 658	\$124, 937, 253			
1917	180, 108, 340	207, 274, 004	387, 382, 344	\$6 , 076, 578		
1918			2, 852, 324, 866	47, 452, 88		
1919			2, 600, 783, 903	82, 029, 98		
1920			3, 956, 936, 004	103, 635, 56		
1921 1922			3, 228, 137, 674	154, 043, 26		
1023			2,086,918,465	139, 418, 84		
923 1924			1, 691, 089, 585	126, 705, 20		
1925	845, 426, 352	916, 232, 697	1,841,759,317	102, 966, 76		
1928	879, 124, 407	1, 094, 979, 734	1, 761, 659, 049 1, 974, 104, 141	108, 939, 89 119, 216, 37		
927	911, 980, 911	1, 308, 012, 533	2, 219, 952, 444	100, 339, 85		
1928	882, 727, 114	1, 291, 845, 989	2, 174, 573, 103	60, 087, 23		
1928 1929	1, 095, 541, 172	1, 235, 733, 256	2, 331, 274, 428	61, 897, 14		
1930	1. 146, 844, 764	1, 263, 414, 466	2, 410, 259, 230	64, 769, 62		
1931	833, 647, 798	1, 026, 392, 699	1, 860, 040, 497	48, 078, 32		
1932	427, 190, 582	629, 566, 115	1, 056, 756, 697	47, 422, 31		
1933	352, 573, 620	394, 217, 784	746, 791, 404	34, 309, 72		
1934	419, 509, 488	400, 146, 467	819, 655, 955	113, 138, 36		
1935	527, 112, 506	578, 678, 359	1, 105, 790, 865	21 2, 111, 95		
1986		753, 031, 520	1, 427, 495, 873	378, 839, 51,		
1937	1, 357, 486, 054	1, 088, 101, 089	2, 445, 587, 143	305, 547, 76		
938	2, 028, 972, 108	1, 342, 717, 850	3, 371, 689, 957	416, 874, 06		
1939		1, 156, 260, 509	2, 925, 543, 170	360, 715, 21		
940	1, 815, 538, 352	1, 147, 591, 931	2, 963, 130, 283	360, 071, 16		
1941		2, 053, 468, 804	4, 396, 980, 391	407, 057, 74		
1942	4, 448, 162, 284	4, 744, 083, 154	9, 192, 245, 387	432, 540, 28		
1943 1944	8, 128, 637, 023	9, 668, 956, 103	17, 797, 593, 125	447, 495, 67		
1945	19, 999, 377, 847	14, 766, 796, 477	34, 766, 174, 324	511, 210, 33		
1946	20, 813, 490, 787 20, 405, 363, 840	16, 027, 212, 826 12, 553, 601, 987	36, 840, 703, 613	643, 055, 07		
1947	20, 405, 363, 840	9, 676, 458, 680	32, 958, 965, 827	676, 832, 30		
948	28, 379, 123, 052	10, 174, 409, 834	31, 044, 120, 771 33, 553, 632, 885	779, 291, 07- 899, 345, 44		
949	20, 527, 934, 679	11, 553, 669, 234	32, 081, 603, 913	796, 637, 91		
1950	19, 797, 882, 768	10, 854, 351, 109	30, 652, 233, 877	796, 637, 91		
1951	26, 624, 787, 948	14, 387, 569, 403	41, 012, 357, 351	729, 729, 83		

Year	Alcohol taxes	Tobacco taxes	Manufacturers' excise taxes [‡]	All other taxes	Total internal revenue receipts
1916. 1917. 1918. 1919. 1920. 1921. 1922. 1928. 1924. 1925.	234, 008, 513 443, 839, 545 483, 050, 854 139, 871, 150 82, 623, 429 45, 609, 436 30, 368, 086 27, 585, 708 25, 904, 775	\$88, 063, 948 103, 201, 592 156, 188, 660 206, 003, 092 295, 809, 355 250, 759, 384 309, 015, 498 325, 638, 931 345, 247, 211 370, 666, 439	\$4, 218, 979 775, 078 36, 636, 607 79, 400, 266 267, 968, 579 229, 397, 837 174, 612, 288 185, 117, 058 200, 921, 721 140, 877, 326 150, 220, 488	\$48, 049, 564 27, 949, 533 162, 518, 263 398, 881, 981 643, 395, 601 645, 935, 477 480, 383, 664 279, 459, 849 297, 306, 818 201, 512, 011 196, 340, 420	\$512, 723, 288 809, 398, 640 3, 608, 955, 821 3, 850, 150, 079 5, 407, 580, 252 4, 596, 357, 062 3, 197, 451, 083 2, 621, 745, 228 2, 796, 179, 257 2, 584, 140, 258 2, 835, 999, 892

^{*}Beginning January 1951, withheld income taxes and social security employment taxes on employees and employers are paid into the Treasury in combined amounts without separation es to type of tax. The figures for prior periods have been combined accordingly in this table for purposes of comparison, but are shown separately in previous annual reports.

Table 6.—Summary of internal revenue receipts by principal sources, fiscal years 1916 through 1951—Continued

Year	Alcohol taxes	Tobacco taxes	Manufacturers' excise taxes	All other taxes	Total internal revenue receipt
	40, 10, 550	\$376, 170, 2 05	\$66, 850, 109	\$81, 174, 968	\$2, 865, 683, 13
27			51, 951, 694	92, 165, 670	2, 790, 535, 53
28		396, 450, 041	5, 723, 791	92, 937, 744	2, 939, 054, 37
29		434, 444, 543	2, 676, 261	100, 406, 288	3, 040, 145, 7
30		450, 339, 061 444, 276, 503	149, 744	65, 251, 619	2, 428, 228, 7
81			96, 195	46, 171, 256	1,557,729.9
32		398, 578, 619	243, 600, 368	149, 224, 352	1, 619, 839, 2
33	43, 174, 317	402, 739, 059	385, 291, 214	670, 073, 432	2, 672, 239, 1
34		425, 168, 897	342, 144, 686	769, 187, 665	3, 299, 435, 5
35		459, 176, 625	382, 716, 142	324, 527, 086	3,520, 208, 3
36		501, 165, 728	449, 853, 630	305, 707, 545	4, 653, 195, 3
37		552, 254, 145		317, 287, 205	5, 658, 765, 3
88		568, 181, 968	416, 753, 516	330, 465, 663	5, 181, 573, 9
39		580, 159, 206	396, 891, 003	337, 391, 665	5, 340, 452, 3
40		608, 518, 444	447, 087, 632	430, 563, 800	7, 370, 108, 3
41		698, 076, 891	617, 373, 372	821, 681, 660	13, 047, 868, 5
42		780, 982, 216	771, 902, 259	1, 274, 047, 619	22, 371, 386, 4
43		923, 857, 284	504, 746, 434	1, 274, 047, 018	40, 121, 760, 2
44		988, 483, 287	503, 461, 802	1, 733, 655, 377	43, 800, 387, 5
45	2,309,865,790	932, 144, 822	782, 510, 640	2, 292, 107, 635	40, 672, 096, 9
46	2, 526, 164, 686	1, 165, 519, 283	922, 670, 741	2, 421, 944, 159	39, 108, 385, 7
47		1, 237, 768, 302	1, 425, 259, 662	2, 147, 183, 634	41, 864, 542, 2
48		1, 300, 280, 153	1, 649, 234, 053	2, 206, 823, 007	40, 463, 125, 0
49		1, 321, 874, 770	1, 771, 632, 723	2, 280, 968, 632	38, 957, 131, 7
50	2, 219, 202, 085	1, 326, 464, 346	1, 836, 053, 455	2, 214, 951, 467	
51		1, 380, 396, 001	2, 383, 676, 698	2, 392, 716, 504	50, 445, 686, 3

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

Table 7.—Total internal revenue collections, years ended June 30, 1863 to 1951

Year	Amount	Year	Amount	Year	Amount
.863 1	\$4i,003,i92.93	1894	\$147, 168, 449. 70	1924	\$2, 796, 179, 257. 06 2, 584, 140, 268. 24
864	116, 965, 578. 26	1895	143, 246, 077, 75 146, 830, 615, 66	1925	2, 835, 999, 892, 19
865	210, 855, 864, 53	1896	146, 619, 593, 47	1927	2, 865, 683, 129, 91
866	310, 120, 448. 13	1898	170, 866, 819. 36	1928	2, 790, 635, 537, 68
867	265, 064, 938, 43	1899	273, 484, 573, 44	1929	2, 939, 054, 375, 43
868	190, 374, 925, 69	1900	295, 316, 107, 57	1930	3, 040, 145, 733.17
869	159, 124, 126, 86	1901	306, 871, 669. 42	1931	2, 426, 228, 754, 22
870	184, 302, 828, 34	1902	271, 867, 990. 25	1932	1, 557, 729, 942, 64
871	143, 198, 322, 10	1903	230, 740, 925, 22	1933	1, 619, 839, 224. 30
872	130, 890, 096, 90 113, 504, 012, 80	1904	282, 903, 781.06	1934	2, 672, 239, 194, 52
873	102, 191, 016, 98	1905	234, 187, 976, 37	1935	3, 299, 435, 572, 18
874	110, 071, 515, 00	1906	249, 102, 738, 00	1936	3, 520, 208, 381, 09
1875	116, 768, 096, 22	1907	269, 664, 022, 85	1937	4, 653, 195, 315, 28
1876	118, 549, 230, 25	1903	251, 665, 950, 04	1938	5, 658, 765, 314. 33
878	110, 654, 163.37	1909	246, 212, 719, 22	1939	5, 181, 573, 952, 58
1879	113, 449, 621, 38	1910	289, 957, 220.16	1940	5, 340, 452, 346. 78
1880	123, 981, 916, 10	1911	322, 526, 299, 73	1941	7, 370, 108, 377, 66
1881	136, 229, 912, 30	1912	321, 615, 894, 69	1942	13, 947, 868, 517, 72
1882	146, 523, 273, 72	1913	344, 424, 453, 85	1943	22, 371, 386, 496. 55
1683	144, 553, 344, 86	1914	380, 008, 893, 96	1944	40, 121, 760, 232, 7
1884	121, 590, 039, 83	1915	415, 681, 023, 86	1945	43, 800, 387, 575. 90
1885	112, 421, 121, 07	1916	512, 723, 287, 77	1946	40, 672, 096, 997. 88
1886	116, 902, 869, 44	1917	809, 393, 640, 44	1947	39, 103, 385, 741, 63
1887	118,837,301.06	1918	3, 698, 955, 820. 93	1948	41, 864, 542, 295. 40
1888	124, 326, 475, 32	1919	3, 850, 150, 078, 56	1949	40, 463, 125, 018, 61
1889	130, 894, 434. 20	1920	5, 407, 580, 251. 81	1950	38, 957, 131, 768. 37
1890	142, 594, 696, 57	1921	4, 595, 357, 061. 95	1951	50, 445, 686, 315. 16
1891	146, 035, 415. 97	1922	3, 197, 451, 083, 00	m1	468, 806, 046, 189, 44
1892	163, 857, 544. 35	1923	2, 621, 745, 227. 57	Total.	400, 000, 040, 109, 49
1893	161, 004, 989, 67	1			

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

Separate figures on corporation and individual income and excess profits tax collections not available for the years 1918 to 1924.
 Includes munitions manufacturers' tax, excess profits on Army and Navy contracts.
 For 1916 through 1982 includes taxes on sales under Act of Oct. 22, 1914; manufacturers', consumers' and dealers' excise taxes under the war revenue and subsequent acts (except soft drink taxes), and all taxes paid by manufacturers of and dealers in adulterated and process or renovated hutter, mixed flour, and filled cheess. For 1933 and subsequent years includes manufacturers' excise taxes (Act of 1932, as amended) except soft drinks.

Table 8.—Internal revenue tax on manufactured products from Puerto Rico, fiscal years 1951 and 1950, by objects of taxation

Articles taxed	1951	1950	Increase or decrease (—)	
Distilled spirits, excise tax. Distilled spirits, floor tax.		\$9, 249, 286. 72	\$3, 793, 487. 29	
Distilled spirits, rectification tax. Wines	439, 957. 33	308, 598. 18	131, 359. 15	
Fermented malt liquors				
Cigars, large		0.5 0.0		
Class A.	39.88	25.00 75.90	14.88	
Class B	150.15 133.60	579.00	74.25 —545.40	
Class D	435, 40	115.85	319.5	
Class E	2, 202, 00	1, 805, 50	396.50	
Class F	4, 316. 64	3, 358. 50	958. 14	
Class G	654, 60	184. 90	469. 70	
Cigarettes, large				
Cigarettes, small	634.55	565. 60	68. 95	
Total	13, 491, 298. 15	9, 564, 595. 15	3, 926, 603. 01	

NOTE.—Stamp sales for Puerto Rican tobacco and liquor manufactures 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 \$735.65 in 1951 and \$6,177.86 in 1950 were collected at the ports of entry and were covered into the Treasury of the United States to the credit of the treasurer of Puerto Rico, under the act of Mar. 2, 1917 (sec. 3360, Internal Revenue Code).

Table 9.—Number of returns filed during the fiscal years 1951 and 1950

	Fiscal y	rear
Type of return	1951	1950
Income taxes:		
INDIVIDUAL:		
Citizens and resident aliens	52, 383, 403	51, 726, 290
Nonresident aliens	74, 568	150, 462
Declarations of income.	5, 330, 660	5, 156, 080
Fiduciaries	366, 870	378, 134
Partnerships	891, 277	989, 091
Withholding agents	10, 104	10, 823
Copporation:	´	,
Income and profits	678, 938	659, 577
Personal holding companies	5,528	5, 926
Army and Navy contracts.	242	(1)
Exempt organizations	83, 749	104, 635
Other	17,815	42, 211
Total income tax returns	59, 842, 254	FO 000 000
Estate tax	31, 896	59, 223, 230 29, 630
Gift tax	39, 585	32, 155
	39, 000	02, 100
Payroll taxes:	1	
Withheld income and old-age insurance	13, 428, 435	20, 590, 121
Carriers	24, 575	25, 906
Unemployment insurance	556, 789	537, 867
Total payroll tax returns	14,009,799	21, 153, 894
Miscellaneous taxes	7, 351, 280	7, 100, 957
Special taxes	1, 280, 175	1, 654, 313
All other	69, 971	76, 137
	30, 511	10, 201
Grand total	82, 624, 960	89, 270, 215

¹ Not reported separately prior to 1951.

Table 10.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1951, by tax years

[Excludes additional assessments resulting from collectors' investigations]

(a) TOTAL REGULAR AND JEOPARDY ASSESSMENTS

Tax year	Items	Тах	Interest	Penalty	Total
come and declared value excess-					
profits tax:		68m 610	490 A14	\$10, 713	\$118,348
1925 and prior	75	\$57, 619	\$38, 014 2, 590	972	5, 506
1926 1927	5	1, 944 3, 128	3, 728	1 424	8, 280
1927	6 10	7 549	9, 120	1, 424 2, 828	8, 280 18, 753
1928	10	7, 542 7, 251 32, 838 23, 337	8,383 8,762	3,861	19, 884
1929	11	32 838	38, 079	2, 845	73, 763
1930	13 17	23, 337	25, 313	4 199 [52, 849
1931 1932	22	39, 492	40, 755 1	21, 035	101. 283
1933	28	63, 982	52, 254 319, 340	21, 035 8, 742 11, 252	134, 978
1934	35	63, 982 337, 849	319,340	11, 252	668, 441
1935	51	274, 180	234, 662	13, 531	522, 373
1935	86	399, 189	321,819	52 521	773, 529
1937	109	785, 924	694, 341	93, 282 193, 728 252, 248	1, 4/5, 54/
1938	160	847.394	577, 403	193, 728	1, 618, 525
1939	223	1, 564, 580 4, 830, 854	1,045,577 1,942,009 5,374,716 8,222,745	252, 248	2, 962, 405
1040	543	4, 830, 854	1, 942, 009	322, 407	7, 095, 270
1941	1,616	14, 308, 398	5, 374, 716	830, 918	20, 514, 031
	1, 616 2, 394	25, 320, 445	8, 222, 745	2, 060, 497	35, 603, 687 86, 187, 247 104, 855, 490
1943	5, 768	59, 012, 221 74, 371, 960		5, 873, 512 9, 313, 096	104 055 400
1944	8, 582	74, 371, 960	21, 170, 435	9, 313, 096	104, 500, 490
1945	13, 270	74, 906, 645 112, 457, 731 184, 265, 098	21, 170, 435 19, 617, 791 23, 692, 139	9.043.572	103, 567, 008
1946	30, 851	112, 457, 731	23, 692, 139	8, 931, 472	220, 071, 342
1947	95, 395	184, 265, 098	28, 896, 171	7, 578, 793	104 444 146
1948	131, 191	172, 149, 583	17, 806, 282	4,488,281	145, 091, 342 220, 740, 062 194, 444, 146 87, 531, 129
1948. 1949.	79, 155	81, 527, 107	4, 535, 619	4, 488, 281 1, 467, 403 34, 782	1, 260, 632
1950	597	1, 208, 645	17, 205	04, 104	1, 200, 002
1951					
(Pata)	370, 223	808, 923, 946	154, 898, 545	51, 618, 114	1, 015, 440, 606
Total	310, 220	550, 025, 015			
xcess profits tax:	84	5, 946, 233	1, 979, 067	18, 168	7, 943, 468
1940	244	8 210 494	4, 315, 756	118, 863	12, 645, 113
1941	657	8, 210, 494 27, 921, 743	12, 465, 469	719 514	41, 106, 726
1942	1, 234	52, 079, 713	94 190 880	1, 524, 738	12, 645, 113 41, 106, 726 87, 895, 331 49, 451, 356
1943. 1944.	1, 468	34, 967, 547	12, 808, 915	1, 684, 894	49, 451, 356
1914	2, 044	60 051 606	15, 718, 643	1, 524, 520	78,294,00≥
1945	601	60, 051, 606 2, 777, 255	12, 808, 915 15, 718, 643 693, 315	1, 524, 738 1, 684, 894 1, 524, 520 126, 293	3, 596, 865
	6, 332	201, 944, 591	73, 171, 945	5, 816, 990	280, 933, 52
Total					
Grend total	376, 555	1, 010, 868, 537	228, 070, 491	57, 435, 104	1, 296, 374, 13
(A) TE					
(0) 11	TAL RE	GULAR ASSE	SSMENIS		
ncome and declared value excess-	TAL RE	GULAR ASSE	SSMENTS		
ncome and declared value excess-				\$10, 713	\$116,34
noome and declared value excess- profits tax: 1925 and prior	75		\$38, 014	\$10,713 972	\$116, 34 5, 50
ncome and declared value excess- profits tax: 1925 and prior	75 5	\$67, 619 1, 944 3, 128	\$38, 014 2, 590	972	5.50
ncome and declared value excess- profits tax: 1925 and prior	75 5 6	\$67, 619 1, 944 3, 128	\$38, 014 2, 590 3, 728	972	5.50
ncome and declared value excess- profits tax: 1925 and prior. 1926.	75 5 6	\$67, 619 1, 944 3, 128 7, 371 7, 082	\$38, 014 2, 590 3, 728 8, 154	972	5.50
ncome and declared value excess- profits tax: 1925 and prior 1926. 1927. 1928.	75 5 6 9	\$67, 619 1, 944 3, 128 7, 371 7, 082	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906	972	5, 50 8, 28 18, 23 19, 35 73, 32
ncome and declared value excess- profits tax: 1925 and prior. 1926. 1927. 1928. 1929.	75 5 6 9 10	\$67, 619 1, 944 3, 128 7, 371 7, 082	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906	972 1, 424 2, 700 3, 726 2, 734 4, 112	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51
ncome and declared value excess- profits tax: 1925 and prior. 1926. 1927. 1928. 1929. 1930.	75 5 6 9 10 12 16	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 39, 254	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51
ncome and declared value excess- profits tax: 1925 and prior. 1926. 1927. 1928. 1929. 1930. 1931.	75 5 6 9 10 12 16 21	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 39, 254	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51
ncome and declared value excess- profits tax: 1925 and prior 1926. 1927. 1928. 1930. 1930. 1931.	75 5 6 9 10 12 16 21 27 34	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 39, 254 63, 844 337, 134	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51
ncome and declared value excess- profits tax: 1925 and prior. 1927. 1928. 1929. 1930. 1931. 1932.	75 5 6 9 10 12 16 21 27 34	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 39, 254 63, 844 337, 134	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 318, 681	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 666, 53 521, 96
ncome and declared value excess- profits tax: 1925 and prior. 1926. 1927. 1928. 1929. 1930. 1931. 1932. 1932.	75 5 6 9 10 12 16 21 27 34	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 39, 254 63, 844 337, 134	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 318, 681	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716 13, 412 33, 755	5,50 8,29 18,23 19,35 73,32 52,51 100,51 134,60 666,53 521,96 685,58
ncome and declared value excess- profits tax: 1925 and prior. 1928. 1927. 1928. 1929. 1930. 1931. 1932. 1932. 1933. 1934. 1935.	75 5 6 9 10 112 116 217 34 50 83 105	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 39, 254 63, 844 337, 134	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 63 234, 526 290, 088 512, 282	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716 13, 412 33, 755 40, 406	5, 50 8, 29 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 666, 53 521, 96 685, 5 1, 234, 39
ncome and declared value excess- profits tax: 1925 and prior. 1928. 1927. 1928. 1929. 1930. 1931. 1932. 1932. 1933. 1934. 1935.	75 5 6 9 10 112 116 217 34 50 83 105	\$67, 619 1, 944 3, 128 7, 371 7, 082 23, 689 23, 220 39, 254 63, 844 337, 134 274, 022 361, 740 681, 707 545, 934	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716 13, 412 33, 755 40, 406 43, 279	5, 50 8, 29 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 666, 53 521, 96 685, 58 1, 234, 39 9, 53
ncome and declared value excess- profits tax: 1925 and prior. 1926. 1927. 1928. 1929. 1930. 1931. 1932. 1933. 1934. 1935. 1935. 1935.	75 6 9 10 12 16 21 27 34 50 83 105	\$67, 619 1, 944 3, 128 7, 371 7, 082 23, 689 23, 220 39, 254 63, 844 337, 134 274, 022 361, 740 681, 707 545, 934	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911 863, 264	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716 13, 412 33, 755 40, 406 43, 279	5, 50 8, 29 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 666, 53 521, 96 685, 58 1, 234, 39 9, 53
ncome and declared value excess- profits tax: 1925 and prior. 1926. 1927. 1928. 1929. 1930. 1931. 1932. 1932. 1934. 1935. 1935. 1937. 1938.	75 5 6 9 10 12 16 21 27 34 50 83 105 154 214 521	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 39, 254 63, 844 274, 022 361, 740 681, 707 545, 934 1, 385, 539	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911 863, 264	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716 13, 412 33, 755 40, 406 43, 279	5, 50 8, 29 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 666, 53 521, 96 685, 58 1, 234, 39 9, 53
ncome and declared value excess- profits tax: 1925 and prior. 1926. 1927. 1928. 1929. 1930. 1931. 1932. 1932. 1934. 1935. 1935. 1937. 1938.	75 5 6 9 10 12 16 21 27 34 50 83 105 154 214	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 39, 254 63, 844 274, 022 361, 740 681, 707 545, 934 1, 385, 539	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911 863, 264	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716 13, 412 33, 755 40, 406 43, 279 112, 738 178, 204	5, 50 8, 289 18, 23 19, 35 73, 32 52, 51 100, 61 134, 60 686, 53 521, 96 685, 58 1, 234, 39 953, 39 1, 50, 21 1, 9, 931, 15
ncome and declared value excess- profits tax: 1925 and prior. 1926. 1927. 1928. 1929. 1930. 1931. 1932. 1933. 1934. 1935. 1935. 1937. 1938. 1939. 1939.	75 6 9 10 12 16 21 27 34 50 83 105 154 214 214 1,581 1,581	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 39, 254 63, 844 274, 022 361, 740 681, 707 545, 934 1, 385, 539	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911 863, 264 1, 778, 037 5, 220, 631 8, 070, 653	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716 13, 412 33, 755 40, 406 43, 279 112, 738 178, 204	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 665, 58 521, 96 685, 58 1, 234, 39 963, 12 2, 351, 54 6, 500, 21 19, 931, 15 34, 976, 73
ncome and declared value excess- profits tax: 1925 and prior. 1926. 1927. 1928. 1929. 1930. 1931. 1932. 1933. 1934. 1935. 1935. 1935. 1937. 1938. 1939. 1940.	75 6 9 10 12 16 21 27 34 50 83 105 154 214 521 1,581 2,335 5,663	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 39, 254 63, 844 274, 022 361, 740 681, 707 545, 934 1, 385, 539	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911 863, 264 1, 778, 037 5, 220, 631 8, 070, 631 8, 070, 631 19, 495, 427	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716 13, 412 33, 755 40, 406 43, 279 112, 738 178, 204 686, 983 1, 911, 413 6, 170, 650	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51 100, 61 134, 60 666, 53 521, 96 685, 58 1, 234, 39 963, 12 2, 351, 54 6, 500, 21 19, 931, 15 34, 976, 73 82, 692, 36
noome and declared value excess- profits tax: 1925 and prior. 1926. 1927. 1928. 1929. 1930. 1931. 1932. 1933. 1934. 1935. 1935. 1935. 1935. 1937. 1938. 1939. 1940. 1941.	75 6 9 10 12 16 21 27 34 50 83 105 154 214 521 1,581 1,581 2,335 5,663 8,432	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 38, 254 63, 844 337, 134 274, 022 361, 740 681, 707 545, 934 1, 386, 539 4, 543, 978 14, 023, 545 24, 994, 667 57, 026, 274 70, 913, 944	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911 863, 264 1, 778, 037 5, 220, 631 8, 670, 653	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716 13, 412 33, 755 40, 406 43, 279 112, 738 178, 204 686, 983 1, 911, 413 6, 170, 650 8, 008, 669	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 666, 53 521, 96 685, 58 1, 234, 39 963, 12 4, 976, 73 2, 692, 35 84, 902, 57
noome and declared value excess- profits tax: 1925 and prior. 1926. 1927. 1929. 1930. 1931. 1931. 1932. 1933. 1934. 1935. 1935. 1937. 1938. 1939. 1940. 1941. 1942. 1943. 1944.	75 6 9 10 12 16 21 21 34 50 83 105 154 214 521 1, 581 2, 335 5, 663 8, 432 13, 103	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 39, 254 63, 844 337, 134 274, 022 361, 740 681, 707 545, 934 1, 385, 539 4, 543, 978 14, 023, 545 24, 994, 667 57, 028, 274 70, 913, 944	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911 863, 264 1, 778, 037 5, 220, 631 8, 070, 631 8, 070, 631 19, 995, 427 19, 980, 562 19, 980, 562	972 1, 424 2, 700 3, 726 4, 112 20, 855 8, 639 10, 716 40, 406 43, 279 112, 738 178, 204 686, 983 1, 911, 413 6, 170, 650 8, 088, 069 7, 701, 821	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 666, 53 521, 96 685, 58 1, 234, 39 963, 12 4, 976, 73 2, 692, 35 84, 902, 57
noome and declared value excess- profits tax: 1925 and prior. 1927. 1929. 1929. 1930. 1931. 1932. 1933. 1934. 1935. 1935. 1937. 1938. 1939. 1940. 1941. 1942. 1943. 1944.	75 6 9 10 12 16 21 27 34 50 83 105 154 214 214 214 214 213 25 5663 8,432 13,103 30,636	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 39, 254 63, 844 337, 134 274, 022 361, 740 681, 707 545, 934 1, 385, 539 4, 543, 978 14, 023, 545 24, 994, 667 57, 028, 274 70, 913, 944	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911 863, 264 1, 778, 037 5, 220, 631 8, 070, 631 8, 070, 631 19, 995, 427 19, 980, 562 19, 980, 562	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716 13, 412 33, 755 40, 406 43, 279 112, 738 178, 204 686, 983 1, 911, 413 6, 170, 650 8, 068, 669 7, 701, 821 7, 711, 263	5, 500 8, 282 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 666, 53 521, 96 685, 58 1, 234, 39 963, 12 2, 551, 12 34, 976, 73 52, 692, 50 96, 902, 57 97, 349, 46 127, 087, 897
noome and declared value excess- profits tax: 1925 and prior. 1927. 1928. 1929. 1930. 1931. 1932. 1933. 1934. 1935. 1935. 1937. 1938. 1939. 1940. 1941. 1942. 1943. 1944. 1944. 1944. 1944. 1944.	75 6 9 10 112 16 21 16 21 27 34 50 83 105 5 154 214 521 1,581 2,385 5,663 8,432 13,103 30,636 95,110	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 39, 254 63, 844 337, 134 274, 022 361, 740 681, 707 545, 934 1, 385, 539 4, 543, 978 14, 023, 545 24, 994, 667 57, 028, 274 70, 913, 944	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911 863, 264 1, 778, 037 5, 220, 631 8, 070, 631 8, 070, 631 19, 995, 427 19, 980, 562 19, 980, 562	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716 13, 412 33, 755 40, 406 43, 279 112, 738 178, 204 686, 983 1, 911, 413 6, 170, 650 8, 008, 069 7, 701, 821 7, 112, 663 6, 230, 492	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 666, 53 521, 96 685, 58 1, 234, 39 963, 12 4, 976, 73 22, 692, 35 96, 902, 35
noome and declared value excess- profits tax: 1925 and prior. 1927. 1928. 1929. 1930. 1931. 1932. 1933. 1934. 1935. 1935. 1937. 1938. 1939. 1940. 1941. 1942. 1943. 1944. 1944. 1944. 1944. 1944.	75 6 9 10 112 16 21 16 21 27 34 50 83 105 5 154 214 521 1,581 2,385 5,663 8,432 13,103 30,636 95,110	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 39, 254 63, 844 337, 134 274, 022 361, 740 681, 707 545, 934 1, 385, 539 4, 543, 978 14, 023, 545 24, 994, 667 57, 028, 274 70, 913, 944	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911 863, 264 1, 778, 037 5, 220, 631 8, 070, 631 8, 070, 631 19, 995, 427 19, 980, 562 19, 980, 562	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 856 8, 639 10, 716 13, 412 33, 755 40, 406 43, 279 112, 738 178, 204 686, 983 1, 911, 413 6, 170, 650 8, 008, 609 7, 701, 821 7, 112, 663 6, 230, 492 3, 430, 832	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 666, 53 521, 96 685, 58 1, 234, 39 963, 12 4, 976, 73 22, 692, 35 96, 902, 35
noome and declared value excess- profits tax: 1925 and prior. 1927. 1928. 1929. 1930. 1931. 1932. 1933. 1934. 1935. 1935. 1937. 1938. 1939. 1940. 1941. 1942. 1943. 1944. 1944. 1944. 1944. 1944.	75 6 9 10 12 16 21 1 27 34 50 83 105 154 214 1 581 2, 335 5, 663 8, 432 13, 103 30, 636 95, 110 130, 885 78, 981	\$67, 619 1, 944 3, 128 7, 371 7, 982 32, 230 39, 254 63, 844 337, 134 274, 022 361, 740 681, 707 545, 934 1, 385, 539 4, 543, 978 14, 023, 545 24, 994, 667 57, 026, 274 70, 913, 944 71, 139, 747 108, 152, 000 179, 656, 006 169, 093, 1536	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911 863, 284 1, 778, 037 5, 220, 631 19, 495, 427 19, 980, 562 18, 507, 894 22, 693, 142 28, 020, 384 17, 472, 188 4, 483, 907	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716 13, 412 33, 755 40, 406 43, 279 112, 738 178, 204 686, 983 1, 911, 413 6, 170, 650 7, 701, 821 7, 112, 663 6, 230, 492 3, 430, 832 1, 200, 291	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 666, 53 521, 96 685, 58 1, 234, 39 963, 12 4, 976, 73 22, 692, 35 96, 902, 35
noome and declared value excess- profits tax: 1925 and prior. 1928. 1927. 1928. 1929. 1930. 1931. 1932. 1933. 1934. 1935. 1935. 1937. 1938. 1939. 1940. 1941. 1942. 1943. 1944. 1944. 1945. 1945. 1946. 1947. 1948.	75 6 9 10 112 16 21 16 21 27 34 50 83 105 5 154 214 521 1,581 2,385 5,663 8,432 13,103 30,636 95,110	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 689 23, 220 38, 254 63, 844 337, 134 274, 022 361, 740 681, 707 545, 934 1, 386, 539 4, 543, 978 14, 023, 545 24, 994, 667 57, 026, 274 70, 913, 944	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911 863, 264 1, 778, 037 5, 220, 631 8, 070, 631 8, 070, 631 19, 995, 427 19, 980, 562 19, 980, 562	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 856 8, 639 10, 716 13, 412 33, 755 40, 406 43, 279 112, 738 178, 204 686, 983 1, 911, 413 6, 170, 650 8, 008, 609 7, 701, 821 7, 112, 663 6, 230, 492 3, 430, 832	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 665, 58 1, 234, 39 953, 12 2, 351, 54 6, 500, 21 19, 931, 15 34, 976, 73 82, 692, 35 98, 902, 57 97, 349, 46 137, 957, 86 138, 996, 33 86, 315, 73 995, 74
noome and declared value excess- profits tax: 1925 and prior. 1926. 1927. 1928. 1929. 1930. 1931. 1932. 1933. 1934. 1935. 1935. 1937. 1938. 1939. 1940. 1941. 1942. 1942. 1943. 1944. 1945. 1946.	75 6 9 10 12 16 21 1 27 34 50 83 105 154 214 1 581 2, 335 5, 663 8, 432 13, 103 30, 636 95, 110 130, 885 78, 981	\$67, 619 1, 944 3, 128 7, 371 7, 982 32, 230 39, 254 63, 844 337, 134 274, 022 361, 740 681, 707 545, 934 1, 385, 539 4, 543, 978 14, 023, 545 24, 994, 667 57, 026, 274 70, 913, 944 71, 139, 747 108, 152, 000 179, 656, 006 169, 093, 1536	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911 863, 284 1, 778, 037 5, 220, 631 19, 495, 427 19, 980, 562 18, 507, 894 22, 693, 142 28, 020, 384 17, 472, 188 4, 483, 907	972 1, 424 2, 700 3, 726 2, 734 4, 112 20, 855 8, 639 10, 716 13, 412 33, 755 40, 406 43, 279 112, 738 178, 204 686, 983 1, 911, 413 6, 170, 650 7, 701, 821 7, 112, 663 6, 230, 492 3, 430, 832 1, 200, 291	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 666, 53 521, 96 685, 58 1, 234, 39 963, 12 4, 976, 73 2, 692, 35 84, 902, 57
noome and declared value excess- profits tax: 1925 and prior. 1926. 1927. 1928. 1929. 1930. 1931. 1932. 1934. 1935. 1938. 1938. 1939. 1940. 1941. 1942. 1942. 1943. 1944. 1945. 1946. 1947. 1948. 1949.	75 6 9 10 12 16 21 1 27 34 50 83 105 154 214 1 581 2, 335 5, 663 8, 432 13, 103 30, 636 95, 110 130, 885 78, 981	\$67, 619 1, 944 3, 128 7, 371 7, 082 32, 289 23, 220 39, 254 63, 844 337, 134 274, 022 361, 740 681, 707 545, 934 1, 386, 539 4, 543, 978 14, 023, 545 24, 994, 667 57, 026, 274 70, 913, 944 71, 139, 747 108, 152, 000 179, 656, 006 169, 083, 314 80, 631, 545	\$38, 014 2, 590 3, 728 8, 154 8, 543 37, 906 25, 179 40, 508 62, 119 318, 681 234, 526 290, 088 512, 282 362, 911 863, 284 1, 778, 037 5, 220, 631 19, 495, 427 19, 980, 562 18, 507, 894 22, 693, 142 28, 020, 384 17, 472, 188 4, 483, 907	972 1, 424 2, 700 3, 726 4, 112 20, 855 8, 639 10, 716 13, 412 33, 755 40, 406 43, 279 112, 738 172, 204 686, 983 1, 911, 413 6, 170, 650 8, 088, 083 7, 701, 821 7, 112, 663 6, 230, 492 3, 430, 832 1, 200, 201 24, 612	5, 50 8, 28 18, 23 19, 35 73, 32 52, 51 100, 51 134, 60 665, 58 1, 234, 39 953, 12 2, 351, 54 6, 500, 21 19, 931, 15 34, 976, 73 82, 692, 35 98, 902, 57 97, 349, 46 137, 957, 86 138, 996, 33 86, 315, 73 995, 74

Table 10.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1951, by tax years—Con.

(b) TGTAL REGULAR ASSESSMENTS—Continued

Tax year	Items	Tax	Interest	Penalty	Total
Excess profits tax: 1940	84 241 647 1, 214 1, 450 2, 024	\$5, 946, 233 8, 203, 504 27, 816, 720 51, 090, 177 34, 154, 822 58, 480, 732 2, 744, 538	\$1, 979, 067 4, 311, 949 12, 424, 500 19, 680, 088 12, 570, 314 16, 260, 193 682, 451	\$18, 168 118, 324 705, 988 1, 575, 860 1, 560, 018 1, 368, 204 121, 979	\$7, 943, 468 12, 633, 777 40, 947, 208 72, 346, 125 48, 285, 154 76, 109, 129 3, 548, 968
TotalGrand total	6, 254	188, 436, 726 973, 400, 408	67, 908, 562 216, 455, 578	5, 468, 541 48, 434, 753	261, 813, 820 1, 238, 290, 730

(A) ASSESSMENTS ON AGREEMENT WITHOUT 90-DAY LETTER

(c) ASSESSMENTS (JN AGRE	EMENT WITE	1001 90-DA	I LEITEI	
Income and declared value excess-					
profits tax:				Ī	
1925 and prior	75	\$67,619	\$38,014	\$10,713	\$116,346
1926	5	1,944	2,590	972	5, 506
1927		3, 126	3, 728	1, 424	8, 280
					18, 235
1928		7,371	8, 164	2,700	
1929		7,082	8, 543	3, 726	19, 351
1930	12	32, 689	37, 906	2, 734	73, 329
1931,		23, 220	25, 179	4, 112	52, 51 1
1932	20	38, 674	39, 861	20,566	99, 101
1933	25	60, 614	58, 853	7,634	127, 101
1934		333, 674	315, 465	10, 715	659, 855
1935		242, 775	207, 726	13, 295	463, 796
1936		168, 522	136, 371	33, 524	338, 417
1937		464, 956	352, 714	39, 792	867, 462
		364, 326	248, 852	34, 654	647, 632
1938	166			67, 490	1, 840, 831
1939		1,093,422	679, 919		1, 840, 831
1940		4, 012, 347	1, 487, 079	152, 210	5, 651, 636
1941		12, 488, 411	4, 491, 115	495, 487	17, 475, 013
1942	1, 961	22, 738, 395	7, 145, 976	1, 453, 649	31, 336, 220
1943	4,545	45, 855, 632	15, 406, 351	4, 390, 538	65, 652, 521
1944	6, 920	69, 540, 681	16, 227, 755	5, 504, 243	81, 272, 679
1945		58, 923, 062	15, 257, 168	5, 861, 537	80, 041, 767
1946		95, 638, 180	19, 915, 912	5, 579, 714	121, 133, 806
1947		169, 471, 379	26, 243, 073	5, 222, 594	200, 937, 046
1946		165, 908, 724	17, 118, 454	3, 302, 731	186, 329, 909
1940	70 705	00, 500, 72%	4, 452, 837	1,192,889	85, 816, 238
1949	78, 767	80, 170, 512		1,192,000	00, 010, 400
1950		943, 431	15, 688	18,605	977, 724
1951					
Total	355, 682	718, 600, 770	129, 925, 293	33, 428, 449	881, 954, 512
Excess profits tax:				!	1
1940	63	5, 786, 616	1, 873, 389	11, 750	7, 671, 755
1941 1942	174	7, 364, 748	3, 855, 006	70, 492	11, 290, 246
1049	497	24, 415, 096	11, 016, 668	405, 906	35, 837, 670
1943		39, 067, 493	15, 887, 980	1,047,086	-56, 002, 559
1944		28, 351, 298	10, 660, 745	1, 156, 818	40, 168, 861
		53, 636, 116	14, 852, 855	924, 209	69, 413, 180
1945		0 000 007			2, 602, 928
1946	551	2, 069, 007	507, 416	26, 505	2, 002, 928
Total	5, 263	160, 690, 374	58, 654, 059	3, 642, 766	222, 987, 199
Grand total	360, 945	879, 291, 144	188, 579, 352	37, 071, 215	1, 104, 941, 711

Table 10.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1961, by tax years—Con.

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

Tax year	Items	Tax	Interest	Penalty	Total
ncome and declared value excess-				ļ	
profits tax:			ļ		
1925 and prior					
1926					
1927					
1820					
1930					
102)					
1032			# 0.0		\$2, 439
1022	1	\$1,220	\$1, 219 300		620
1934	1	320 676	606	\$117	1.399
1035	3 6	3,606	2,682	221	6, 509
1936	7	8, 864	4,520	516	13, 900
1987	ំ នំ	4. 263	1,945 1,766	388	6,598
1939	1 13	2, 944	1,766	428	5,138
1040	49	47, 043	25,099	12, 267 105, 526	84, 409
1041	103	469, 501	221,539	258, 079	796, 566 1, 592, 086 7, 653, 516 9, 330, 492
1042	149	925, 426 4, 618, 295 5, 811, 297	408, 581	1,241,880	7, 653, 516
1943	402	4, 618, 295	1, 793, 341 1, 936, 947	1 1 582 248 1	9, 330, 492
1944	604	5, 811, 297 6, 675, 43 3	1 869 845	1, 377, 547 1, 285, 659	9, 922, 525
1945	940 1,699	10, 043, 431	2, 222, 896	1, 285, 659	13, 551, 986
1946	2,633	9, 474, 332	2, 222, 896 1, 659, 232 318, 957	985, 172	12, 118, 736
1947	1,471	2, 888, 735	318, 957	123, 419	3, 331, 111
1948	199	459, 323	30, 948	7,402	497, 673 18, 021
1950		12, 014		6,007	10,021
1951					
Total	8, 289	41, 446, 723	10, 500, 423	6, 986, 876	58, 964, 022
Excess profits tax:				4 002	98, 280
1940	. 6	58, 2 68	35, 207	4,805 39,032	478, 401
1041	. 16	303, 509	35, 207 135, 860 261, 924	116, 410	970, 821
10/9	_ 3/	590, 487	1 146 170	369, 953	6, 169, 576
10/9	_ 80	4, 653, 444	1,146,179 982,026	170,651	4, 167, 265
1044	_	9,014,000	634, 946	158, 897 25, 826	4, 167, 265 2, 884, 777
1945	102	3, 014, 588 2, 090, 934 507, 312	130, 508	25,826	663, 646
1946	356	11, 218, 542	3, 326, 650	887, 574	15, 432, 766
Grand total	8,645	52, 665, 265	13, 827, 073	7,874,450	74, 366, 788
(e) ASSESSMENTS BASE		TTPULATIO	BEFORE	THE TAX C	OURT
	1	1	1	<u> </u>	
ncome and declared value excess				1	
profits tax: 1925 and prior					
1000					
1926 and prior 1926					
1929					
1930					
1931	1	\$580	\$64	7 \$290	\$1,51
1933		2,010			5,06
1934					
1935	2	30, 50	7 26, 13	8	56, 64
1936		164, 05	3 146,54	1	330, 59 288, 92
1937]] 3	166, 37 97, 71	1 122, 45 5 66, 05	3 98	171, 24
1938	14	97, 71	5 66,05	3 7,476 8 44,047	401, 48
1939	28	219, 83	3 137,00	6 10,839	513,01
1940	04	322, 49 679, 25	137, 55 0 179, 68 5 317, 59 0 413, 51	85,108	1.081.98
1941	123	1 050 05	0 413 51	1 179,858	1 651 41
1942	176 483	1, 058, 05	7 1,408,74	0 408, 410	5, 508, 66 6, 643, 73
1943			8 1,221,90	4 640, 818	6, 643, 73
1944	664		8 1,076,94	0 337, 338	1 5.889.44
1945	630		5 429,03	169,743	2,507,66
1946	372	594, 44	1 98,60	16 20,800	713, 8
1947	126	149, 28	0 15,89	1 4,392	169, 56 1, 39
1949			4.	×8	- ^{1,38}
1950					
1951					1

5, 663, 501

17, 311, 342

Table 10.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1951, by tax years—Con.

(e) ASSESSMENTS BASED UPON STIPULATION BEFORE THE TAX COURT-Continued

Тах уеаг	Items	Тах	Interest	Penalty	Total
Excess profits tax: 1940	8 32 68 95 86 89 16	\$22, 626 215, 511 2, 266, 836 3, 116, 339 1, 811, 079 1, 974, 062 162, 378	\$13, 993 133, 423 907, 961 1, 013, 619 600, 260 537, 791 42, 952	\$1, 613 7, 393 62, 902 97, 991 85, 570 102, 743 69, 648	\$38, 232 366, 327 3, 237, 799 4, 227, 940 2, 496, 909 2, 614, 596 274, 978
Total	394	9, 568, 922	3, 249, 999	427, 860	13, 246, 781
Grand total	3, 684	26, 880, 264	8, 913, 500	2, 389, 152	38, 182, 916

(f) ASSESSMENTS MADE AFTER DECISION BY THE COURT

Income and declared value excess-					
profits tax:					
1925 and prior	ŀ		ļ	ļ	
1926 and prior					
1927					
1928					
1929					
1930					
1981					
1932					
1933					
1934	1	\$3,140	\$2, 916		40 OF
1935	i	\$0,140 64	\$2, 910		\$6, 056 120
1936	2		4,494	\$10	
	2	5, 554 41, 516	32, 595	910	10,058
1937	10			761	74, 111
1939	7	80, 630 69, 340	46, 061	701	127, 452
	23	162,098	44, 021		114, 134
1940	57		86, 173	2,888	251, 159
1941		386, 378	190, 383	862	677, 623
1942	49	272, 796	102, 585	19, 627	395, 008
1943	233	2, 911, 900	886, 990	78, 757	3, 877, 647
1944	307	1, 780, 958	593, 956	280, 760	2, 655, 674
1945	265	1, 066, 134	303, 891	125,399	1, 495, 424
1946	210	561, 504	125, 297	77, 547	764, 348
1947	160	115, 853	19,471	1,921	137, 245
1948	43	146, 575	18, 886	290	165, 751
1949	. 5	407	24		431
1950					
1951					
m-1 1	1 055	E 604 045	O 1== =00	-00 -05	-0.000.04
Total	1,375	7, 604, 847	2, 457, 799	589, 595	10, 652, 241
Ti		- 			
Excess profits tax:	-	FO 500	20 470	İ	105 001
1940	7 19	78, 723	56, 478		135, 201
1941		319, 736	187, 660	1,407	508, 803
1942	45	544, 201	237, 947	116, 770	900, 918
1943	63	4, 252, 910	1,632,310	60, 830	5, 946, 050
1944	65	977, 857	327, 283	146, 979	1, 452, 119
1945	38	779, 620	234, 601	182, 355	1, 196, 576
1946	4	5, 841	1,575		7, 416
Total	241	e 050 000	9 677 674	E10 041	10 145 000
1.0181	241	6, 958, 888	2, 677, 854	510, 341	10, 147, 083
Grand total	1, 616	14 562 702	E 192 620	1 000 000	90 700 704
CLEARCH FORM	1,010	14, 563, 735	5, 135, 653	1,099,936	20, 799, 324

Table 10.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1951, by tax years—Con.

Tax year	Items	Тах	Interest	Penalty	Total
ncome and declared value excess-					
profits tax:		}			
1926		-			
1927			***************************************	\$128	\$518
1928	1	\$171	\$219 219	135	533
1929	1	179		112	434
1930	1	149	173	87	338
1931	1	117	134	179	665
1932	1	238	248	103	376
1933	1	138	135		1, 910
1934	1	715	659	536	413
1935	1	168	136	119	88, 046
1936	8	37, 449	31, 731	18, 866	239, 152
1937	4	104, 217	82, 059	52, 876	
1938	6	300, 460	214, 492	150, 449	665, 401
1939	9	279, 041	182, 313	139, 510	600, 864
1940	22	286, 876	163, 972	144, 203	595, 05
1941	75	284, 853	154,084	143, 935	582,87
1942	59	325,778	152,092	149,084	626, 95
	105	1, 985, 947	805, 987	702, 962	3, 494, 89
1949	150	3, 458, 016	1, 189, 673	1, 305, 026	5, 952, 91
1944	167	3, 765, 898	1, 109, 997	1, 341, 751	6, 217, 540
1945	215	4, 315, 731	999, 997	1,816,809	7, 133, 533
1945	285	4, 609, 093	875, 787	1,348,301	6, 833, 18
1947	306	3,056,269	334, 094	1, 057, 449	4, 447, 81
1948		895, 571	52, 712	267.112	1, 215, 39
1949	184 29	253, 200	1, 517	10, 170	264, 88
1950	29	200, 200	1,011	20,210	
1951		*************			
Total	1, 687	23, 960, 264	6, 351, 530	8, 651, 902	28, 963, 69
Excess profits tax:					
1940					11, 336
1941	3	6, 990	3, 807	539	
1942	10	105, 023	40, 969	13, 526	159, 51 15, 549, 2 0
1943	20	10, 989, 536	4, 510, 792	48,878	1, 166, 20
1944	18	802,725	238, 601	124,876	1, 160, 20 2, 185, 54
1945	20	1, 570, 874	458, 350	156,316	
1946	7	32, 717	10,864	4,314	47,89
101011111111111111111111111111111111111					19, 119, 69
Total	78	13, 507, 865	5, 2 63, 383	348, 449	19, 110, 00
Grand total	1, 565	37, 463, 129	11,614,913	9, 000, 351	58, 083, 39
	-,	, ,		1 1 1	44.4
(h) JEOPARDY ASSESSM	ENTS UN PR	DER BANKR OCEDURE	UPTCY AN	D DISSOLU	T10N
Income and declared value excess-	1 [ļ .	
	i			[
1925 and prior	<i></i>				
1098					
1927	J				
1090	1			l	

	ŀ				
income and declared value excess-	I				
profits tax:	i				
100% and puion					
1000					
1927	- " _				
1928					
1920					
1930					!a
1931					
1932					
1933					
1024					
1007					
1097					
			l		
1000		\$17	\$10	\$4	\$31
1940	3	901	487	107	1,495
1941		9,032	3, 627	2, 163	14,822
1942	8		180, 171	13, 131	651, 809
1943	16	458, 507		25, 208	690, 636
1944	22	499, 295	166,133	14, 824	654, 664
1945	32	501, 258	138, 582	14,824	877. 987
1946	74	642,503	148, 397	87,087	
1947	161	2,006,626	297, 321	27, 363	2, 331, 310
1948	227	1,375,981	121,735	138, 787	1,636,503
	128	355, 333	20,920	38, 910	415, 163
1949	10	60, 940	1,057	795	62, 792
1950	10	00,020	1,00.		
1951					
		F 010 303	1, 078, 440	348, 379	7, 337, 212
Total	682	5, 910, 393	1,070.440	040,070	.,
F		<u> </u>	(<u></u>	\	-

Table 10.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1951, by tax years—Con.

(A) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE—Continued

Tax year	Items	Tax	Interest	Penalty	Total
Excess profits tax:					
1941	1	\$3,658	\$2, 003 25, 655	\$4,499	\$5,661 102,964
1942	6	72,810 10,862,343	4,451,033	S, 534	15, 321, 910
1944	10	174,096	59,468	34, 517	268, 081
1945	10	1,157,887	349, 852	15,941	1, 523, 680 17, 867
1946	4	11,914	5, 953		17,007
Total	37	12, 282, 708	4, 893, 964	63, 491	17, 240, 163
Grand total	719	18, 193, 101	5, 972, 404	411,870	24, 577, 375

(i) FRAUD JEOPARDY ASSESSMENTS

ome and declared value excess- rofits tax:					
1925 and prior	[
1926					
1927					
		\$171	\$219	\$128	\$518
1928	î l	179	219	135	533
1929	- 1	149	173	112	434
1930	1 1		134	87	338
1931	1 1	117		179	665
1932	1]	238	248		376
933	1 1	138	135	103	
934	1 1	715	659	536	1, 910
	11	158	136	119	413
935	3	37, 449	31, 731	18,866	88.046
936	ı i	104, 217	82,059	52,876	239, 152
937	*	300, 460	214, 492	150, 449	665, 401
938	6		182, 313	139, 510	600, 864
939	9	279, 041			595, 020
40	21	286, 859	163, 962	144, 199	
141	32	283, 952	153, 597	143, 828	581, 377
42	51	316, 746	148, 465	146, 921	512, 132
	89	1, 527, 440	625, 816	689, 831	2, 843, 087
H3	128	2, 958, 721	1, 023, 740	1,279,818	5, 262, 279
944	135	3, 264, 640	971, 315	1, 326, 927	5, 562, 882
45			850, 600	1,731,722	6, 255, 550
46	141	3, 673, 228	578, 466	1, 320, 938	4, 501, 871
47	124	2, 602, 467			2, 811, 309
948	79	1, 680, 288	212, 359	918, 662	
949	56	540, 238	31,792	228, 202	800, 232
1950	19	192, 260	460	9,375	202, 095
951		/			
1901				·	\
Total	905	18, 049, 371	5, 273, 090	8, 303, 523	31, 626, 484
ess profits tax:					
1940					
1941	2	3,332	1,804	539	5,675
	l 4	32, 213	15,314	9,027	56, 554
1942	10	127, 193	59, 759	40, 344	227, 296
943			179, 133	90, 359	898, 121
1944	12	628, 629		140, 375	661,860
1945	10	412, 987	166, 498		30, 029
1946	3	20, 803	4, 911	4, 314	30,020
Total	41	1, 225, 157	369,419	284, 958	1,879,534
Grand total	946	19, 275, 028	5, 642, 509	8, 588, 481	33, 506, 018

Table 11.—Income and profits tax deficiencies appealed to the Tax Court, fiscal year ended June 30, 1951

Тах уеаг	Returns involved	Deficiency	Penalty	Total
930 and prior	15	\$275, 582	\$159, 125	\$434, 70
931	7	96, 891	52, 101	148, 99
932	.₋i & l	310, 479	119,743	430, 22
933	9 !	134, 267	94,832	229,09
934	. 8	75,891	51, 293	127, 18
935	10	145, 348	100, 988	246, 33 66, 15
936	15	49, 158	16, 993 122, 151	388, 02
937		265, 874	232, 574	645, 19
.938		412,625 391,922	155, 297	547, 21
939		2, 439, 987	194, 772	2, 634, 75
940	1 011	9, 837, 565	299, 182	10, 136, 74
941	*** F90	13, 983, 492	1, 261, 608	15, 245, 10
942	-i - 000	27, 757, 605	3, 893, 621	31, 651, 22
943 944	1 '0 '0	32, 839, 921	4, 737, 305	37, 577, 22
945	4 790	37, 837, 842	4,118,908	41, 956, 75
946		21,049,592	2,814,736	23, 864, 32
947	0,000	23, 208, 014	2, 228, 472	25, 436, 48
948	1 1 0.00	11, 292, 066	543,771	11, 835, 83
949	347	23, 658, 231	76, 243	23, 734, 47
980	11	51,382	856	52, 2
Year and amount undetermined	38			
Total	10, 703	206, 113, 734	21, 274, 571	227, 388, 30

Table 12.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1950, by collection districts

	D	ealers in	leaf toba	200		Leaf tohac	co exported	hy dealers		Leaf tobac	co received	from farm	ers hy 1—
District	In husi- ness Jan. 1, 1950	Opened	Closed	In husi- ness Jan. 1, 1951	Unstemmed	Stemmed	Scraps	Stems	Total	Dealers in leaf tobacco	Cigar manufac- turers	Tobacco manufac- turers	Total
Alahama	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California	4	ő	ĭ	3									
Sixth California	5	Ō	1	4									**********
Connecticut	. 56	3	1	58	465, 546				465, 546	17, 765, 527	221		17, 765, 748
Delaware		0	0	39			110		61, 236	16, 931, 554	1 990		18, 933, 443
Florida Georgia		40 250	35 251	63	1 20 627		2 244		5, 340, 981	114, 844, 694			
First Illinois	10	250	201	10	5, 338, 037		2, 011		0,040,001	117, 017, 001			111,011,001
Indiana	17	10	12	15						8, 424, 348	26, 984		8, 451, 332
Kentucky		248	251	477	30, 915, 190	524, 658	129, 580	2		413, 408, 801			413, 408, 801
Louisiana	1	0	0	1		74, 811							184, 514
Maryland	. 58	43	42	59	6, 205, 454				6, 205, 454	41, 491, 550			41, 491, 550
Massachusetts		1	1	13						3, 355, 633			3, 356, 266
Michigan		0	1	2						975 410			275, 419
Minnesota First Missouri	1	0	0	1 2						210, 219			210, 415
Sixth Missouri		ı	Ĭ	9						4 427 620			4, 427, 620
New Hampshire		, ,	۰	٥						4, 427, 620	3,178		3,178
Fifth New Jersey	4	0	0	4									
First New York	. 4	15	1	5	412		6						
Second New York	90	15	8	96	18, 487, 581	47, 829		29, 462	18, 564, 872	6, 630, 291			6, 630, 291
Third New York	35	3	7	31	927, 947	7, 851			935, 798				5, 848, 477
Fourteenth New York	7	0	1	6	200	694			894				654, 778
Twenty-eighth New York	2	787	807	518	80, 760, 040	1-160-050-	490 AEE	929 008	83, 200, 832	867, 993, 058			867, 993, 058
North Carolina First Ohio	538 24	187	10	20	80, 700, 040	1, 100, 200	400, 400	000,000	00, 200, 002	14, 216, 637	40		14, 216, 677
Tenth Ohio		ŏ	10	5									8, 255, 951
Eieventh Ohio		ĭ	i	i						84, 560			84,560
Eighteenth Ohio		Ô	Ō	ā							610		610
Oregon.											395		395
First Pennsylvania	. 79	0	3	76	128, 482				128, 482	52, 489, 472	88, 892	708	52, 579, 072
Twelfth Pennsylvania		1	1	7							10, 857		10,857
Twenty-third Pennsylvania	. 3	0	0	3	169, 813					134, 953, 906			134, 953, 906
South Carolina Tennessee		192 153	189 158	109 265	18, 745, 943 28, 107, 866	004 619	101, 641	42, 129	24, 246, 249	126, 450, 742			126, 451, 727
First Texas		103	108	205	28, 107, 800	991,010	101,041	42, 128	21, 210, 210	85, 930	1 256	200	87, 186
Virginia.		127	151	238	268, 708, 347	16, 309, 402	653, 753	2, 882, 539	288, 554, 041	180, 997, 884	1,200		180, 997, 884
West Virginia		7	6	10	200, 100, 011					6, 507, 413			6, 507, 413
Wisconsin.		Ó	3	24	17, 631				17, 631	25, 491, 584	276		25, 491, 860
Total, 1950	1	1, 889	1,944	2 177	454, 057, 906	19, 128, 108	1, 326, 890	3, 787, 218	478, 300, 122	2, 053, 585, 719	135, 341	186, 207	2, 053, 907, 267
Total, 1949	2, 232 2, 176	1, 961	1, 905	2, 177 2, 232	456, 044, 529	19, 504, 648	679, 615	3, 514, 581	479, 743, 373	1, 884, 874, 370	98, 867	229, 099	1, 885, 202, 336
		 	39				647, 275	272, 637		168, 711, 349	36, 474		
Increase Decrease		79	. 39	. 55	1, 986, 623	978 540		212,001	1, 443, 251				100, 704, 801
Decrease		.1 . 12	1	.1 00	1 1,000,020	1 010,010			1 2, 210, 201			- ,	

¹ In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 39,128,564 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

an 1975 men altonomora Enterprendicione	N	umber o	factorie	g 1			М	aterials used	in manufacti	uring tohacco	·		
District	In husi- ness Jan. 1, 1950	Opened	l	In busi- ness Jan. 1, 1951	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
First California	6	0	1	5	Pounds 19, 401	Pounds 389, 930	Pounds 93, 079	Pounds 3,853	Pounds	Pounds 52, 620	Pounds 156, 426	Pounds 83, 049	Pounds 798, 359 11, 65
Sixth California	12	0	2	10	314	368	2, 204 3, 747	8,779 3,936				5	7, 68
Delaware	1	0	Ō	ĭ	1, 290, 815	138, 371	162, 800 30, 266	452, 676 66, 749	370, 669 381, 226	227, 142		5, 387, 380	2, 276, 966 11, 695, 95
First Illinois Eighth Illinois		0	2 0	17 12	5, 464, 819	138, 371	71, 445		707				72, 15: 31, 12
Indiana	8	1	2	7	6, 180		19, 786 11, 169		1, 206		1, 226	2,725	11, 16
IowaKansas	4		1 0	1 1	337						3, 034, 181	2, 180, 830	20, 677, 37
Kentucky	12	2	1	13 13	4, 631, 803 12, 020	3, 209, 039 216	1, 576, 107 86, 503	4, 499, 293 23, 905	965, 924 30, 927	580, 194 13		80	153, 66
Massachusetts	12 16	1 2	0	17	54, 615	2, 869, 989	1, 379, 552	16, 816	21, 617	558, 749	1, 318, 948	1, 583, 006	7, 803, 29 11, 32
Minnesota	. 3	Ō	1	2	2, 309, 742	10, 865, 183	11, 321 574, 782	121, 114	1, 789, 742	2, 416, 448	3, 554, 066	1,720,348	23, 351, 42
First Missouri Fifth New Jersey	. 8	0	1 1	6	3, 648, 498	56,779	208, 819	3,441	5, 378, 470	534, 283	88,038	233, 913	10, 152, 24 2
New Mexico	. 0	<u>ī</u>	1	15	162,005	56.852	25 257, 199	5,300					481,35
First New York Second New York	. 15 26	2	2 0	26	40, 456	7, 581	14, 140	26, 903	14, 648	1, 790	386 7. 093	224 891	104, 33 47, 51
Third New York	9	0	2 2	7 3	77, 851	15,042 48	5, 594 2, 969	11, 5 74 4, 557	4, 886 5, 960	4, 284	17, 705	1, 228	114, 60
Fourteenth New York Twenty-first New York		1 0	0	9	1, 307		466,898		3, 930		1,060	1,350	474, 54 7, 68
Twenty-eighth New York	. 8	0	9	8 8	44, 177, 482	2, 835, 725	3, 434 10, 405, 690	4, 254 636, 729	2, 284, 817	7, 702, 805	11, 755, 894	5, 951, 559	85, 650, 70
North Carolina First Ohio	. 3	0	l ō	3	2, 860, 800	2, 560, 630	1, 903, 817	109, 912	545, 851	656, 366 194, 289	2, 125, 724 845, 095	2,011,863 1,073,174	12, 774, 96 4, 881, 87
Tenth Ohio.	. 3	0	0 2	3	2, 064, 443 2, 840	21, 747	676, 642 126, 023	4, 487 1, 493		191, 209			130, 35
Eighteenth Ohio	. 2	ŏ	1 0	2			600	269	69, 946	108, 322	341,374	123, 954	2, 428, 53
First Pennsylvania	. 28	3 0	2	29	199, 185	11,681	1,351,983 85	222, 090	00, 020	100,522			′ 8
Twenty-third Pennsylvania	. 8	ō	1 1	7	74		26, 667						26, 74 1, 52
Rhode Island Tennessee		0	0	9	976 6, 865, 310	2, 455	550 127,605	12, 719, 997	2, 014, 635	368, 258	138, 952	184, 151	22, 421, 36 35, 47
First Texas	_ 2	l ŏ	l ō	2	15, 515		14, 197	5,359			400		68
Utah Virginia		0 0	1 1	0 5	6,090,391	9, 223, 328	661 1, 174, 975	10, 810	3, 079, 698	1, 872, 665	2, 934, 193	2, 424, 666	26, 810, 72 12, 967, 10
West Virginia	. 3	Ĭ	0	3	8, 806, 144	29, 171	44, 105	27, 445 329	393	394, 513	589, 267	3, 076, 062	174, 63
Wisconsin	. 10	1	2	9	210		174, 092	·				26, 040, 458	246, 590, 37
Total, 1950 Total, 1949		16 22		285 300	88, 804, 173 91, 494, 007	32, 294, 125 30, 242, 197	21, 011, 526 21, 902, 182	18, 892, 070 19, 683, 032	16, 965, 252 17, 503, 306	15, 672, 741 16, 860, 128	26, 910, 028 26, 726, 116	26, 950, 495	251, 361, 46
Increase		-	-			2, 051, 928					183, 912	910.037	4, 771, 09
Decrease		6	12	15	2, 689, 834		890, 656	790, 962	538, 054	1, 187, 387		910,087	7, 1, 1, 0

Includes only those factories producing a taxable product, excluding 171 quasi manufacturers whose operations are reported in table 15.

	To	Tobacco manufactured	tured	Tobacco manufactured Manufactured tobacco rem	500 100	Manufac	Manufactured tobacco removed	removed	100
Dim	e de la companya de l		Serap	11, 300, 181		Without par	Without payment of tax		
gm,	I WIS	Line-ent's	smoking, and snuff!	Total	For export	For use as sea stores	For use of the United States	Total	Tax-paid
Pounds	Pounds	Pounds	Pounds 791,863 11,925 8,209	P	Pounds 35,035	Pounds	Pounds	Pounds 35, 035	12
	372	1,977,710	1,863,439 9,723,378 71,080 31,396	1,86,11 98,107 1,080 1,080 1,080 1,080	36,865	19		36, 926	21
315, 530	1,099,036	23, 937	19, 163, 648 177, 033 7, 251, 556	190	258, 380	36, 180	2,387	296, 947	20, 199,
8, 415, 738	564, 275	118,945	15, 718, 8, 352,	24, 817, 076 8, 358, 795	741,756	3,862	3, 207	748,825	7,826, 10, 24,068,
		2, 121	450,286 103,705 53,802 118,248	450, 286 103, 705 23, 802	39,827			39, 827 513	162, 202, 162, 163, 163, 163, 163, 163, 163, 163, 163
30, 693, 417	740,047	808	6,654 19,367,687 11,943,948 4,946,117	80, 801, 151 12, 190, 714 4, 946, 117	638,004 241,828	35, 874 5, 675	186,728 3,227 40	860, 606 250, 730 40	80,028, 11,922, 5,072,
		57,810	2, 217, 988	27, 27, 798	9, 424			9, 424	2,270,
22, 083	2, 092, 625 12, 972 926, 737	1, 114	18, 301, 430 23, 378 661	36,350	903				20, 418,
241 020	F 407 173	Dien Green Co.	10, 770, 328	10, 770, 328	45,879	98, 374	118, 655	3, 063, 617	10, 994, 779
41, 902, 543	5, 180, K21	2,757,097	188, 006, 365	235, 189, 487 238, 941, 826	4, 809, 000	175,026	314, 317	5, 388, 412	230, 242, 24
PERSONAL PRINT	1134 maio	The state of the s	というとうないないという	The state of the later of the later of	TON, BOIL	1. 10000 1	The state of the state of	-	MAN PAR MET NO. OF THE

Quasi tobacco	manufacturers	classified:	Number	of	factories	operatea
LE 15Quasi tobacco and tobacco	co material hand	lled, calend	lar year 1	950		

	Number of fac-		92	On hand	Jan. 1, 1950		F
Class 1	tories in business Jan. 1, 1950	Un- stemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounda 20 145	Pounds	Pounds	Pounds
	8	4, 965	122	20, 145 78, 193 136, 321 1, 268, 007	118181190018	E.H.B.I.	305
	14	0 100 105	11,686	136, 321	2,348	196, 557	96, 339
	34	2, 109, 125	11,000	1, 037 80, 244	21, 217	58, 519 37, 009, 122	10, 462
	10	7,580	261, 055	80, 244 2, 246, 658	6, 450, 070	37, 009, 122 692, 834	2, 528, 640 61, 692
	32 19	2, 679, 539	299, 964	2, 240, 000		U82, 354	
	2	12	10	162	701	16	436
Total	163	4, 801, 221	572, 837	3, 830, 767	6, 474, 336	37, 957, 048	2, 697, 874
MEETE	Opened			Re	ceived		
MANUAL PROPERTY.	U Indian	White take	The same	401 701	101		9 3
and the second	1 0	1,795	3, 328	491, 721 359, 392			10, 510
	0 3			1,003,723 10,794,545 135,714 2,526,445 7,782,895		10 500 150	
	0	23, 362, 493	79, 568	135, 714	11,892	10, 598, 158	812, 969 3, 147 27, 806, 473
	0	354 6, 767 30, 721, 542	4,700 3,336,723	2, 526, 445	0 012 002	1,777,037 210,381,448 7,768,981	27, 806, 473
	3	30, 721, 542	175, 364	1, 182, 890	8, 613, 063	1, 100, 981	384, 57
	1 0	106, 460 26	195, 527	634	4, 213	2, 434	11, 200
Total	8	54, 208, 587	3, 795, 218	23, 095, 069	8, 629, 168	230, 528, 058	29, 028, 880
And the second	Closed	AR SA	PLANT Z	Rei	moved		1 4 1
	1	STATE OF BUILDING	1,097	457 667	ward all a		1 8 3
***************************************	3 1	1,795	1,001	457, 667 367, 946 1, 055, 951			10, 510
	1 2	88, 187	1,563	1, 055, 951		11 956 994	1, 664, 170
	2 0		1,000	371, 652	25, 747	1, 450, 237	28, 510
-	0	(8)		83, 954		33, 445	28, 350
	6 2	19, 731, 210	1,555 4,891,676 3 74,811	27, 458, 433 371, 652 83, 954 1, 288, 494 7, 929, 640	21, 782, 246	11, 256, 824 1, 450, 237 33, 445 215, 853, 754 819, 473	28, 510 28, 350 19, 543, 291 581, 08
	0	17	\$ 408, 645 5	409	13, 911	702	2, 09
Total	15	19, 825, 132	5, 379, 352	39, 014, 146	21, 821, 904	229, 414, 435	21, 858, 01
	In business Jan. 1, 1951		3030+-	On hand	Jan. 1, 1951		o olean
***************************************	8 38			53, 666			
-	13	4, 965		66, 068 77, 516		************	308
***********	35	2, 350, 109	14, 312	1, 247, 741	2, 348 13, 742	479, 839	136, 589
	3 10 29	149	********	77, 516 1, 247, 741 2, 444 68, 705	13, 742	86, 095 14, 877, 448	1, 574 3, 282, 177
************	29	3, 377, 034	162, 546	1, 593, 676	6, 693, 393	479, 839 86, 095 14, 877, 448 473, 233	3, 650
-	18		292, 685		1, 662	85	964
	100	5 720 0th	469, 543	3, 109, 816	100000	155	
Total							
Loss Gain	156	5, 732, 257 33, 452, 419	409, 343	3, 109, 810	6, 711, 145	15, 916, 700 23, 153, 971	3, 425, 260 6, 443, 483

ab blacco; class 3, dealers in imported scrap tobacco; class 2, dealers in domestic scrap tobacco; class 3, dealers in imported and domestic scrap tobacco; class 4, producers of scrap filler totorage, scraps, etc.; class 6, manufacturers of fertilizer, insecticide, nicotine, etc.;

1 Transferred to registries.

2 Experted.

Table 16.—Cigars: Number of factories operated, quantity of tobacco used, number of cigars manufactured, and removed without payment of tax, calendar year 1950, by collection districts

		Number of	factories ¹	:	Tobacco ı	ised in maki	ng cigars 2	Cigars we	ighing more	than 3 poun	ds per thousa	nd
District	In busi-			In husi-			Scraps.		Rem	oved withou	t payment of	tax 3
17200100	ness Jan. 1, 1950	Opened	Closed	ness Jan. 1, 1951	Un- stemmed	Stemmed	cuttings, and clip- pings	Manufactured	For export	For use as sea stores	For personal consumption	Total
Alabama		0	0	4	Pounds 1,091,457 226	Pounds 2 286	Pounds 1, 790, 001	Number 123, 657, 742 31, 618	Number	Number	Number 58, 557	Number 58, 557
Arkansas First California Sixth California Colorado Connecticut	25 34 3	0 2 5 0 2	1 11 0 6	26 28 3 55	133, 775 100, 990 1, 116 221, 498	22, 468 465, 159 1, 448 258, 977	164 3, 658 560 56, 139	10, 797, 763 27, 965, 443 141, 239 24, 558, 281		106, 500	23, 290 61, 979 2, 622 188, 036	53, 290 190, 479 2, 622 188, 035
Delaware Florids Georgia First Illinois	122 10 141	0 17 1 4	0 19 5 15	120 6 130	7, 953, 712 880, 850 91, 533	1, 679, 346 74 94, 681	767 11,034,068 1,647,967 45,390	56,000 1,016,455,544 116,720,778 11,191,038		73,000	2, 424, 494 4, 182 182, 177 20, 335	11, 085, 594 29, 682 182, 177 20, 335
Eighth Illinois Indiana Iowa Kansas	21 6	0	3 3 0	39 18 6 2	23, 102 1, 464, 972 5, 587 466	6, 986 373, 772 623	4, 586 145, 187 1, 107	1, 673, 750 85, 592, 974 360, 058 22, 700	52, 500		36, 415 3, 108	88, 915 3, 108
Kentucky Louisiana Maine	14 4 6	0 0	3 1 0	12 3 6	616, 133 457, 689 4, 888	1, 507, 269 692, 491 4, 379	68, 807 231, 205 1, 148	119, 729, 525 77, 085, 783 575, 023	7, 500		35, 387 6, 248	35, 387 7, 500 6, 248
Maryland Massachusetts Michigan Minesota	92 48	1 4 4	2 13 10 3	7 83 42 28	180, 882 426, 443 302, 129 8, 704	26, 904 203, 685 702, 885 6, 224	204, 269 405, 641 82, 613 3, 054	20, 136, 956 50, 416, 233 52, 951, 731 874, 318	1, 500 193, 500		121, 969 143, 386 10, 956	1, 531 123, 469 336, 886 10, 956
First Missouri Sixth Missouri Montana Nebraska	23 5 2	1 0 0	3 0 0	21 5 2	37, 244 36, 535 93 526	23, 865 70, 330 2 317	7, 681 1, 311 11 267	3, 190, 184 6, 005, 537 4, 622 57, 479			69, 914 297 72 429	59, 91 4 297 72 429
Nevada New Hampshire First New Jersey Fifth New Jersey	1 14 12	0 1 0	0 1 1 6	1 14 11 49	431, 737 745, 792 1, 291, 650	15, 348 1, 396, 962 3, 285, 802	264, 968 328, 069 46, 430	34, 660, 639 129, 513, 361 238, 891, 211	5, 500 143, 100		137, 224 23, 805 204, 769	142, 724 176, 905 626, 519
New Mexico First New York Second New York	1 108 82	1 7 5	1 16 4	99 83	555 1,081,389 433,096	29 70, 089 93, 651	38, 983 17, 702	26, 050 53, 008, 236 28, 777, 733			100 166, 503 75, 299	100 166, 503 75, 299
Tbird New York Fourteenth New York Twenty-first New York Twenty-eighth New York	100 114 16	5 8 0 2	18 18 2 4	87 104 14 33	37, 380 304, 083 14, 182 44, 322	130, 185 697, 213 2, 166 1, 819	20, 408 14, 833 740 2, 749	9, 960, 941 52, 235, 266 845, 218 2, 114, 963	28,750		47, 117 3, 793	72, 468 79, 317 3, 793 13, 414

North Carolina North Dakota	7 2	9 1	2	5	299, 208 107	225 129	358, 623 37	30, 463, 921 13, 600			41, 127	41, 12
First Obio	13	ž	1	11	80, 092	153, 976	948	9, 321, 886			22. 269	22, 26
Tenth Ohio	13	ĩ	ñ	14	998, 024	2, 023, 652	409,684	150, 970, 008	156 000		316, 031	471,03
Eleventh Ohio	lži	â	ĭ	ii	19, 503	164	12,773	1, 833, 393	156,000	~~~	310,031	471,03
Eighteenth Ohio	29	ĭ	7	23	349, 664	49,876	426, 458	40, 614, 417			51, 375	51. 37
)regon	4.1	â	1	3	1.126	494	355	102, 472			91, 379 2, 472	2, 47
irst Pennsylvania	285	13	43	255	15, 078, 969	10, 478, 601	6, 686, 764	1, 594, 337, 108	17, 955, 075	3, 250, 600		
welfth Pennsylvania	22	ň	70	200	4, 427, 673	7, 885, 601	585, 264	740, 868, 602	7, 070, 250		533, 296	21, 738, 97
wenty-third Pennsylvania	24	î	Ě	20	158, 203	5, 212	08, 014	13, 894, 536			62, 325	8, 167, 57
Chode Island	18		2	20	35, 389	564	9, 210	2, 131, 468			6,051	6,00
outh Carolina	2	ň	4	20							3, 291	3, 29
outh Dakota		X	Ų	2	1,081,308	1, 313, 424	446, 237	188, 840, 661	1, 312, 250	52, 500	1,041	1, 365, 79
ennessee	1 1	× N	Ţ	, ,	6	799		900		- +		
Wrst Texas		Ϋ́	2	3	643, 709		790	30, 651, 209			1,349	1, 34
cond Texas		1	ň	4	93, 792	146, 187	690	11, 084, 955			2,160	2, 10
Jush		9	o o	2	898	314	1,434	132, 789		-	2,001	2,00
74rmont	1 1	9	Ü	1	1, 219	4, 034		295, 402			2,052	2, 05
The Fall	ايًا	Ų I	0	1	11	46		3, 063			63	•
highia	6	0	1	5	2, 546, 752	553, 591	77, 303	166, 422, 766		88, 250	859	1, 009, 10
Vallington	1 .≛ l	9	1	3	225	224	177	34,064			1, 239	1, 2
Voel Virginia	13	2	2	13	1,004,944	1, 132, 737	428	104, 173, 895				
Visconsin	113	6	19	100	107, 593	49, 774	103, 660	12, 616, 387			143, 603	143,60
Visitifing.	1	0	0	1	2	7		420			45	4
oi								ļ				
misian Wtal, 1950.		119	264	1,667	45, 368, 685	35, 635, 029	25, 689, 477	5, 399, 089, 952	36, 950, 125	4, 619, 300	5, 315, 666	46, 885, 09
m(m T otal, 1949	1,982	144	305	1,821	43, 311, 515	36, 391, 422	24, 756, 916	5, 452, 994, 329	32, 673, 176	7, 233, 450	5, 611, 112	45, 517, 73
ansas. An Increase				 -	0.055.050		<u> </u>		<u> </u>			_
11 Decrease				~~~	2, 057, 070		932, 561		4, 276, 949			1,367,35
ghth Hinois	161	34	41	154		756, 393		53, 905, 277		2, 614, 150	295, 446	
eorgia	<u> </u>	···			4		!	<u></u>	<u> </u>	'		
orida. eorgia		CIGAL	RS WEIG	HING N	OT MORE	THAN 3	POUNDS P	ER THOUSAN	ID			
claware	i				1	·	1					
MACH Callornia					11	44	44	36, 300				
Proper Work					616	993	1 44	425, 640				
Trat Wew York Sundsing Wew York					2,007	1, 278	713	1, 133, 420	2,000			
Ling that for that	*****				65, 482				2,000			2,00
K30835					00,482	44, 768	107, 222	67, 281, 240	82,000			82, 00
9D907FAFAT 1056	h				(00 1:0	47 000	107.050	00 070 000	04.000			
apan T otal, 1950 Total, 1949	}Included i	in above fac	etories		68, 116	47, 083	107, 979	68, 876, 600	84,000			84, 00
1 Uva1, 1010	P				\ 83, 281 °	184, 049	1, 581	83, 460, 200		7,000		7, 00
Increase							106.398		84 000			77 00
*****************	I				1	.	1 110.398	ı	. 84 (88)			77 1

136, 968

14, 583, 600

7,000

15, 165

¹ The number of factories in business includes factories which manufactured small cigars.
2 Average quantity of leaf tobacco used per 1,000 large cigars, 23.55 pounds; 1,000 small cigars, 3.99 pounds. The number of large cigars of each class removed tax-paid at different tax rates is shown in the following table.
2 Cigars were also removed from factories without payment of tax for use of the United States as follows: First Pennsylvania, 136,550.

Table 17.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1950, by collection districts 1

					1	1	1	
District	Class A (manufactured to retail at not more than 2½ cents each)—tax, \$2.50 per thousand	Class B (manufactured to retail at more than 2½ cents each and not more than 4 cents each)—tax, \$3 per thousand	Class C (manufactured to retail at more than 4 cents each and not more than 6 cents each)—tax, \$4 per thousand	Class D (manufactured to retail at more than 6 cents each and not more than 8 cents each)—tax, \$7 per thousand	Class E (manufactured to retail at more than 8 cents each and not more than 15 cents each)—tax, \$10 per thousand	Class F (manufactured to retail at more than 15 cents each and not more than 20 cents each)—tax, \$15 per thousand	factured to retail at more than 20 cents each)—tax,	Total
	Number	Number	Number 128, 199, 250	Number 8, 850	Number 16, 450	Number	Number	Number 128, 224, 550
Alabama			128, 199, 250	18,518	2 500			31.868
Arkansas			1,030,050	770, 275	847, 150	270 525	10 675	11, 430, 775
Arkaisas First California Sixth California Colorado Connecticut		8, 402, 000	234, 550	255, 300	19, 111, 691	7 497 916	10, 675 213, 985	27, 313, 842
Bixth California	400		204, 350 51, 150	11, 550	80, 475	600	210, 200	143, 775
Colorado		107 000	509, 825	4, 263, 850	18, 100, 045	1 200 275		24, 189, 995
Delaware		107,000	42,350	13, 650	1 ' '	1		56,000
Florids	10 488 900	12 8KB 810	600, 373, 341	252, 041, 090	76, 208, 742	11, 836, 267	55, 002, 920	1,019,574,359
Florida	2,645	943, 150	119, 486, 325	49, 750	24 775	11,000,201	00,002,020	120, 506, 645
Georgia	177 800	750	390, 150	856, 092	7 953 695	1, 071, 793	546, 400	10, 996, 380
First Illinois Eighth Illinois	177,000	100	53, 150	780, 750	04-140-	, ,	'000	1, 651, 825
Eighth minois	149 706	1 005 400	4,846,708	21, 961, 053	57, 198, 247	39, 425	9,350	86, 108, 908
IndianaIowa	170, (20)	1, 33, 000	1,010,100	175, 750	143, 450	l		352, 200
Vorger	14 900	30,000	25, 100	1,0,,00	110, 100			39, 300
Kansas Kentucky Louislana	59 000	184 100	1, 204, 650	187, 100	114, 161, 475	5, 460	i ·	116, 800, 775
K-entucky	20,000	102, 100	4, 350	12, 247, 700	56, 523, 588		383, 425	77, 203, 613
Maine			18, 500	213, 250	338, 175			569, 925
Maryland	200		18, 850, 600	456, 700	978, 975	4,600	500	20, 291, 575
Magaahuaatta	888 000	625 500	3,064,055	30, 562, 145	14, 288, 512	770, 550		50, 024, 112
Massachusetts Michigan Minnesota	72 000	132,000	7, 552, 950	2, 732, 475	42, 674, 995		7,025	54, 105, 925
Minnooto	12,000	102,000	373,900	89, 100	422,075	7 575	28, 150	920, 800
First Missouri 8ixth Missouri	53 000		93, 850	1, 037, 950	1, 925, 275	7,700	1, 950	3, 119, 725
Cirth Miccourt	00,000		2, 293, 500		4, 031, 069	·		6, 493, 119
Montana			3,000		1,550	t		1 4,550
Nebraska				23,000	19,750			57, 200
Many Harmachina				447, 350	34, 587, 029	2,000		35,044,354
First Nam Largay	197 825		1 7,482,700	3, 467, 180	111, 015, 322	3, 690, 143	1, 127, 502	126, 980, 572
Fifth New Jarsey	202.346	8, 151, 250	00.804.878	12, 100, 158	142, 457, 859	8, 322, 356	1, 955, 756	238, 994, 600
Fifth New Jersey New Mexico			25, 050					26, 050
First New York	698, 850	19, 187, 825	10, 327, 630	21, 378, 430	3, 817, 440	256, 975		55, 627, 010
Second New York		15, 728, 900	5, 538, 850	1, 081, 950	3,007,987	1, 381, 164	606, 501	28, 085, 752
Third New York		182,600	2,512,540	1, 140, 104	4,077,501	1, 236, 986	1, 218, 410	10, 534, 541
Fourteenth New York	21.5, 100	827, 250	1,820,800	980, 125	46, 327, 330	1,623,325	287, 275	52, 081, 205
Twenty-first New York	34,000	291, 000	130, 550	180, 550	149, 575			
Twenty-first New York Twenty-eighth New York North Carolina	65,000	651, 500	520, 100	117, 100	536, 325			1, 990, 025
North Carolina			25, 855, 875	5, 409, 642	38,850			31, 304, 357
North Dakota			13,000	600	1	.		13,600
First Ohio	20,000	5,600	349,600	230, 400	8, 831, 932	46,700		9, 484, 232
First Ohio		2,061,500	4, 735, 400	37, 550, 780	109, 587, 327	638, 372		154, 563, 379
Eleventh Ohio	23, 800	238, 100			50			1, 894, 295

and the second section of the second second second second second second second second second second second second	A STATE OF THE PARTY OF THE PAR	Marie Control Control						
Eighteenth OhloOregon	7, 200	545, 350	29, 121, 905 15, 350	3, 057, 450 26, 650	6, 693, 520 57, 350	11, 150 450	14, 178, 477	39, 436, 575 99, 800 1, 583, 134, 080
First Pennsylvania Twelfth Pennsylvania Twenty-third Pennsylvania	4, 901, 700 3, 168, 700 21, 800	9, 089, 500 14, 815, 750 1, 232, 150	583, 404, 120 151, 355, 452 12, 893, 493 948, 300	95, 614, 919 45, 732, 973 906, 000 42, 325	825, 071, 652 493, 953, 224 121, 980	9, 497, 190	123, 200	718, 646, 489 15, 176, 323 2, 065, 975
Rhode Island South Carolina South Dakota	80, 000 46, 450	905, 500 65, 610, 450	1, 149, 300 400	10, 900 500	111, 532, 617			178, 348, 717 900 28, 124, 385
Tennessee First Texas Second Texas			1, 584, 950 - 803, 200	11, 138, 850 1, 004, 800 107, 950	16.320	2, 986, 230		10, 782, 240 124, 270 292, 850
Utah Vermont Virginia	35, 200		2, 600 111, 849, 257	500 728, 200 7, 000	36, 892, 483			3, 000 168, 506, 440 33, 475
Washington West Virginia Wisconsin Wyoming	23,500	520, 700 1, 000	11, 250 14, 413, 619 1, 368, 300	32, 641, 478 697, 539	53, 801, 400 10, 079, 040 375			101, 400, 697 12, 446, 704 375
Total, 1950	22, 216, 221 21, 403, 819	200, 359, 244 203, 265, 435	1, 924, 494, 955 1, 818, 702, 299	604, 728, 211 563, 337, 605	2, 424, 959, 117 2, 604, 266, 085	112, 586, 884 108, 803, 153	75, 979, 636 79, 316, 361	5, 365, 324, 268 5, 399, 094, 758
Increase		2, 906, 192	105, 792, 656	41, 390, 606	179, 306, 968	3, 783, 731	3, 335, 725	33, 770, 490

In addition cigars weighing not more than 3 pounds per thousand were removed tax-paid during 1950 as follows: Sixth California, 42,400; first New York, 441,520; fourteenth New York, 1,100,920; Virginia, 67,467,100; total, 59,051,940 cigars.

Table 18.—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 1950 1

	Nu	ımber of	warehou	ises	T	obacco used	1;	
Year	In busi- ness Jan. 1	Opened		In busi- ness Dec. 31	Unstem- med	Stemmed	Scraps	Manu- factured
1950	5 6	0	0 1	5 5	Pounds 818, 265 704, 429	Pounds 1,763,260 1,775,726	Pounds 70, 797 59, 139	Number 156,687,755 150,245,992
Increase	i		1		113, 836	12, 466	11,658	6, 441, 763

	Removed tax-paid									
Year	Class A	Class B	Class C	Class D	Class E					
1950	Number 600 650	Number 70, 050 71, 450	Number 5, 364, 510 6, 950	Number 11, 498, 080 8, 840, 513	Number 41, 776, 002 39, 691, 815					
Increase	50	1,400	5, 357, 560	2, 657, 567	2, 084, 187					

	Re	emoved tax-paid		Value of
Year	Class F	Class G	Total	stamps used
1950	Number 42, 067, 544 42, 311, 976	Number 57, 635, 018 51, 443, 613	Number 158, 411, 804 142, 366, 967	\$2, 303, 629. 80 2, 122, 597. 41
Increase Decrease	244, 432	6, 191, 405	16, 044, 837	181, 032, 39

¹ Compiled from monthly returns filed with collectors of customs by the manufacturers operating the warehouses. The above figures are not included in table 16, which shows operations of factories registered under the internal revenue laws only. These bonded manufacturing warehouses are operated exclusively under customs supervision.

2 Average quantity of leaf tobacco used per 1,000 cigars, 20.83 pounds.

cıgaı	
19.—Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigar manufactured and removed, calendar year 1950, by collection districts	
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	Scraps, cuttings, and clippings	Pounds 459, 258	2,005,117	426.0		11,984		3,411,298		19, 045, 345 15, 378, 840	3, 666, 505	
Tobacco used 2	Stemmed	Pounds 7, 445, 990 490	1			1, 663, 697		!		685, 036, 522 693, 290, 009	8, 253, 487	
L	Unstammed	Pounds 670, 217	50, 074, 783		2, 202, 118	397, 815	30, 601, 553	5,741	83, 043, 762	167, 287, 460 151, 258, 795	16,028,665	
	In husiness Jan. 1, 1951	~ ~	. 	-0-	1 00 86	n-01	- 9		12	48 51	8	
factories 1	Closed	00			-00		-00		0	4.3	1	
Number of factories	Opened	0	000				00		•	3	8	
	In business Jan. 1, 1950	67-			- 03 0	9 00 00	61.00		† II	51	2	
079	District	First California	It Sixth California Rottda Kantuoky	Massachusetts. Michigan	Pirst Missouri Fifth New Jersey	First New York Second New York	Torrd New York Vorth Carolina		Twelfth Pennsylvania Virginia	Total, 1959	Increase. Decrease.	

1 The number of factories in husiness includes those factories which manufactured large cigarettes shown in table 20, 2 Average quantity of leaf tobacco used per 1,000 eigarettes, 2.82 pounds.

per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes od, calendar year 1950, by collection districts—Continued TABLE 19.—Cigarettes weighing not more than S pounds manufactured and removes

		Cigarettes we	ighing not more	Cigarettes weighing not more than 3 pounds per thousand	r thousand		
District			Кетотес	Removed without payment of tax	nt of tax		
	Manufactured	For export	For use as sea stores	For use of the United States	For personal consumption	Total	paid
First California.	Number 3, 782, 211, 190 182, 443	Number 1, 396, 200, 000	Number 180, 150, 000	Number 2, 720, 000	Number 921	Number 1, 579, 070, 000	Number 2, 222, 307, 500 181, 190
Florida. Kantusti Massachustis.	8,000 57,922,281,476 6,020	355, 967, 510	72, 425, 000	20,000	4, 148, 980	432, 561, 490	800 57, 493, 682 , 165 6, 020
Michigan First Missuri Fitth New Jersey	837	155, 473, 190 312, 763, 500	93, 631, 000	25, 405, 600		155, 473, 190 431, 800, 190	9, 517, 420, 730
First New York Beloond New York Third New York	964, 458, 345 1, 026, 283, 605 44, 159, 680	95, 902, 680 2, 779, 200 18, 482, 240	2,051,500 15,000		5, 172	96, 187, 680 4, 835, 872 18, 497, 240	1, 020, 600, 410 27, 346, 110
Fourteenth New York North Carolina	759, 120 211, 044, 200, 639	64, 000 11, 697, 835, 000	2, 977, 278, 000	766, 462, 820	4, 408, 420	64, 000 15, 446, 984, 240	778, 620 195, 620, 919, 684
renta Onto First Pennsylvania Twelfth Pennsylvania	1, 523, 572, 660	817, 331, 800	2, 150, 000	1, 070, 000	135, 600	820, 687, 300	715, 131, 760
Virginia Total, 1950 Total, 1949	391, 965, 743, 087 384, 961, 695, 063	28, 228, 107, 730 23, 556, 341, 210	1, 097, 835, 000 4, 425, 620, 500 4, 283, 588, 100	352, 616, 920 1, 148, 294, 340 351, 285, 660	4, 719, 740 13, 418, 733 13, 837, 356	12, 830, 479, 300 31, 815, 641, 303 33, 205, 062, 326	360, 198, 165, 389 361, 808, 549, 341
Increase Decrease	6, 994, 048, 024	2, 328, 233, 480	142, 232, 400	797, 608, 680	418, 623	1, 389, 411, 023	8, 389, 616, 048

REPORT OF COMMISSIONER OF INTERNAL REVENUE

Table 20.—Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured and removed, calendar year 1950, by collection districts

	'n	l'obacco used	.1	Cigarette 3 pou	s weighing n ınds per thou	ore than sand		
District					Remo	ved		
District	Un- stemmed	Stemmed	Scraps, cuttings, and clippings	Manufac- tured				
	Pounds	Pounds	Pounds	Number	Number	Number 100		
Massachusetts First New York	483	1,310		379, 250	15, 550	363, 700		
Second New York	199	777	88	271, 330	600	272, 640		
Third New York	17			2,000		2,000		
North Carolina	127			32,000		32,000		
Twelfth Pennsylvania		10		1,340		1,340		
Matal 1050	826	2,097	88	685, 920	16, 150	671, 780		
Total, 1950 Total, 1949	755	2, 223	89	707, 230	200, 000	711, 250		
Increase	71	126	1	21, 319	183, 850	39, 47		

Average quantity of leaf tobacco used per 1,000 large cigarettes, 5.45 pounds. Note.—The number of factories in business is included in table 19.

Table 21.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1946 to 1950 ¹

LEAF TOBACCO USED

	Ciga	rs	Ci	garettes		
Year	Weighing more than 3 pounds per thousand 3	than 3	Weighing more than 3 pounds per thousand	Weighing not more than 3 pounds per thousand	Tobacco and snuff	Totai
1946	Pounds 137, 165, 884 135, 028, 366 139, 465, 561 124, 842, 632 127, 134, 593	Pounds 372, 885 309, 472 357, 340 330, 787 274, 865	Pounds 8, 662 2, 785 3, 263 3, 837 3, 739	Pounds 1, 000, 929, 225 1, 055, 591, 192 1, 099, 173, 092 1, 096, 150, 593 1, 106, 063, 282	Pounds 168, 190, 329 164, 184, 731 161, 092, 053 161, 019, 845 159, 878, 374	Pounds 1, 306, 666, 985 1, 355, 116, 546 1, 400, 091, 309 1, 382, 347, 694 1, 393, 354, 853

¹The 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 retio of 3 pounds stemmed, atc., to 4 pounds unstemmed.

¹ Does not include tobacco used in honded manufacturing warehouses.

Table 22.—Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1946 to 1950

TOBACCO AND SNUFF MANUFACTURED

Year	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
1946	Pounds 51, 809, 873 47, 305, 808 45, 345, 930 41, 902, 543 40, 241, 629	Pounds 5, 772, 628 5, 151, 735 5, 631, 713 5, 585, 821 5, 467, 171	Pounds 3, 755, 813 3, 793, 349 3, 206, 919 2, 757, 097 2, 738, 259		Pounds 106, 414, 119 104, 680, 032 107, 599, 262 108, 146, 061 107, 731, 777	Pounds 39, 361, 114 39, 163, 514 40, 808, 952 40, 908, 289 39, 991, 748	Pounds 253, 230, 681 242, 283, 072 244, 680, 922 238, 941, 826 235, 189, 487

CIGARS AND CIGARETTES MANUFACTURED

	Ciga	rs	Ciga	rettes
Year	Large	8mall	Large	Small
1946	Number 5, 617, 699, 668 5, 487, 656, 171 5, 643, 104, 476 5, 452, 994, 329 5, 399, 089, 052	Number 92, 261, 850 79, 689, 570 89, 134, 180 83, 460, 200 68, 876, 600	Number 1, 657, 900 536, 870 641, 250 707, 230 685, 920	Number 350, 038, 092, 948 369, 682, 768, 875 386, 825, 746, 052 384, 961, 695, 063 391, 955, 743, 087

Note.—Compiled from statements of accounts prepared from manufacturers' inventories and monthly returns filed under the United States internal revenue laws. For cigars produced in bonded manufacturing warehouses and removed for domestic consumption, see table 18.

NUMBER OF TOBACCO FACTORIES, AGGREGATE QUANTITY OF EACH KIND, AND TOTAL OF ALL KINDS OF TOBACCO PRODUCED, CLASSIFIED
AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1949 AND 1950

	Num	Number of factories	ries	T ₀	Tobacco and snuff	•	Percent of total	of total
Output of tobacco (pounds)	1949	1950	Increase or de- crease (-)	1949	1950	Increase or decrease (—)	1949	1950
Under 50,000 60,000 to 100,000 100,000 to 250,000 250,000 to 500,000 250,000 to 5,000,000 7 Ver 6,000,000	289 7 10 10 6 14	261 9 9 6 6 15	-1 -1 -1	Pounds 1, 271, 181 541, 520 1, 585, 155 2, 244, 979 26, 783, 063 206, 515, 928	Pounds 1, 113, 621 654, 278 1, 395, 413 2, 073, 812 32, 408, 180 197, 544, 183	Pounds -157,560 112,758 -189,742 -171,167 5,625,117 -8,971,745	0.53 	0.47 . 28 . 59 . 13,78 84,00
Total	343	316	-27	238, 941, 826	235, 189, 487	-3, 752, 339	100.00	100.00
NUMBER OF CIGAR FACTORIES, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1949 AND 1950	CALEN	RODUC DAR YE.	ED, CLAS ARS 1949 A	SIFIED AS TO ND 1950	OUTPUT A	ND PERCENT	AGE OF	TOTAL
	Num	Number of factories	ories	Aggre	Aggregate cigar production	ction	Percent of total production	ef total ction
Output of eigars	1949	1950	Increase or de- crease (-)	1949	1950	Increase or decrease (-)	1949	1950
Under 250,000 259,000 to 1,000,000 500,000 to 1,000,000 1,000,000 to 2,000,000 4,000,000 to 5,000,000 5,000,000 to 7,500,000 7,500,000 to 1,500,000 7,500,000 to 10,000,000	1,866 79 79 70 71 71 71 71 31 31	1, 64 1, 72 72 11, 72 11, 12 12, 13 18, 18, 18, 18, 18, 18, 18, 18, 18, 18,	100 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Number 78, 091, 945 37, 318, 604, 37, 318, 604, 30, 904, 075 48, 633, 84, 36, 344, 286 76, 589, 032 180, 242, 162 833, 972, 995 917, 288, 995 917, 287, 574	Number 61, 012, 184 261, 012, 184 285, 380 38, 387 38, 387 38, 387 38, 387 38, 387 38, 387 38, 387 38, 387 38, 387 38, 387 38, 387 38, 387 38, 387 38, 388 38,	Number — 11, 000, 761 — 11, 000, 761 — 15, 106, 106 — 25, 826, 638 — 27, 491, 782 — 7, 491, 783 — 11, 642 285 — 6, 715, 652 — 6, 715, 653 — 196, 226, 236 — 175, 644 — 196, 226, 244 — 196, 226, 444 — 196, 22	1	4 4 5 5 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Total	2, 126	1,931	-195	5, 452, 994, 329	5, 399, 089, 052	-53, 905, 277	100.00	100.00

1 For details as to production of various classes of manufactured tobacco see table 14.

Total

Pounds 228, 305, 308 288 54, 428 228, 360, 024 5, 739, 671, 969 702, 308 Total tobacco and snuff 228, 360, 024 5, 740, 374, 277 Table 24.—Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1951 40, 194, 968 Pounds 40, 187, 874 40, 194, 968 7,094 Number 73, 720, 832 64, 326, 937 12, 383, 428 81, 236 150, 512, 433 32, 730 150, 545, 163 Snuff Pounds 188, 117, 434 288 47, 334 188, 165, 056 Chewing and smoking tobacco 188, 166, 056 Number 126, 834, 588 43, 179, 705 89, 810 69, 895 170, 173, 998 287, 775 Class F 170, 461, 774 Number 369, 700, 875, 866 464, 958 1, 699, 301 369, 703, 140, 825 369, 703, 040, 125 100, 700 Small cigarettes 2, 559, 581, 245 2, 559, 801, 445 凶 Class Large cigars Number 602, 421, 766 10, 676, 312 1, 925 822, 687 613, 922, 690 62, 200 613, 984, 890 Number 723, 350 8, 900 72, 720 804, 070 804, 070 Large cigarettes Class D 2, 082, 248, 847 33, 400 74, 419, 867 376, 132 74, 795, 999 Small cigars Number 74, 419, 617 280 2, 032, 282, 247 Class Number 192, 650, 439 70, 000 500 885 192, 721, 824 50, 050 192, 771, 874 Class B 20, 510, 932 15, 952 Number 20, 506, 007 4,925 20, 526, 884 Classification

Domestic manufacture
Bonded manufacturing warehouses t.
Imported—Cuba.
Imported—Other countries *

Total Puerto Rican manufacture.

Total.

Classification

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

Domestic manufacture Imported—Cuba Imported—Other countries 2.

Totai.....Puerto Rican manufacture...

Total....

Table 25.—Domestic and imported cigarette papers and tubes withdrawn tax-free and tax-naid fiscal years 1950 and 1951

j		Cigarette	papers	
Fiscal year	Tax-free pack or s	rages, books, ets	Tax-paid pack or s	kages, books, ets
	Domestic	Imported	Domestic	Imported
1951	Number 538, 549, 376 544, 569, 042	Number	Number 78, 259, 630 69, 698, 860	Number 296, 000 234, 948
***		Cigaret	te tubes	
Fiscal year	Тах	-free	Тах-	paid
1951	9, 717, 400 11, 065, 560		7, 468, 300 11, 155, 000	

Table 26. - Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco export warehouses,1 for export, year ended June

Class of product		Withdrawn from ware- houses during year	Exported	Tax-paid or returned to factory
Tobacco and snuff	pounds number.		25	
Small cigarettes	do	22, 049, 400	22, 009, 000	

¹ There were 4 such warehouses in operation at the close of the year.

Delivered

to export

ware-

houses

Cigarettes weighing not more than 3 pounds per thousand 2

Exported

Table 27 .- Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from factory in bond, for shipment or delivery as sea stores, year ended June 30, 1951

Class of product	Withdrawn from factory during year	Delivered to sea stores warehouses	Delivered to vessels	Tax-paid or returned to factory
Tobacco and snuff pounds. Small cigars number. Large cigars do. Small cigarettes do.	251, 894 14, 000 8, 697, 625 5, 092, 595, 500	246, 767 8, 125, 875 4, 780, 369, 340	1, 342 221, 000 87, 901, 000	2, 500 1, 105, 160

¹ Class B, 25,000; class C, 938,500; class D, 166,000; class E, 7,387,500; class F, 144,750; class G, 35,876 cigars.

Table 28.—Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from tobacco sea stores warehouses,1 for shipment or delivery as sea stores or export, year ended June 30, 1951

	Withdrawn	Deliv	ered	Tax-paid or
Class of product	from ware- houses during year ²	To vessels for sea stores	For export	returned to factory ³
Tohacco and snuff pounds small cigars number.	255, 192	153, 854	96, 767	3, 491
Small cigars number. Large cigars do Small cigarettes do Cigarette papers booklets.	8, 689, 663 4, 858, 252, 100 36, 600	6, 407, 483 3, 964, 796, 200 9, 000	2, 102, 438 875, 444, 200 27, 500	27, 199 6, 390, 100

¹ There were 43 bonded internal revenue and 14 Navy warehouses in operation at the close of the year.
³ In addition, 800,000 cigarettes were withdrawn for tax-exempt purposes other than sea stores use.
³ Figures include tohacco, cigars, and cigarettes destroyed at the warehouses.

Table 29.—Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1951, by collection districts 1

Delivered

to export

Removed for

exportation

Manufactured tobacco and snuff

Exported

Removed

for expor-

District

	1	13011			nouse	s		1			
irst California irst Illinois entucky irst Missouri ifth New Jersey irst New York econd New York hird New York ourteenth New York lorth Carolina irst Ohio irst Pennsylvania welfth Pennsylvania Vest Virginia	Po 8 4 2! 1, 10 1, 10 4. 3.0	unds 19, 383 16, 512 58, 131 102, 596 27, 318 139 14, 265 52, 763 11, 428 92, 137 44, 491	45 286 1, 136 39 1, 037 462 12	, 423 , 444 , 646 , 688 , 575 215	Pound	ds	443, 3 166, 1 401, 4 61, (2, 2 17, 5	60,000 116,552 82,730 160,920 149,480 136,900 183,800 132,600 20,000 359,280	13, 5 1, 4 12, 9	Vumber 49, 518, 600 23, 031, 552 72, 831, 930 75, 094, 480 2, 098, 900 208, 000 85, 921, 200 54, 457, 600 20, 000 89, 049, 280	Number 30, 000 10, 000 16, 680, 000 5, 380, 000
Total	_	79, 163	6,02	5, 210			30 , 232 ,	099, 862	29, 9	144, 675, 462	22, 100, 000
		tha	s weig n 3 p usand	юund	more s per	sc c	raps.	tobac cutting s, sifting	s,	Cigarette p	aper books
District		Reme for ex	por-	Expe	orted 5	for	noved expor- ition	Export	ted	Removed for expor- tation	Exported
First California			0,000	1 :	mber 20,000		ounds 58, 137	Poun 58,		Number	Number
Sixth California Connecticut		11, 29	4, 250 7, 673	11,3	35,000 02,323		477	1	477		
Georgia Indiana Louisiana		1 2	5, 500 8, 000 6, 500 5, 000]	25, 500 22, 500 26, 500 5, 000		84, 293	ļ	759		
Michigan First Missouri New Hampshire			6, 000 9, 400 5, 375		9,000 9,400 179,500		64, 465	64,	465		
First New Jersey Fifth New Jersey Second New York Third New York		59	9,350 1,000	1	532,600		49, 887 32, 527 62		308 527 62	10, 800	16, 20
Fourteenth New York North Carolina		. 17	7, 700 34, 000	-	7, 250 180, 700 114, 000		134 140, 045 23, 400 835, 421	23,	251 030 400 411		45, 549, 20
	.	[25, 0]	19, 2 00 16, 650	15,	969, 150 173, 950 193, 750		32, 934	25,	708		
First Pennsylvania Twelfth Pennsylvania South Carolina Tennessee		_ 2,14	81,000		632, 300		136, 980 609, 125		987		

¹ Tax-paid or returned to factory, or destroyed after removal and prior to exportation: 212 pounds of tohacco and snuff, 4,531,400 small cigarettes, and 40,950 large cigars.

2 Cigarettes weighing more than 3 pounds per thousand: 12,650 removed for exportation, 12,950 exported.

2 Cigars weighing not more than 3 pounds per thousand: 301,000 removed for exportation, 301,000 exported.

4 Exported: Class A, 100,000; class B, 210,850; class C, 17,096,250; class D, 1,760,300; class E, 36,475,848; class F, 667,175; class G, 228,000 cigars.

4 There were removed in the second district of New York 1,500,000 cigarette paper tubes for export, which were not exported prior to July 1, 1951.

were not exported prior to July 1, 1951.

OCCUPATIONS SUBJECT TO SPECIAL TAXES

Table 30.—Number of each class of special-taxpayers purchasing special-tax stamps covering the fiscal year 1951, or portion thereof, under the various annual rates, by collection districts and States

				r	distilled a	pirits						Win	nes	
		Rect	ifiers		R	etall deal	ers	Manuf bever	acturers rage prod	of non- lucts	Whol deal		Retail	dealers
Collection districts or States ¹	Manufacturers of stills,	Less than 500 barrels, \$110	500 harrels or more, \$220	Whole- sale dealers, \$110	\$27.50	At large, \$27.50	Medle- inal spirits, \$27.50	Less than 25 gallons, \$25	Not exceed- ing 50 gallons, \$50	50 gallons or more, \$100	Wines, \$110	Wines and malt liquors, \$110	Wines, \$27.50	Wines and malt liquors \$27.50
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necticut		5	3	143	0,025			l î	2					
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st Missouri			-l -	. 68		8	3	l	. 1	1 7		. 3		-
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Fourtee	nth New York	2 _			35	5.597			1	2	25	<u> </u>	28	62	1,325	7
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Twenty	-eighth New York				15	1.147				1].		- 7		5	6	RT
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¹ Combine Alaska with Washington to obtain the number of special-taxpayers for the Washington collection district.

Table 30.—Number of each class of special-taxpayers purchasing special-tax stamps covering the fiscal year 1951, or portion thereof, under the various annual rates, by collection districts and States—Continued

	Adult	erated b	utter	Process or ren- ovated butter	Filled cheese			Nar	eotics				Marib	nuana		5
Collection districts ¹ or States	Manufactur- ers, \$600	Whole- sale deal- ers, \$480	Retail deal- ers, \$48	Manufacturers,	Manufacturers,	Manu- factur- ers, im- porters, and com- pound- ers of opium, etc, \$24	Whole-sale deal-ers, \$12	Retail deal- ers, \$3	Practi- tioners, \$1	Deal- ers, un- taxed prep- ara- tions, \$1	Laborato- ries, etc, \$1	Manu- factur- ers, \$24	Dealers,	Producers,	Practitioners and laboratories, \$1	Total number of all special- tax payers
abama	- 			2		1	19	767	2, 404 98	8	2		1		1	11, 1, 1, 5
								34	917	10						7, 4
							8	298 657	1, 737	26		*******	1		2	11, 1
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						2	33	1,655		45	12		_	1	25	54, 3
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cth California						.l	23	652	2, 260				1 -		1 5	19.9
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							48	2,397	10.119	55	14		. 5		. 15	58,
						6		711	2,804	68	ĺ 2		.i 1		. 3	24,
						- 2	25		4,630	76	4			.	. 8	27,
							46	1, 310		86	3				. 10	19,
wa	<i></i>	. [_	_ 2	29	295	2, 469	26	1				.	21,
W8		-				_ 1	17	954	2,681			-	8	22	2	17.
waansas			- -				. 18	739	2,713	31	1 7		·	l		
ansasentucky		-		-	-1		. 15	960		27	4		- *		-1 -	7.
							. 5	302		7	1 1		2	-	10	
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Nebraska Nevada				~ -		i i	3	178	760	6			3		0	30, 697
Nevada							2	474	1,817 5,644	23	13		2		0	5, 252
New Hampshire First New Jersay						10		1, 334	678	5	1				6	40, 480
							.1	232	10, 400	28	3		1		9	4,961 ₹
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							16	624	2, 415	30	3				7 (12, 729 10, 057
						i	15 l	373	1, 495	42 37					5	10,057 C
						3	19	404	1, 769	26 .			2		4	13, 724
						ě.	35	1,136	4,668	37			1		1 1	16,040
							7	604	2, 384 2, 202	7			1 -		21	39, 786
Eleventh Ohlo Elghteenth Ohlo Okiahoma				-		1	· 17	552	6, 924	52	19	1	4 -		11	15, 941
						17	60	2, 313	1.864	6			2 -		16	30, 341
Oregon First Pennsylvania Twelfth Pennsylvania							12	498 1, 195	4,857	16	4		2 -		9	6, 467
						2	20	331	1, 162	31	1 -		2 -	-	6	13, 647
Twelth Pennsylvania Twenty-third Pennsylvania				-			9	603	1, 640	4			1 -			6, 334
						1	9	264	637	7				· · · · · · · · i · l .		19, 477
							32	971	3, 278	33	7 -		2		5	50, 010
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						1 1	13	235	898	101						20, 317
						1	3	109	609	341	โ ลีโ				2	22, 294
							15	744	3, 342 3, 139	12	1 2				4	17.314
						ì	31	940	3, 139 2, 054		1 2 1				2	45, 492
Vermont Virginia Washington						1	10	385	4,040	10	73	1	4	110	2	3, 576
Washington West Virginia			·		[[""i	4	17	1,177	334	ľ						
West Virginia Wisconsin						_	. 2	117		<u>-</u>	· — —		69	138	299	1, 285, 365
Wisconsin Wyoming						-	1, 188	52, 268	210, 399	3,043	284	6	09			====
			T	\ 8	3	150	1, 188	Ja, 206					- -		, ,	
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California	- 1				1	: 8		3,108	12, 923	123	1 -0		ľ	1	2	38, 455 42, 074
California					1	် ၂ ရှိ		1,659	6, 125	102 28) Š		14	136, 884
								1,808	7, 461	129		3	12	3	36	66, 964
							121	6,456	31,911	135		1	. 3		19	86,068
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Pennsylvanla Texas						1	- [<u></u>							
Toras		1		1	·											

¹ Combine Alaska with Washington to obtain the number of special-taxpayers for the Washington collection district.

Table 30.—Number of each class of special-taxpayers purchasing special-tax stamps covering the fiscal year 1951, or portion thereof, under the various annual rates, by collection districts and States—Continued

			Fermented	mait liqu	ors		N	ational F	irearms .	Acı			Coin-ope vica pi	
Collection districts or States	Bre	wers		Retail o	iealers	Tempo-	or in	acturers iports			Billiard or pool rosm	Bowl- ing alley prem-		
	Less than 500 barrels, \$55	500 har- rsis or more, \$110	Wholesala dealers, \$55	\$22	At large, \$22	dealers in liquors (beer or wine), \$2.20 per month	\$500	\$25	Dealers, \$200 and \$1	Pawn- brokers, \$300	premises, \$20 per table	ises, \$20 per alley	Amuse- ment \$10 per device	Gam- ing, \$150 per device
Alabama			89	3,017		2			1		429	30	3, 311	380
Alaska			28	40							55	18	392	210
Arizona		1	15	318		8			1		251	26	2, 689	495
Arkansas			65	2, 012		2			*		703	29	4.468	134
First California.		10	240	5,821		565					1, 081	154	15, 201	1.400
Sixth California		6	241	6,600		281	1	1	15		1, 098	213	14,022	571
Colorado.		4	82	1, 169		29					518	70	3, 733	923
Connecticut		2	310	3, 181		686	1		2		344	266	4, 931	38
Delaware		2	14	37		3	1		l		80	14	589	12
Florida		6	83	5.070	5	l i		I	29		728	64	10,016	168
Georgia		Ĭ	74	2,099	ī	l i			l ĩ		663	60	5, 752	818
Hawaii		5	25	62	1	ا و					350	26	1.450	90
[daho	1	ž	100	2,041		17					317	38	2, 623	1.125
First Illinols		22	857	707		1. 702					979	503	19, 208	1, 120
Eighth Illinols		22	323	580		522						503		
Indiana		11	231	1.280		197					1, 114 1, 188	341	10,639	1,285
lowa		3	207	4. 279	1	197						265	8, 939	1,401
Kansas		3	207 257		1				5		1, 253	161	7, 198	8
Kentucky	*** *****			6, 108		71					1,132	126	7, 628	986
Contaiono		6	204	2,848	2	85					753	68	6, 569	1,892
Louisiana		5	129	4, 251	3	117					681	36	10, 107	4,860
Maine			65	2,612		<u>. 4</u>			3		340	118	2, 245	40
Maryland		. 8	250	2,027	1	806			3		545	173	8,372	3,020
Massachusetts		14	662	242		656	1				993	557	8, 167	270
Michigan	- 	18	421	333		919		1	16		912	330	12, 426	36
Minnesota	1	18	546	10,854	3	442					840	280	9, 397	239
Mississippi			107	3,829		15					555	14	4,833	1,674
First Missouri		7	184	4, 424	10	426					695	128	8, 796	17
Sixth Missouri		3	147	2,459	3	40					613	70	6. 327	32
Montana		7	88	405	l	30					236	56	2, 651	408
Nahraska.		4	186	1,512	I	Š			17		602	98	3, 928	4
Vevada		ı î	27	239		ă			*′		35	11	1, 057	1,468
New Hampshire		_ •	36	1, 920		, °i		*******			225	85	1, 580	55
First New Jersey		3	251	1, 820	*	133			******		291	105		78
· MOR ATOR OCIDOJ		3	2011	107		103					591	109 (4,070	78

/Irginia /Vashington /Vashington /Vest Virginia /Visconsin /Vyoming Total STATES California (Illinois /Visconsin	2	11 1 46 2	134 155 173 966 73 13, 735 481 1, 180 331 757	2, 690 1, 412 4, 784 5, 652 161 176, 448 12, 421 1, 287 6, 883 518	96	102 3 1,041 36 12,812 846 2,224 466 809	4	145 15	37, 369 2, 179 2, 093 1, 308	94 72 644 19 9, 570 367 844 193 535	6, 511 6, 874 16, 467 1, 253 403, 284 20, 223 29, 847 14, 122 14, 424	3, 019 787 2 689 44, 831 1, 971 2, 471 49 108 619
outh Carolina outh Dakota 'ennessee 'irst Toxas econd Texas Jtah /ermont		2 6 1 2	47 105 126 495 256 49 25	2, 767 1, 519 5, 350 11, 739 4, 044 1, 729	26 5	17 36 70 56 9		 10 3	 421 674 1,720 570 221 151 701	64 37 114 86 25 75	2, 116 7, 224 15, 623 9, 889 1, 433 1, 194 6, 766	124 513 3,757 2,124 125 13 214
dahoma egon rst Pennsylvania welfth Pennsylvania wenty-third Pennsylvania node Island		2 24 12 16 2	92 1,050 266 1,128 73	3, 343 2, 023 621 1. 630 66		73 4 36 3 33 33		 1	 493 964 445 1,043 161 490	76 384 191 487 100 26	4, 725 13, 644 6, 263 10, 362 2, 249 3, 691	2,023 1,077 1,074 1,001 108 182
orth Carolina orth Dakota rist Ohio enth Ohio leventh Ohio lghteenth Ohio		1 9 6 5 12	115 75 59 48 31 80	4, 316 494 916 499 447 412 4, 737		28 436 201 71 791 42	1		 492 368 470 433 828 534	67 107 125 56 837 41	2, 106 4, 641 5, 566 3, 844 10, 081 3, 917	40 203 704 270 644 92
tth New Jersey ew Mexico rst New York cond New York hird New York ourteenth New York wenty-first New York wenty-fighth New York		12 2 6 5 12	506 27 353 13 28 197 125 169		24 1 9	676 8 138 21 56 306 255 422		 2 2 2 1 3	208 343 71 112 398 382 379 1, 173	39 260 17 48 300 240 279 81	2, 367 6, 055 818 1, 762 8, 959 5, 168 6, 176 3, 978	48 15 24 98 121 261 156

⁴ Combine Alaska with Washington to obtain the number of special-taxpayers for the Washington collection district.

Table 31.—Production and withdrawals of renovated butter, year ended June 30, 1951, by collection districts

District	On hand July 1, 1950	Produced	With- drawn tax-paid	Lost or destroyed	On hand June 30, 1951
Alabama Georgia	Pounds 32, 290 3, 262	Pounds 694, 579 243, 486	Pounds 696, 880 244, 126	Pounds	Pounds 29, 989 2, 622
Total	35, 552	938, 065	941,006		32, 611

Table 32.—Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1942 to 1951

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
1942 1943 1944 1945 1946	Pounds 3, 480, 555 3, 442, 368 3, 144, 299 3, 173, 629 1, 751, 116	Pounds 3, 466, 709 3, 433, 385 3, 121, 526 3, 169, 298 1, 737, 289	1947 1948 1949 1950	Pounds 1, 017, 115 1, 246, 525 1, 327, 209 1, 451, 179 938, 065	Pounds 1, 068, 777 1, 252, 693 1, 316, 265 1, 453, 333 941, 006

Table 33.—Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1951

Month	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	Imported
On hand July 1, 1950	16, 358, 544	**********				
July August September October November December	7, 292, 243 6, 636, 244 9, 230, 787 8, 899, 871	3, 516, 750 7, 512, 509 7, 271, 905 7, 371, 713 6, 075, 227 4, 843, 656	352, 682 715, 385 778, 276 977, 741 1, 406, 689 1, 074, 262			33
January February March April May June Total	6,610,371 7,748,878 6,106,581 5,218,770 3,648,097	5, 455, 681 4, 926, 043 4, 734, 428 3, 600, 910 3, 010, 566 3, 614, 347 61, 933, 735	666,000 1,510,710 1,884,682 758,572 810,426 697,481 11,632,906	19, 152 52, 848 26, 640	180	7 68 7 5 505 397
On hand June 30, 1951		21, 125, 776	11, 002, 900	894, 466	200	1, 981

ALCOHOL, DISTILLED SPIRITS, BEER, WINES, ETC.

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

Table 34.—Plants and permittees qualified to engage in the production, distribution, or use of alcohol and alcoholic liquors as of June 30, 1951

Kind of establishment N	lumber
Fruit distilleries	1 20
Registered distilleries	126
Internal-revenue bonded warehouses	259
Distillery denaturing bonded warehouses	2
Tax-paid bottling houses	66
Rectifying plants	173
Industrial alcohol plants	58
Industrial alcohol bonded warehouses	69
Industrial alcohol denaturing plants	50
Dealers in specially denatured alcohol and rum	33
Users of specially denatured alcohol and rum	4, 340
Reprocessors, rebottlers, etc., of specially denatured alcohol articles	1, 823
Users of tax-free alcohol	7, 592
Breweries	361
Bonded wineries	695
Bonded wine storerooms	76
Bonded field warehouses	31
Vinegar factories using vaporizing process	8
Fruit-flavor concentrate plants	8
Importers	1, 287
Wholesale liquor dealers	7, 742
	13, 003
Retail liquor dealers 2	93, 314
	69, 908
Manufacturers of nonbeverage products (drawback)	1, 141
Bottle manufacturers	76 457
Carriers	407

Table 35.—Basic permits under the Federal Alcohol Administration Act, fiscal year 1951

	Distil- lers	Ware- housing and bot- tling	Recti- fiers	Wine pro- ducers and blend- ers	Wine blend- ers	Im- porters	Whole- salers	Total
In effect July 1, 1950	356 56 54	429 54 81	292 22 61	747 63 99 2	77 12 12	1, 294 212 219 1	15, 108 2, 149 2, 659 23	18, 303 2, 568 3, 185 26
Annulled. Voluntarily surrendered. Automatically terminated In effect June 30, 1951 Amended. Suspended Reinstated after suspension In suspension June 30, 1951.		63 18 402 81	53 8 253 44	57 40 711 66 1	8 4 77 10	169 49 1, 287 136 1	1, 533 1, 103 14, 598 1, 377 3 2	1, 915 1, 244 17, 686 1, 763 5 4

DEFINITIONS

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

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

Proof gallon: A "proof gallon" is the alcoholic equivalent of a United States

gallon at 60° F., containing 50 percent of ethyl alcohol by volume.

167

Table 36.—Materials: 1 Used at industrial alcohol plants in production of ethyl

alcohol, by kinds and by months, fiscal year 1951-Continued

· .							
Month	Ethylene gas	Molasses	Ethyl sul- phate	Sulphite liquors	Products used in re- distillation	Other m	aterials
July August September October November December January February March April May June	Pounds 4, 916, 641 5, 407, 241 8, 123, 280 7, 326, 611 6, 683, 788 5, 780, 656 7, 109, 699 4, 914, 602 3, 538, 068 6, 995, 601 5, 130, 446 7, 383, 022	·	Gallons 13, 645, 588 10, 988, 976 10, 740, 563 12, 478, 458 10, 550, 961 11, 188, 882 11, 112, 063 10, 850, 423 13, 369, 304 14, 470, 216 15, 639, 425 12, 618, 566	Gallons 19, 182, 300 21, 592, 300 20, 435, 400 22, 174, 300 20, 580, 300 22, 173, 000 22, 173, 000 21, 194, 700 21, 194, 700 22, 473, 600 21, 710, 350	·	Gallone 2, 712, 523 2, 935, 057 3, 144, 401 2, 112, 891 1, 433, 679 1, 387, 723 2, 184, 532 2, 184, 532 2, 184, 532 3, 056, 968 9, 218, 637 3, 525, 240	Pounds 276, 042 326, 931 216, 415 171, 392 106, 822 128, 328 129, 208 174, 006 179, 395 92, 546 215, 728 234, 194
Total	72, 409, 655	128, 536, 798	148, 393, 425	256, 238, 150	36, 201, 189	39, 298, 634	4 2, 251,000

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

² Represents 18,500,456 gallons of whey, 6,042,010 gallons of petroleum products, 4,404,265 gallons of pine-apple juice, 4,287,723 gallons of wood sugar liquor, 1,338,132 gallons of yeast beer, 1,279,889 gallons of anzyme-extract, 1,057,733 gallons of check alcohols mixtures, 884,946 gallons of cellulose pulp and ohemical mixtures, 743,494 gallons of apple pectin residue, 516,759 gallons of citrus press juice concentrate, 163,800 gallons of citrus waste concentrate, 42,766 gallons of wood sugar molasses, 32,651 gallons of hydrol, and 4,010 gallons of grape moterial.

* Represents 2,196,621 pounds of whey, 40,174 pounds of enzyme extract, and 14,205 pounds of dried skim

Note:—In addition to the materials reported above, the following were used at industrial alcohol plants in the production of products other than ethyl alcohol: 119,507,640 pounds of corn, 1,510 pounds of malt, 204,726,507 pounds of sorghum grain (a total of 324,235,657 pounds of grain and grain products), 2,155,770 pounds of soybean meal and distiller's solubles, 56,450 pounds of corn sugar byproducts, 17,935 pounds of enzyme extract, 9,985 pounds of cerelose, 11,269,687 gallons of molasses, 7,529,813 gallons of whey, 584,980 gallons of hydrol, and 105,850 gallons of alcohol and acetone mixture.

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

Barrel: A "barrel" represents 31 wine gallons.

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

fraction thereof in each bottle or other container.

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

II. UNDENATURED ETHYL ALCOHOL

[Relates to ethyl alcohol produced by industrial alcohol plants]

Table 36.—Materials: 1 Used at industrial alcohol plants in production of ethyl alcohol, by kinds and by months, fiscal year 1951

* - x		Grain and grain products								
Month	Corn	Corn Malt		Sorghum grain	Rye	Total				
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounde				
July		721, 190		4, 283, 132	308,000	8, 348, 605				
August September	8, 365, 184	7,013,200			35, 280	85, 837, 733				
October		8, 694, 152 8, 275, 669		70, 617, 957 66, 731, 930		107, 494, 384				
November		11, 608, 757		97, 745, 943	156, 272	104, 959, 541				
December		14, 624, 161		120, 115, 527	82, 581	141, 727, 96: 171, 337, 630				
January.		17, 117, 434		149, 111, 955	56, 704	197, 972, 131				
February		13, 114, 072		117, 721, 406	42,722	152, 825, 435				
March	24, 802, 292	10,625,176			20, 261	127, 428, 68				
April					20,201	64, 955, 807				
May	21, 731, 898	8, 815, 177		74, 286, 778		104, 833, 853				
June		4, 062, 028		32, 419, 339		47, 222, 47				
Total	273, 455, 767	110, 043, 313	2 62, 564	930, 680, 791	701, 820	1,314,944,25				

¹ For those plants in which ethyl alcohol is a hyproduct of the butyl process, only the estimated amounts of material allocable to ethyl alcohol have been included. * Includes 51,112 pounds of wheat flour,

Table 37.—Materials: 1 Used at industrial alcohol plants in production of ethyl alcohol, by kinds and by States, fiscal year 1951

	1	Grain and grain products								
State	Corn	Malt	Wheat	Sorghum grain	Rye	Total				
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds				
California			-							
Florida Hawaii										
Ilinois.	73, 012, 872	5, 492, 325	11, 452	3, 325, 038		81,841,687				
ndiana		8, 396, 100	11, 102	u , <i>020</i> , 000	126,000	92, 420, 820				
OW8		7, 962, 283		26, 026, 554		104, 822, 959				
Kansas		2, 724, 250	51, 112	26, 167, 075		31, 791, 137				
Kentucky		a , 122, 200				. , . ,				
onisiana		286, 510		5, 600, 000		5, 886, 510				
Marvland		500, 950		2,141,500	3,000	4, 864, 410				
Massachusetts		,								
Michigan										
Missourl										
Vehraska	9, 476, 000	3, 349, 072		22, 428, 255		35, 253, 327				
New Jersey										
New York										
Ohio		3, 459, 964		13, 639, 472		42, 282, 356				
Oregon										
Pennsylvania		77, 577, 579		831, 352, 897	572, 820	912, 824, 473				
Puerto Rico		004 000				2, 956, 576				
South Dakota		294, 280								
Cexas										
Jtah Virginia										
Washington										
Vest Virginia										
Visconsin										
TISCOILSIII										
Total.	273, 455, 767	110,043,313	2 62, 564	930, 680, 791	701,820	1, 314, 944, 254				

Table 37.—Materials: 1 Used at industrial alcohol plants in production of ethyl alcohol, by kinds and by States, fiscal year 1951—Continued

State	Moiasses	Ethyl sulphate	Products used in redistillation	Other materials		
California	Gallons 10, 706, 548	Gallons	Proof gallons 10,450	Gallons \$ 167, 810 4 516, 759	Pounds	
Florida	409			4, 404, 265 35, 165	7 1, 631	
Illinois Indiana Iowa		9, 546, 950	3, 222, 719 341, 997 10, 963	7 1, 277, 375		
Kansas Kantucky Louisiana	::::::::::::::::::::::::::::::::::::		6,021,585	⁶ 679, 168	7 38, 543	
Maryland Massachusetts	1,810,886 9,917,451		13, 578, 711	8 10, 761, 621	14.208	
Michigan Missouri Nahraska	222, 482		9, 144	18 6, 250, 674	6 2, 196, 621	
New Jersey New York	18, 954, 242 1, 934, 755		6,040,678 733,257			
Ohio Oregon Pennsylvania	22, 555, 958		6, 108, 014			
Puerto Rico	1,500,201	73, 314, 100		13 6, 042, 010		
South Dakota Texas Utah Virginia	100			13 884, 946 18 256, 238, 150		
Washington		31, 720, 488	123, 671	17 1,057,733 8 1,552,487		
Wisconsin	128, 536, 798	148, 393, 425	36, 201, 189	295, 536, 784	74, 660, 68	

See footnote 1, table 36.
 Includes 51,112 pounds of wbeat flour.

¹ See footnote 1, table 36.
2 Represents 163,900 gallons of citrus waste concentrate and 4,010 gallons of grepe material.
4 Citrus press juice concentrate.
5 Pineapple juice.
6 Represents 22,651 gallons of hydrol and 2,514 gallons of enzyme extract.
7 Enzyme extract.
8 Whey.
1 Dried skim mifk.
18 Represents 5,507,180 gallons of whey and 743,494 gallons of apple pectin residue.
11 Yeast beer.
12 Represents 4,287,723 gallons of wood suger liquor and 42,766 gallons of wood sugar molasses.
13 Ethylene gas.
14 Ethylene gas.
15 Cellulose pulp and chemical mixtures.
18 Sulphite liquors.
17 Crude alcohols mixtures.

Note — See note, table 36.

NOTE.—See note, table 36.

Table 38.—Materials: Used at industrial alcohol plants in the production of alcohol, by kinds, and quantities of ethyl alcohol produced therefrom, fiscal pear

Kind of material	Quar	ntity used	Ethyl alcohol	produc
steed marks make	Amount	Unit	Proof gallons	Perten of tota
Ethyl sulphate	148, 393, 425	Gallons	184, 438, 676	-
Grain and grain products 1	1, 314, 944, 255	Pounds	114 ROS 700	38
Molasses 1 Products used in redistillation	128, 377, 164	Gallons	106 340 mm	23.
Products used in redistillation		Proof gallous	35 090 non	22
Ethylene gas	72, 409, 655	Pounds	31 924 00-	73
Sulphite liquors Cellulose puip, chemical and crude alcohols	, 256, 238, 150	Gallons	5, 593, 640	4
celiniose purp, enemical and crude alcohols				L
mixtures:	200			
Cellulose pulp and chemical mixtures	884, 946	Gallons	1,012,890	
Crude alcohols mixtures		Gallons		
Vhey I	18, 500, 456	Gallons	808, 100	
		Pounds	1 100,000	
Pineapple juice	4, 404, 265 516, 759	Gallons	338, 509	
itrus waste concentrate.	162 500	Gallons,	281, 508	
Petroleum products	163, 800 6, 042, 010	Gallons	109, 403	
east beer	1, 338, 132	Gallons	60, 274	
Apple pectin residue 1	319, 066	Gallons	56, 637	
Tydrol	32, 651	Gallons	21, 411	(0)
rape material	4,010	Gallons	15, 556	(9)
Other mixtures:	2,010	Callotto	822	16
Wood sugar liquor	4, 287, 723	Gallons	1	
Apple pectin residue	494 498	Gallons	Town or the last	
Molasses	159 634	Gallons	216, 421	
Wood sugar molasses	42,766	Gallons		
Total			§ 481, 136, 200	100.

¹ In addition 1,279,889 gallons and 40,174 pounds of enzyme extract were used in the production of ethyl alcohol from grain and grain products.

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

In addition 14,205 pounds of dried skim milk were used in the production of ethyl alcohol from way.

Table 39.—Summary: Production, withdrawals, and stocks of ethyl alcohol, by months, fiscal year 1951

[Proof gallons]

100 VIII 6		Withdrawals				
Month	Production	100	Tax-free			
San San San San San San San San San San	No. Dept. Disc.	Tax-paid	Used for de- naturation ²	For use of the United States		
Aurat Aurat Aurat Aurat Aurat Aurat Avanber Avanber Avanber Aurat	31, 726, 555 33, 098, 625 37, 454, 443 40, 887, 170 35, 320, 311 34, 839, 052 41, 466, 086 34, 721, 108 35, 722, 143 37, 739, 528 46, 173, 189 36, 766, 801	4, 985, 530 6, 946, 900 3, 660, 056 3, 422, 193 3, 876, 767 3, 034, 633 5, 115, 768 3, 880, 581 2, 952, 289 2, 061, 186 1, 720, 771 1, 177, 587	34, 709, 386 32, 701, 836 30, 745, 505, 502 35, 506, 601 30, 654, 306 39, 457, 27 33, 011, 610 30, 146, 256 39, 879, 272 52, 914, 345 52, 563, 512 43, 610, 550	22, 666 5, 197 50, 733 63, 746 3, 001, 329 8, 346, 341, 474 3, 083, 418 1, 596, 371 147, 686 6, 301, 954 8, 247, 368		
Total	444, 935, 011	42, 824, 251	³ 455, 999, 873	35, 178, 191		

	Taribas				
	Tax-	free—Continu		Stocks end	
Month	For hospital, scientific, and educa- tional use	Other	Total	Grand total	of month
July August September October November November January February March April May June	205, 193 184, 244 221, 150 187, 734 167, 132 175, 683 188, 151 215, 511 222, 119	11, 377 42, 992 7, 529 22, 864 18, 150 11, 689 18, 965 11, 346 8, 475 12, 841 8, 300 12, 267	34, 934, 974 32, 955, 218 30, 988, 058 35, 913, 765 33, 861, 510 47, 982, 312 37, 547, 132 33, 429, 181 41, 669, 629 53, 286, 991 59, 080, 238 52, 050, 285	39, 920, 504 39, 902, 118 34, 648, 114 39, 335, 968 37, 738, 277 51, 014, 945 42, 662, 890 37, 309, 762 44, 621, 918 55, 338, 177 60, 801, 000	21, 830, 452 24, 592, 727 29, 432, 334 36, 597, 489 44, 065, 590 44, 053, 490 55, 826, 450 59, 633, 930 65, 982, 170 71, 000, 599 91, 086, 806 90, 684, 133
- Total		12, 267	493, 699, 293	536, 523, 544	99, 684, 133

Represents production at industrial alcohol plants, withdrawals from industrial alcohol plants, industrial alcohol bonded warehouses, and denaturing plants, and stocks at industrial alcohol bonded warehouses and denaturing plants. Withdrawals and stocks include imported alcohol mingled with domestic alcohol. It withdrawals and stocks of imported alcohol, see table 42.

By presents domestic ethyl alcohol, imported ethyl alcohol, and spirits produced by registered distilleries in addition 1,785,140 proof gallons of rum (table 81) were used for denaturation at distillery denaturing all warehouses.

Represents withdrawals from industrial alcohol bonded warehouses in United States of 30,373 proof gallons for transfer to customs manufacturing bonded warehouses; and withdrawals in Puerto Ricc of 73,274 proof gallons for beverage purposes, 58,495 proof gallons for medicinal use, and 1,718 proof gallons for industrial use.

Less than 0.01 percent.

b Represents gross production. Net production—that is, the gross production minus products used in redistillation—was 444,935,011 proof gallons.

Table 40.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of ethyl alcohol, and premises operated, by States, fiscal year 1951

[Proof gallons]

			V	ithdrawals		,
				Tax-fi	гее	
State	Production	Tax-paid	Used for de- naturation ⁵	For use of the United States	For hospital, scientific, and educational use	Other
California District of Columbia Florida	7, 531, 471	690, 984	6, 238, 627 446, 928	868, 153	150, 116	206
Hawaii. Illinois. Indiana Iowa Kansas Kentucky Louisiana Maryland Massachusetts Michigan Missouri. Nebraska New Jsrsey New York Ohio. Oregon	281, 508 338, 569 6, 939, 237 21, 202, 205 9, 251, 148 2, 861, 848 2, 13, 587 92, 258, 400 1, 105, 639 478, 395 477, 473 3, 268, 367 15, 139, 641 1, 655, 635 3, 929, 192 8, 2, 477	1, 813, 136 10, 878, 041 286, 229 248, 270 7, 204, 312 1, 101, 813 5, 800, 81 371, 382 327, 658 125, 028 3, 738, 796 88, 632 3, 384, 063	101, 334 229, 688 15, 559, 742 21, 416, 330 28, 480, 569 75, 526, 023 11, 245, 811 7, 476, 571 478, 395 666, 927 57, 054, 896 6, 115, 326	416, 948 379, 590 284, 715 186, 090 1, 228 470, 122 452, 073 15, 164 958 11, 232 310, 487 104, 939 2, 914 537, 011	4, 552 325, 570 73, 860 8, 992 248, 155 222, 398 188, 671 104, 608 125, 774 449, 297 54, 818 121, 677	10, 420
Pennsylvania Puerto Rico South Dakota	99, 513, 378 951, 117 240, 164	6, 756, 521	47, 817, 409 1, 048, 862	31, 135, 951	155, 433 5, 384	24, 369 138, 672
Texas. Virginia Washington West Virginia. Wisconsin	118, 795, 111 558, 695 5, 593, 640 44, 283, 987 28, 845	6, 584 224	120, 674, 353 967, 175 1, 241, 438 52, 920, 349 28, 845	616	33, 162 967	
Total	444, 935, 011	42, 824, 251	a 455, 999, 873	35, 173, 191	2, 334, 434	186, 795

See footnntes at end of table.

Table 40.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of ethyl alcohol, and premises operated, by States, fiscal year 1951—Continued

· · · · · · · · · · · · · · · · · · ·	1	Proof gallons]				
	Withd	rawals	Losses in		Number o opera	f premises
State	Tax-free— Total	Grand total	industrial alcohol bonded ware- houses	Stocks June 30	Industrial alcohol plants	Industrial alcohol honded ware- houses
California	7, 257, 102	7, 948, 086	25, 803	928, 296	5	7
District of Columbia	446, 928 101, 334	446, 928 101, 334	838	5, 400	1	1
Hawail.	234, 240	235, 000	2, 275	170, 119	1	1
Illinois	16, 312, 680	18, 125, 816	60, 992	4,708,273	3 3	, ,
Indiana	21, 869, 780	32, 747, 821	189, 912	7, 643, 348	1 1	5 6 1
Īowa	284, 715	570, 944	12, 101	569, 239	;	
Капзаз	186,090	434,360		418, 790 6, 355, 550	1 1	1 6 7 5 3 2 3
Kentucky	28, 490, 789	36, 695, 101	8,303	2, 082, 716	5	1 %
Louisiana	76, 344, 300	77, 446, 113	69,022 15,589	1, 808, 176	ă	5
Maryland	12,020,282	17, 821, 100	16, 289	329, 733	l ĭ	l š
Massachusetts	7, 680, 406 583, 961	8, 051, 788 911, 619	10,200	13, 217	l î	ĺž
Michigan	803, 933	929, 961	١ ،	15, 857	2	3
Missouri	310, 487	310, 487	7, 188	460, 452	l ī	
Nehraska	57, 621, 180	61, 359, 976	44,374	4, 873, 865	2	1 6
New York	6, 174, 138	5, 262, 770	18, 225	363, 719	1	1
Ohio.	718, 688	4, 102, 751	6,618	1,009,650	1	1 8 2 1
Oregon	64, 275	64,275	l	18, 201	1	1
Pennsylvania	79, 133, 162	85, 889, 683	330, 868	63, 217, 352	4	8
Puerto Rico	1, 193, 918	1, 193, 918	20,400	1,040,194	2	1 2
South Dakota			2,079		. 1	
Texas	120, 574, 353	120, 674, 353	19,912	1,490,438	3	3
Virginia-	967, 175	967, 175			1	
Washington	1, 275, 215	1, 281, 800	10, 151	76, 722	2	1 1
West Virginia	52, 921, 316	52, 921, 540	30,646	2, 084, 826	1 4	Ι,
Wisconsin	28,845	23,845			1	
Total	493, 699, 293	536, 523, 544	893, 601	99, 684, 133	49	77

¹ Represents production at industrial alcohol plants, withdrawals from industrial alcohol plants, industrial alcohol bonded warehouses, and denaturing plants, and stocks at industrial alcohol bonded warehouses and denaturing plants. Withdrawals and stocks includs imported alcohol mingled with domsstic alcohol. For withdrawals and stocks of imported alcohol, see table 43.

² See footnots 2, table 39.

³ See footnots 3, table 39.

⁴ See footnote 4, table 39.

¹ Represents number operated during any part of the year.

See nonlines 4, tames 30.
 Represents number operated during any part of the year.
 In addition, losses in denaturing plants amounted to 238,614 proof gallons.

Table 41.—Summary: Production, withdrawals, losses, and stocks on hand June 30 of ethyl alcohol, and premises operated, fiscal years 1934 to 1951, inclusive

[Proof gallons]

		Withdrawals					
Fiscal year anded June 30—	Production		Tax-free				
		Tax-paid	For dena- turation ¹	For use of the United States	Other :		
1934 1935 1936 1938 1939 1939 1944 1941 1941 1942 1943 1944 1944 1944 1948 1948 1949 1948 1949 1948 1948 1949 1948 1949	243, 727, 756 298, 845, 417 1 424, 804, 091 2 447, 786, 568 2 636, 575, 216 2 683, 431, 544 329, 386, 962 248, 798, 639 332, 282, 148 351, 015, 364 313, 535, 129	16, 154, 614 16, 990, 972 24, 052, 532 32, 289, 650 28, 976, 609 22, 150, 969 24, 344, 306 27, 856, 524 5, 675, 341 5, 675, 341 47, 263, 159 47, 144, 066 38, 758, 397 40, 845, 714 40, 564, 876 42, 824, 251	137, 416, 765 163, 009, 786 172, 478, 748 179, 324, 373 164, 263, 210 175, 644, 641 223, 321, 704 274, 887, 261 374, 760, 269 408, 303, 779 973, 439, 556 971, 446, 910 393, 458, 500 338, 029, 989 301, 101, 168 321, 222, 197 322, 581, 322 455, 999, \$73	793, 803 862, 615 993, 734 1, 041, 828 980, 760 1, 057, 712 1, 224, 504 3, 696, 008 43, 319, 325 103, 124, 789 122, 397, 846 111, 210, 119 12, 751, 367 2, 939, 908 284, 447 644, 889 681, 210 35, 178, 191	1, 787, 34 2, 242, 38 2, 413, 78 2, 664, 97 2, 687, 98 2, 878, 17 2, 305, 30 3, 003, 96 2, 119, 08 2, 340, 43 2, 205, 13 2, 611, 37 3, 439, 02 4, 237, 211 2, 623, 22 4, 237, 211 2, 523, 22		

	Withdrawals	-Continued	Losses in		Number of premises operated	
Fiscai year ended June 30	Tax-free—Con. Total	Grand total	industrial alcohol bonded ware- houses !	Stocks June 30 [‡]	Industrial alcohoi plants	Industrial alcohol bonded ware- houses
1934 1935 1938 1937 1938 1939 1940 1941 1942 1943 1944 1945 1944 1945 1946 1947 1948 1949 1949 1949	166, 104, 787 175, 886, 268 182, 931, 173 167, 901, 959 179, 580, 529 227, 476, 422 421, 143, 546 513, 547, 656 1, 098, 177, 833 1, 084, 862, 167 408, 830, 009 343, 681, 274 304, 825, 399 324, 565, 106	156, 152, 522 183, 095, 759 199, 938, 800 215, 220, 823 196, 578, 568 201, 731, 493 251, 820, 738 309, 505, 095 446, 075, 886 519, 222, 997 1, 104, 356, 531 1, 112, 698, 741 456, 093, 158 399, 725, 340 343, 833, 786 365, 410, 820 367, 964, 623 576, 964, 623	490, 854 491, 254 438, 851 524, 879 496, 086 496, 294 697, 140 8, 24, 240 1, 378, 624 1, 133, 305 1, 046, 462 8, 24, 25 1, 018, 775 935, 633 893, 601	27, 970, 640 25, 252, 766 21, 300, 340 28, 464, 541 32, 046, 632 30, 860, 351 21, 798, 554 10, 392, 352 29, 014, 265 212, 923, 256 127, 919, 557 143, 639, 094 110, 538, 987 27, 016, 234 38, 273, 358 51, 015, 351 23, 247, 967 99, 684, 133	34 32 35 38 36 36 37 39 46 63 62 48 38 47 46 48	70 74 72 73 68 63 65 62 68 111 90 90 74 76 73

¹ Represents withdrawals for denaturation 1934 through 1941, and 1948 through 1950. For 1942 through 1947 and 1951 represents products used for denaturation, that is, domestic ethyl alcohol, imported ethyl alcohol, and spirits produced by registered distilleries (redesignated upon receipt at denaturing plants as alcohol). During such years denaturing plants were permitted to stora ethyl alcohol for purposes other than for denaturation. Accordingly, the quantity of ethyl alcohol used for denaturation is reported for such years in lieu of withdrawals for denaturation.

³ Represents withdrawale for hospital, scientific and educational use, for export, and in Puerto Rico for medicinal, beverage, and industrial use. Beginning with 1947, includes transfers to cuetoms manufacturing bonded warehouses.

bonded warehouses.

III. UNDENATURED IMPORTED ETHYL ALCOHOL

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

Table 42.—Summary: Importations, withdrawals, and stocks at industrial alcohol bonded warehouses, of imported ethyl alcohol, by months, fiscal year 1951

[Proof galions]

	Tax-free wit	thdrawals fro custody	m eustoms	Tax-free wit trial alcoh warehouse	Stocks end		
Month	For transfer to industrial alcohoi plants and industrial alcohoi honded warehouses	For transfer to denaturing plants ²	Total importa- tions	For transfer to denaturing plants ³	For use of the United States	For hospital, scientific, and edu- cational use	of month at indus- trial alcohol bonded
July	424, 472 16, 086, 739 10, 460, 771 18, 031, 833 21, 051, 477 19, 354, 559 31, 488, 451	3, 057, 107 2, 183, 940 8, 313, 491 4, 537, 686 1, 960, 911 5, 650, 595	6, 742, 501 2, 752, 821 3, 481, 579 18, 270, 679 18, 774, 262 22, 569, 519 28, 012, 388 25, 005, 254 31, 488, 451	3, 692, 937 1, 572, 979 5, 430, 002 8, 353, 957 7, 243, 770 6, 547, 516 14, 772, 636 32, 847, 159 21, 839, 930	2, 747 3, 899 6, 450, 530 9, 621, 307 7, 428, 512	13, 908 16, 285 8, 957	9, 712, 295 10, 815, 821 15, 033, 217 19, 166, 517 15, 853, 674
Total	163, 248, 135	37, 131, 266	200, 379, 401	118, 854, 886	23, 506, 995	48, 690	19, 082, 051

on ded warehouses.

Represents gross production. Net production for such years—that is, the gross production minus products used in redistillation—was 419,566,596 proof gallons for 1942, 364,698,976 proof gallons for 1948, 590,929,045 proof gallons for 1944, and 650,089,874 proof gallons for 1945.

Represents stocks in denaturing plasts.

Represents stocks in industrial alcohol honded warehouses and for 1942 through 1951 includes stocks at denaturing plants.

¹ Represents imported alcohol not mingled with domestic alcohol.

² Imported alcohol received at deaaturing plants either direct from customs custody or by transfer from an industrial alcohol plant or honded warehouse is not seperately reported after receipt.

Table 43.—Summary: Importations, withdrawals, losses, and stocks at industrial alcohol bonded warehouses, of imported ethyl alcohol, by States, fiscal year 1951

[Proof gall	ons]	1	1000			
legs and made before the best and	Tax-free withdrawals from customs custody					
State	For transfer to industrial alcohol plants and industrial alcohol bonded warehouses	For transfer to denaturing plants 2	Total importations			
California Illinois	3, 165		3,162			
Louisiana Marylanad New Jersey New York Pennsylvania Texas West Virginia		287, 432 2, 540, 407 32, 549, 364 1, 754, 063	118, 888, 381 11, 174, 056 18, 822, 480 2, 176, 680 14, 008, 222 32, 546, 364 1, 754, 003			
Total	163, 248, 135	37, 131, 266	200, 379, 401			

	Tax-free withdiplants an	Losses at	Stocks June 30 at		
State	For transfer to denaturing plants ³ For use of the United States		For hospital, scientific, and educa- tional use	industrial alcohol bonded ware- houses	industrial alcohol bonded ware- houses
California Illinois. Louisiana Maryliand New Jersey. New York Pennsylvania. Texas West Virginia	3, 165 696, 498 77, 613, 665 8, 311, 715 20, 258, 507 2, 177, 711 9, 793, 535	21,755,986 678,953 1,122,056	10 654 48,026	2, 542 93, 668 7, 395 86, 612 3, 999 84, 267	323, 137 17, 221, 483 1, 362, 367 235, 064
Total	118, 854, 886	23, 506, 995	48, 690	278, 483	19, 087, 051

Represents imported alcohol not mingled with domestic alcohol.
See footnote 2, table 42.

Table 44.—Summary: Importations, withdrawals, losses, and stocks at industrial alcohol banded warehouses, of imported ethyl alcohol, fiscal years 1943 to 1951, industrie

Fascil year ended June 30-	Tax-free wit	hdrawals fro	m customs	Tax-free withdrawals from industrial alcohol plants and bonded ware- houses ¹		
	For transfer to industrial alcohol plants and industrial alcohol bonded warehouses	For transfer to dena- turing plants :	Total importations	For transfer to denaturing plants ²	For use of the United States	Other 1
1943 1	45, 864, 196	4, 559, 807 30, 485, 607 31, 784, 148 15, 541, 282	4 9, 291, 332 32, 538, 679 77, 648, 344 47, 342, 222	5, 272, 716 9, 861, 079	39, 717	
1947 8 1947 8 1947 8	20, 348, 242	11, 605, 310 2, 363, 681 635, 238	31, 953, 552 32, 844, 749 635, 238	22, 474, 318 34, 865, 994 960, 887	3, 246 55, 274	83, 864 18, 843
1900	163, 248, 135	37, 131, 266	200, 379, 401	118, 854, 886	23, 506, 995	48, 690

Fiscal year ended June 30—	Imported alcohol mingled with domestic alcohol at industrial alcohol bonded warehouses	Losses at industrial alcohol bonded warehouses ¹	Stocks June 30 at industrial alcohol bonded warehouses ¹
1943 4	61, 946	3, 402 25, 013	3, 233, 570
1944 1945 1946	14, 843, 393	49, 478 167, 377 123, 439 7, 629	9, 232, 132 5, 988, 575 970, 578
1931		278, 483	19, 082, 051

^{*}Represents imported alcohol not mingled with domestic alcohol. Imported alcohol which has been mingled with domestic alcohol is included in table 41.

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

*Represents withdrawals for hospital, scientific and educational use, and for export.

† The importation of alcohol free of tax for industrial purposes was authorized, effective Oct. 22, 1942, by the Revenue Act of 1942.

† Includes 1,362,890 proof gallons withdrawn for use of the United States.

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

IV. DENATURED ALCOHOL

[Relates to denatured alcohol produced by denaturing plants]

Table 45.—Production: Ethyl alcohol used for denaturation and completely and specially denatured alcohol produced, by months, fiscal year 1951

many trained has placed to be a	Ethyl alcohol	contellin out a	Production		
Month	used for denaturation	Completely denatured alcohol	Specially denatured alcohol	T'otal	
I sed to belief out the minute to be	Proof gallons	Wine gallons	777		
uly	34, 709, 386	59,910	Wine gallons	Wine gallo	
ugust	32, 701, 836	217, 631	18, 658, 977	18:719	
eptember	30, 745, 552	225, 348	17, 515, 591	17, 733,	
ctober	35, 606, 011		16, 476, 049	16, 701	
ovember	30, 654, 306	219, 682	19, 053, 167	19, 272	
ecember.	39, 457, 227	133, 808	16, 440, 515	16, 574,	
muary	33,011,610	95, 946	21, 168, 681	21, 261	
ebruary	30, 146, 266	75, 047	17, 782, 608	17, 857	
Iarch		83, 363	16, 203, 387	16, 286,	
nell	39, 879, 272	65, 182	21, 373, 218	21, 438,	
pril	52, 914, 345	50,008	28, 154, 156	28, 204,	
ine.	52, 563, 512	110, 171	27, 952, 991	28, 063,	
ine	43, 610, 550	102, 468	23, 219, 275	23, 321,	
Total	455, 999, 873	1, 438, 564	243, 998, 614	245, 437,	

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

Table 46.—Withdrawals: Completely denatured alcohol, by formulas and by months, fiscal year 1951

[Wine ga	llons
----------	-------

Month		Formula.						
	12	13	14	15	Total			
July	15, 819	19, 696	27, 588	6, 152	69, 25			
August	64, 152	61, 397	109, 277		234, 82			
September October	122, 538	16, 311	103, 800		242, 60			
November	21,047	84, 309	112, 930		218, 25			
December	1,481	31, 738	99, 820		133,00			
anuary	18, 162	20,816	50, 913	**********	80, 80			
ebruary	8,483	10, 572	45, 707		64, 76			
March	17, 992	20, 446	43, 542		81, 98 76, 18			
pril	14, 705 17, 414	1,782	59, 699		50 15			
May	1,904	33, 680	32,024	1	50, 18 82, 17			
une	13, 552	70, 626	46, 589 29, 100	5	113, 28			
Total	317, 249	372, 084	760, 989	6, 158	2 1, 456, 48			

¹ Information relative to the composition and authorized uses of these formulas will be found in the Appendix to Regulations No. 3, "Formulae for Completely and Specially Denatured Alcohol" (revised 1942), Treasury Department, Bureau of Internal Revenue, as amended by T. D. 5733.

² Includes 6,201 wine gallons withdrawn for use of the United States.

Table 47.—Withdrawals: Specially denatured alcohol, by formulas, fiscal year 1951
[Wine gallons]

Formula !	Amount	Formula 1 Amot		Formula ¹	Amount
	27, 104, 893	23- G	26	37-A	1, 343 482
	1	23-H	2, 685, 312	38	687, 919
A	27, 211, 094	25	13, 474	38-C	48, 577
-B	5, 716, 948	25-A	26, 000	38-D	22, 969
Acres	310	27	29, 692	39	3, 042
-B	783, 090	27-A	4, 838	39-A	3, 042
-	24, 543	27-B	81, 497	39-B	80, 046
Beer	267, 038	28-A	2,991		1, 762, 978
2-A	264, 592	29	139, 599, 168	39-C	1, 762, 97
J-A	2, 163, 160	30	2, 271, 987	39-D	5. 279, 09
Townson .	5, 075, 316	31-A	222	40	6, 660
Sant	44, 532	32	7, 665, 316	40-A	25, 95
Carried Street, Street	9, 450	33	6, 493	42	378
O	2, 781	35	8, 589		22, 51
2	591, 360	35-A	5, 676, 396	45	1, 874
3-A	15	36	1, 178, 330	46	1,017
3-E	389	37	737, 341	Total	2 237, 192, 95

Information relative to the composition and authorized uses of these formulas will be found in the appendix to Regulations No. 3, "Formulae for Completely and Specially Denatured Alcohol" (revised 1922), Treasury Department, Bureau of Internal Revenue, as amended by T. D. 5846.
Includes 393,902 wine gallons withdrawn for use of the United States.

Table 48.—Withdrawals: Specially denatured alcohol, by leading 1 formulas and by

[Wine gallons]

Formula	July	August	September	October	November	Decemb
0	11, 027, 392	8, 496, 233	9, 867, 196	9, 240, 408		-
-В	1, 951, 163	2, 156, 113	1, 938, 451	2, 065, 598	8, 143, 848	10,848,1
********************	1, 940, 436	2, 449, 161	2, 388, 526	2, 678, 383	2, 220, 660 2, 380, 250	
	837, 279	807, 430	916, 003	1, 281, 689	916, 278	200
A	359, 086	446, 681	488, 620	594, 319	400, 248	892
-A	324, 707	359, 975	315, 173	511, 519	498, 971 465, 514	549
*******************	344, 771	496, 775	505, 761	516, 817	440, 740	509
	385, 878	501, 341	449, 840	398,000	376, 894	422
-Н	174, 355	311,951	300, 010	242, 476	229, 298	440.
	101, 206	165, 778	172, 097	161, 524	207, 628	24%
6	179, 643	160, 800	168, 691	170, 151	177, 830	270
	116, 766	172, 584	175, 941	165, 545	179, 599	2.800, 1
***********************	89, 182	40, 159	145, 607	120, 524	128, 307	160.9
***************************************	56, 348	72, 526	74, 228	85, 256	74, 709	136,1
	28, 407	68, 290	69, 848	74, 231	57, 419	50,8
	55, 582	53, 525	92, 435	58, 813	65, 307	753
	69, 483	57, 956	56, 790	47, 778	€1, 421	50,1 47,2
	22, 131	13, 368	21,049	20, 290	19, 132	37,3
	27, 465	20, 584	28, 685	22, 174	22, 436	20,8
277917	43, 992	31, 878	49, 707	47, 575	47, 989	21.1 40.1
Total	18, 135, 272	16, 883, 108	18, 224, 658	18, 503, 070	16, 720, 248	19,798,5

Formula	January	February	March	April	May	June	Total
29	10, 732, 007	7, 959, 666	11, 976, 021	14, 344, 079	19, 875, 638	17, 088, 606	No. of Contract of
2-B	2, 171, 663	2, 416, 737	2, 560, 148	2, 449, 027	2, 562, 112		139, 599, 166
I	2, 639, 666	2, 358, 922	2, 354, 684	1, 793, 556	2, 032, 840	2, 349, 766	27, 211, 394
32	721, 171	571, 913	330, 370	101, 181	204, 944	1, 610, 737	27, 104, 101
3-A	457, 194	505, 651	485, 580	471, 030	478, 973	139, 457	7,063,386
35-A	527, 835	422, 104	578, 201	715, 932		383, 879	5, 715, 948
40	435, 357	462, 974	481, 304	479, 219	517, 652	435, 034	5,676,34
18	435, 274	381, 757	359, 999		351, 858	325, 418	5, 270, 000
23-H	235, 411	196, 337	239, 670	452, 038	448, 492	436, 553	5, 075, E18
30	195, 082	203, 573		181, 368	158, 857	167, 247	2,083,412
17	194, 393	208, 146	223, 593	237, 995	193, 077	137, 258	2, 271, 987
39-C	144, 439		162, 777	191,064	178, 117	181, 782	2, 163, 100
36	116, 026	131, 031	146, 218	156, 647	118, 759	94, 835	1, 762, 978
************		125, 627	108, 348	78, 399	41, 077	48, 087	1, 178, 330
7	51, 858	67, 330	71, 309	55, 443	64, 058	59, 212	287 000
8-B	72, 448	73, 971	96, 061	69, 893	28, 853	25, 114	737,341
23-A	45, 583	37, 050	61, 014	56, 787	62, 558	40, 153	687, 919
	53, 020	59, 382	43, 681	28, 102	29, 721	36, 764	201, 360
2-A	18, 421	20,076	24, 443	28, 939	30, 897	21, 460	267, 653
13-A	24, 678	21, 374	24, 328	23, 677	15, 091	12, 152	261, 392
Other	40, 693	34, 816	43, 734	28, 880	25, 277	33, 331	471,681
Total	19, 312, 219	16, 258, 437	20, 371, 483	21, 943, 256	27, 415, 851	23, 626, 845	3 207, 192, 934

¹ Withdrawals for the year exceeding 100,000 wine gallons ranked in order of total withdrawals. 2 See footnote 2, table 47.

Table 49.—Summary: Ethyl alcohol used for denaturation, and production, with-drawals, stocks on hand June 30, and losses of denatured alcohol, and denaturing plants operated, by States, fiscal year 1951

	Ethyl alcohol	Completely denatured alcohol			
State	used for denaturation	Production	Withdrawals	Stocks June 30	
aliberia.	Proof gallons 6, 238, 627 446, 928 101, 334	Wine gallons 192, 284	Wine gallons 188, 717	Wine gallons 8, 518	
Borali Jinois	229, 688 15, 559, 742 21, 416, 330 28, 480, 569	123, 671 115, 614	121, 575 121, 383	12, 465 1, 043	
entucky- uisiana faryland assachusetts	75, 626, 023 11, 345, 811 7, 476, 571	461, 813 80, 992	461, 737 85, 466 18, 734	10, 761 10, 326 5	
issouri	478, 395 666, 927 57, 054, 896 6, 115, 326	2, 538 112, 857 40, 008	7, 592 111, 674 40, 149	1, 328 183	
ge York	64, 275 47, 817, 409 1, 048, 862	269, 970	277, 301	3, 094	
rginia	120, 674, 353 967, 175 1, 241, 438 52, 920, 349	22, 153	22, 152		
est Virginia sconsin	28, 845 455, 999, 873	1, 438, 564	1 1, 456, 480	47,72	

	Special	ly denatured al	cohol	100	Number
State	Production	Withdrawals	Stocks June 30 *	Total losses	of plants operated 3
California District of Columbia	Wine gallons 3, 500, 767 464, 647	Wine gallons 3, 494, 123 464, 646	Wine gallons 12,579	Wine gallons 3, 422	6
Florida Hawaii Illinois Indiana Kentucky Louisana	56, 001 123, 066 9, 144, 417 11, 494, 145	56, 043 122, 703 9, 163, 852 11, 482, 999	1, 089 23, 100 64, 215	40 90 2, 670 16, 118	1 4 2
Louisiana Maryland Massachusetts	14, 777, 555 39, 977, 351 5, 967, 754 4, 147, 641	9, 227, 535 40, 576, 135 5, 944, 258 4, 139, 530	5, 525, 106 455, 964 78, 871 11, 428	24, 915 25, 155 11, 451 527	5 1 1
New York.	263, 238 509, 446 30, 734, 883 4, 012, 004	240, 395 511, 873 30, 694, 893 4, 010, 895	54, 056 49, 224 169, 391 2, 164	1, 727 1, 029 38, 139 2, 906	2 5 2
uerto Rico	33, 965 25, 183, 207 564, 182 63, 867, 588	31, 724 24, 785, 851 559, 108 62, 354, 093	2, 257 88, 707 16, 351 2, 175, 573	36, 643 1, 769 11, 812	3 2 3
Viginia Washington Wast Viginia Wasturia	511 764	511, 764 653, 717 28, 166, 817	17, 219	5, 257	1 1 2
Total	243, 998, 614	4 237, 192, 954	8, 747, 342	183, 670	48

Includes 6,201 wine gallons withdrawn for use of the United States.

In addition to these stocks at denaturing plants, stocks held by bonded dealers are shown in table 50.

Begresalts number operated during any part of the year.

Ladindes 393,902 wine gallons withdrawn for use of the United States.

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[Wine gallons]

State	Received 1	Removed 1	Losses	Stocks June 30	Number of dealers operating
California Connecticut Illinois Kentucky Maryland Massachusetts Michigan Minnesota Missourh New Jersey New York Dhio Fexas Utah Washington Wisconsin	10, 305 23, 808 3, 883, 284 28, 089 41, 420 71, 242 65, 460 91, 493 137, 902 24, 181, 261 4, 651 204, 967 32, 204, 644 4, 885 1, 698	11, 395 25, 557 3, 842, 189 29, 353 55, 420 78, 451 63, 360 92, 998 139, 086 24, 161, 980 4, 665 205, 771 32, 115, 979 3, 908 1, 694	13, 533 269 1 18 28 31 5, 091 25, 657 2 9 27	3, 379 183, 244 1, 496 6, 368 11, 623 4, 943 2, 724 9, 596 81, 648 11, 852 751, 339 1, 352 1, 739	
Total	60, 955, 109	60, 831, 806	24, 668	1, 071, 839	3

TABLE 51.—Operations in specially denatured alcohol by manufacturers: By States, fiscal year 1951

[Wine gallons]

Akibama 78, 908 Arisoma 38, 126 Arisoma 3, 582, 679 Arisoma 3, 582, 679 California 38, 681 Connecticut 189, 185 District of Columbia 481, 395 District of Columbia 481, 395 Horidia 46, 899 Georgia 185, 376 Hawaii 77, 807 Idaho 9, 965, 726 Hilnois 9, 965, 726 Hawaii 77, 807 Idaho 9, 965, 726 Hilnois 3, 697, 812 Louisiana 3, 697, 812 Louisiana 2, 238, 152 Maryland 4, 259, 858 Michigan 3, 574 Maryland 4, 259, 858 Michigan 3, 908, 651 Missispip 234, 834 Missouri 2, 850, 114 Montana 70 Nobraska 925, 312 Now Hampshire 72, 240 Now Jersey 27, 746, 631 Now Mexico 32, 750 Now Mexico 32, 750 Now Mexico 202 Now Mexico 501 North Carolina 508, 668, 669 North Carolina 508, 668, 669 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 668 North Carolina 508, 683 North Carolina 508, 868 North Carolina 508 North Carolina 508 North Carolina 508 North Carolina 508 North Carolina 508 Nort	2, 332, 582 522 61, 134	82, 896 199 373, 102 5, 966, 118 41, 224 875, 784 189, 245	3,580	10, 317 20	
Arisona 381, 126 Arisona 3,882, 679 Arisona 3,882, 679 Jolorado 834, 861 Jolorado 834, 861 Jolorado 834, 861 Jolorado 834, 861 Jolardo 834, 861 Jolardo 834, 861 Jolardo 834, 861 Jolardo 941, 395 Jolardo 941, 39	2, 332, 582 522 61, 134	199 373, 102 5, 966, 181 41, 224 875, 784	3, 580	20	32
rkaness. alifornia 38, 681 olorado 38, 681 olorado 38, 681 connecticut 834, 861 lelaware letric of Columbia 46, 899 leorida 185, 370 fawaii 7, 807 fawaii 400 190, 965, 782 olorado 3, 997, 812 olorida 46, 899 leorida 78, 807 fawaii 48, 898 fawaii 48, 898 fawaii 48, 898 fawaii 48, 898 fawaii 48, 898 fawaii 48, 898 fawaii 48, 898 fawaii 48, 898 fawaii 48, 898 fawaii 48, 898 fawaii 64, 677 centucky 9, 354, 981 contisiana 2, 238, 182 faire 3, 574 faryiand 4, 259, 858 fassachusetts 4, 226, 636 fassachusetts 50, 806 corth Dakota 50, 806 corth Dakota 50, 806 corth Carolina 5	2, 332, 582 522 61, 134	373, 102 5, 966, 181 41, 224 875, 784			8
ricansas. alifornia	522 61, 134	5, 966, 181 41, 224 875, 784		31, 215	17
Section	522 61, 134	41, 224 875, 784		283, 029	294
Say Say	61, 134	875, 784		14, 157	33
pelaware pistrict of Columbia 481, 395 pistrict of Columbia 486, 899 pistrict of Columbia 486, 899 pistrict of Columbia 486, 899 pistrict of Columbia 486, 899 pistrict of Columbia 7, 807 daho. 185, 377 daho. 9, 965, 726 diniana 3, 697, 812 ove 48, 886 Cansas. 64, 677 centucky 9, 354, 981 dairie 3, 574 dairie	61, 134		778	31, 754	74
cordia 185, 376 185, 376 186 187	61, 134				
Incida 185, 376 185, 376 186 187			1,007	16, 078	15
Incida 185, 376 185, 376 186 187		488, 138	400	15, 576	20
leorgia		106, 236		7, 818	43
fawaii 7, 807 dabo 9, 965, 726 nilinois 3, 897, 812 ov8 48, 856 cansas 64, 677 centucky 9, 354, 981 oulsiana 2, 238, 152 darine 3, 574 Maryland 4, 259, 858 Massachusetts 4, 256, 636 Minnesota 237, 950 Mississippi 234, 836 Missouri 2, 850, 114 Montana 27, 312 New Hampshire 72, 246, 631 New Jersey 27, 746, 631 New Mexico 202 New York 38, 683, 663 North Dakota 2, 545, 107 Silahoma 50, 806 Orgon 220, 477 cents yivania 20, 267, 755 doth Dakota 33 cennessee 29, 189, 803 evas 22, 189, 803 evas 22, 818, 803 formout 38, 337, 331 formout 38, 806	***********	181, 109	10	11, 122	54
dabo 9, 965, 726	***********	7, 946	2	97	5
Illinois 3,965, 725 Illinois 3,965, 725 Illinois 3,697, 812 Illinois 48,856 Illinois 48,856 Illinois 2,338, 152 Illinois 3,544,981 Illinois 3,544,981 Illinois 3,544,981 Illinois 3,548,164 Illinois 4,256,636 Illinois 234,834 Illinois 234,834 Illinois 2,34,834 Illinois 2,34,834 Illinois 2,34,834 Illinois 2,34,834 Illinois 2,34,834 Illinois 2,34,834 Illinois 2,45,114 Illinois 3,966,651 Illinois 4,256,636 Illinois 5,256,636 Illinoi		70		15	6
milans 3,997, 812 0088. 48,856 Cansas. 64,677 Centucky 9,354,981 Cansas. 64,677 Centucky 9,354,981 Cansas. 64,677 Centucky 9,354,981 Cansas. 64,677 C	1, 959, 933	11, 896, 422	15, 813	365, 783	407
088	9, 041, 100	12, 572, 133	102	232, 514	100
Causas 64, 677		61, 580	239	2, 751	44
Centucky		66, 942	50	3, 943	37
outsiana 2,238, 152 daine 3,574 daryland 4,259, 858 dassachusetts 4,225, 636 dassachusetts 4,225, 636 dassachusetts 237, 650 diehigan 3,908, 651 dimesota 237, 650 dissassippi 234, 834 dissouri 2,850, 114 dontama 2,731 dontama 925, 312 devada 925, 312 devada 925, 312 deva Hampshire 72, 240 dew Hersey 27, 746, 631 dew Mexico 202 dew York 38, 683, 664 Sorth Carolina 658, 665 dorth Dakota 2,545, 107 dislaboma 50, 866 dorth Dakota 202, 477 derto Rico 551, 692 derto Rico 551, 693 derto Rico 551, 963 double Carolina 5, 948 double Carolina 3, 33 dennessee 29, 189, 803 exas 32, 337, 331 dertont Griffeld		9, 356, 692	1000 1000	10, 092	42
daine 3, 574	14, 207, 442	16, 480, 212	1.5	65, 994	66
Aryiand		1, 753	5	2, 058	15
fassachusetts 4, 225, 636 fassachusetts 4, 225, 636 finnesota 237, 050 finnesota 234, 834 fississippi 234, 834 fissouri 2, 850, 114 fontama 70 cebraska 2, 731 cevada 925, 312 cew Hampshire 72, 246 cew Jersey 27, 746, 631 cew Maxico 38, 683, 664 orth Dakota 26 forth Dakota 26 censylvania 20, 267, 755 terto Rico 551, 092 censylvania 20, 267, 755 terto Rico 551, 092 uctro Rico 551, 092 suth Carolina 58, 948 outh Dakota 33 sanessee 29, 189, 803 exas 32, 337, 331 tash 32, 337, 331 femont 500	482, 110	4, 737, 790	291	119, 223	84
	5, 410, 536	9, 641, 815	10, 387	132, 266	242
finnesota 237, 050 fisstssippi 234, 834 fissouri 2, 850, 114 fontama 70 cebraska 2, 731 cevada 925, 312 cew Hampshire 72, 244 cew Hermin 72, 244 cew Hermin 73 cew Mexico 38, 683, 644 cew Mexico 38, 683, 644 cew Hortico 38, 683, 644 cew Hortico 58, 055 certain 50, 806	1, 020, 832	4, 786, 804	10, 405	290, 479	149
Hsstssippi 234, 834 Hissouri 2, 850, 114 Innama 70 cobraska 2, 731 lewada 925, 312 lew Hampshire 72, 240 lew Jersey 27, 746, 631 lew Jersey 27, 746, 631 lew Jersey 3 8, 683, 664 lew Jersey 5 8, 683, 664 lorth Carolina 688, 065 lorth Carolina 26 laboma 50, 806 ragon 220, 471 censylvania 20, 267, 755 uerto Rico 561, 092 thode Island 58, 948 outh Dakota 33 annessee 29, 189, 803 consessee 29, 189, 803 tah 3, 896 ermont 500	282	237, 273	24	26, 115	
	11, 065, 994	11, 302, 395	24	31, 947	54
	3, 981, 637		1 001		
cebraska 2, 731 cevada 925, 312 cew Hampshire 72, 246 cew Hampshire 27, 746 cew Hexteo 27, 746 cew Mexteo 28, 683, 664 cew Mexteo 3 8, 683, 664 certain 658, 665 cew York 3 8, 683, 664 certain 658, 665 certain 658, 665 certain 658, 665 certain 75, 806 certain 75, 806 certain 75, 806 certain 75, 806 certain 75, 948	3, 951, 037	6, 843, 794	4, 264	168, 082	140
sevada 925, 312 sew Hampshire 72, 246 sew Hersey 27, 746, 631 sew Mexico 22, 776, 631 sew York 48, 683, 664 sorth Carolina 658, 065 sorth Dakota 26 bib 2, 545, 107 bib 20, 267, 755 segon 220, 27, 755 uerto Rico 561, 092 stoth Carolina 25, 948 outh Carolina 2, 503 south Dakota 33 canessee 29, 189, 803 exas 32, 337, 331 tash 32, 337, 331 femont 501 femont 501	ESSENTION TO SE	70		10	
New Hampsbire 72, 240 New Jersey 27, 746, 631 New Mexico 3 8, 683, 664 New York 3 8, 683, 664 Orth Carolina 658, 065 Orth Dakota 26 Oblido 2, 545, 107 Dislaboma 50, 806 Oragon 20, 471 Cennsylvania 20, 267, 765 Uerto Rico 561, 092 Uerto Rico 561, 092 Hode Island 58, 948 outh Dakota 33 case 29, 189, 803 Casa 32, 337, 331 tash 32, 337, 331 Cernont 501 Cernont 501		2, 731	*******	428	28
iew Jersey 27,746, 631 tew Mexico 220 sew York 38,683,664 forth Carolina 658, 665 forth Dakota 2,545, 107 tiklahoma 50, 806 torgen 220, 471 certo Rico 561,092 tuerto Rico 581,092 outh Dakota 33 outh Dakota 33 outh Dakota 33 stah 32,337,331 tah 3,896 ermont 580		912, 363		36, 752	1
New Mexico 202 New York 3 8, 683, 664 Sorth Carolina 658, 665 Sorth Dakota 26 Johio 2, 545, 107 Diklahoma 50, 806 Tergon 220, 471 Connsylvania 20, 267, 765 uerto Rico 561, 692 thode Island 58, 948 outh Carolina 2, 563 outh Dakota 33 cannessee 29, 189, 803 tah 3, 896 fermont 501 fermont 501		72, 363		3, 378	
100 107	24, 529, 800	52, 122, 173	29, 911	1, 101, 820	321
North Carolina 658,065 North Dakota 26 bib 2,545,107 bklaboma 50,806 pregon 220,471 cennsylvania 20,267,755 uerto Rico 561,002 thode Island 58,948 outh Carolina 2,503 outh Dakota 33 cass 29,189,803 cas 32,337,331 tah 3,896 fermont 501		164	********	40	2
Gorth Dakota 26 Dibio 2, 545, 107 Dibio 2, 545, 107 Dispon 50, 806 Dragon 220, 471 centsyivania 20, 267, 755 uerto Rico 551, 092 thode Island 58, 948 outh Dakota 33 cannessee 29, 189, 803 cas 32, 337, 331 tah 32, 337, 331 Cernont 501 Tiggick 501	2, 378, 452	11, 014, 922	6, 364	503, 043	555
1010 2,545, 107		647, 237	8	46, 129	37
		30		.7	3
	539, 186	2, 993, 243	7, 642	253, 029	219
178501 220, 471		52, 925		15, 653	37
consylvania 20,267,755 tuerto Rico 561,092 thode Island 58,948 outh Carolina 2,503 outh Dakota 33 ennessee 29,189,803 tah 3,896 ermont 591		218, 422	2	4, 732	24
10 10 10 10 10 10 10 10	19, 618, 645	40, 443, 025	2, 525	362, 547	330
outh Carolina 55, 948 outh Dakota 2, 503 outh Dakota 33 outh Dakota 33 canessee 29, 189, 803 exas 32, 337, 331 tah 3, 896 etmont 500		562, 309	2,020	758	10
outh Dakota 2, 503 outh Dakota 33 ennessee 29, 189, 803 'tas 32, 337, 331 tah 3, 896 ermont 590	1, 227, 334	1, 306, 369		6,884	32
Tenessee 29, 189, 803 Tas 32, 337, 331 Tah 3, 896 Circuit 590	301	2, 670		550	21
29, 189, 803 (tah) 32, 337, 331 (tah) 3, 896 (ermont) 501		29	73555	12	-
tah 32, 337, 331 3, 896 591	236	29, 260, 969	3, 194	2, 748, 894	80
ermont 3,896	178, 933	32, 419, 372	50, 356	388, 231	141
Sirginia 591	110, 300	3, 956		538	14
irginia 301	The state of the s	560	5	45	
					8
Vashington 150, 522	2 010 505	3, 195, 539	670	113, 617	64
Vest Virginia 66, 488	3, 213, 565	15, 601		2, 137	4:
Visconsin 66, 438, 184 Visconsin 397, 549 Vyouning 25	8,606	79, 986, 753		5, 412, 055	26
youing 397, 549	8, 606 18, 183, 354	383, 645	3, 854	65, 276	95
25	8,606	37		13	4
Total 237, 238, 240	8, 606 18, 183, 354	351, 915, 212	151, 921	12, 939, 023	4, 128

¹ In some industries where the denatured alcohol does not become a part of the product, a portion is recovered and reused.

² Represents number operating during any part of the year.

³ Includes 71,734 wine gallons recovered from solutions received containing specially denatured alcohol.

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

Table 52.—Summary: Ethyl alcohol used for denaturation, and production, with drawals, and stocks on hand June 30, of denatured alcohol, and premises operated fiscal years 1934 to 1951, inclusive

TO 100 TO	alest .	-	Denaturing plants						
Fiscal year ended June 30	Ethyl alcohol used for de- naturation	Complet	ely denature	ed alcohol	Specially denatured alcohol :				
The state of the s	Production	With- drawals	Stocks June 30	Production	Withdrawals	Stocks June 30			
1934 1935 1936 1937 1937 1938 1938 1939 1940 1941 1942 1943 1944 1945 1946 1947 1948 1949 1949 1950 1949	339, 651, 745	26, 144, 437 36, 395, 715 34, 887, 789	Wine gal- lons 28, 443, 065 38, 050, 525 35, 700, 102 25, 727, 946 25, 727, 946 17, 204, 615 15, 495, 290 17, 720, 882 24, 320, 681 32, 288, 945 27, 118, 835 36, 324, 125 36, 324 37, 324 3	Wine gal- lons 748, 967 1, 433, 844 2, 250, 899 857, 663 699, 772 655, 996 498, 982 438, 835 94, 442 143, 208 224, 133 1, 013, 268 45, 595 102, 26 107, 105, 362 85, 961 47, 726	Wine gal- lons 55, 067, 092 58, 284, 395 64, 955, 485, 80, 084, 281, 111, 409, 797 135, 834, 261 179, 217, 153 198, 524, 631 471, 781, 825 494, 008, 004 186, 657, 673 147, 348, 371 149, 394, 037 164, 273, 211 170, 259, 583 243, 998, 614	Wine gal- lons 54, 734, 827 58, 653, 468 64, 819, 485 79, 681, 876 69, 253, 258 82, 668, 011 111, 509, 432 136, 319, 810 177, 058, 630 193, 977, 658 465, 909, 511 491, 445, 833 197, 554, 311 154, 927, 752 150, 359, 372 156, 389, 294 176, 804, 418 237, 192, 954	10 7ms gal long 777, 8 445, 7 778, 7 449, 8 1, 152, 5 1, 153, 8 100, 4 2, 710, 7 18, 154, 8 8, 019, 6 1, 878, 77 8, 640, 56 8, 640, 56 8, 747, 48 8, 747, 74 8, 747, 74 8, 747, 74 8, 84 8, 85 8, 84 8, 84		

Fiscal year ended June 30	Specially den Stocks	atured alcohol June 30	Number of denaturing	Number of	Number of manufac- turers operating
THE PER STA	Bonded dealers	Manufac- turers	plants operated	dealers operating	
1934 1935 1936 1937 1038 1939 1940 1940 1941 1942 1943 1944 1945 1944 1945 1946 1947 1947 1948 1949 1940 1940 1940 1940 1940 1940 1940 1940 1940 1940 1940 1941 1942 1942 1943 1944 1945 1946 1947 1948 1948 1949 1940 1950 1960	Wine gal- lons 462, 381 391, 240 333, 542 349, 789 283, 206 378, 609 381, 655 279, 383 5, 801, 635 9, 680, 979 3, 841, 105 164, 153 190, 055 577, 028 972, 437 1, 071, 839	Wine gal- lons 2, 637, 211 2, 760, 602 2, 771, 921 3, 369, 688 2, 708, 739 3, 162, 641 5, 974, 138 6, 217, 459 7, 927, 692 13, 874, 162 12, 118, 670 10, 975, 875 9, 097, 977 8, 361, 845 8, 347, 893 13, 979, 713 8, 427, 429 12, 939, 023	41 39 37 45 43 38 40 43 62 76 65 65 50 48 47 46	70 71 67 67 64 55 52 51 53 50 42 38 39 39 37 35 36	4,08 4,22 4,22 4,22 4,23 4,23 4,23 4,23 4,23

¹ For 1934 through 1941 represents withdrawals of all products for denaturation, that is, domestic ethnical alcohol, spirits produced by registered distilleries (redesignated upon receipt at denaturing plants as alcohol, and rum. For 1942 represents all products used for denaturation, that is, domestic ethnical spirits, and rum. For 1943 through 1951 represents all products (except rum) used for denaturation, that is, domestic ethnical alcohol, imported ethnical alcohol, and spirits. Rum is included for 1934 through 1942 because ¹ Prior to fiscal year 1943, includes denatured rum.

V. DISTILLED SPIRITS: UNRECTIFIED

[Produced by registered and fruit distilleries]

TABLE 53.—Materials: Used at registered distilleries in production of distilled spirits,1
by kinds and by months, fiscal year 1951

The Total and	Jane C	Grain and grain products								
Month	Corn	Rye	Malt	Wheat	Sorghum grain	Total				
July	247, 932, 988 243, 879, 051 224, 164, 544 217, 606, 886 223, 169, 849 183, 427, 799 218, 132, 776 166, 303, 050 173, 183, 474	Pounds 23, 369, 083 34, 218, 541 41, 003, 969 44, 911, 846 42, 674, 185 37, 886, 121 38, 661, 417 34, 892, 142 38, 524, 001 32, 704, 767 33, 641, 928 25, 606, 379	Pounds 28, 557, 973 39, 960, 756 40, 549, 604 43, 745, 091 41, 586, 585 43, 088, 533 34, 731, 831 42, 290, 608 33, 902, 373 34, 966, 131 29, 549, 235	Pounds 218, 501 2, 877, 320 7, 126, 844 6, 966, 718 6, 063, 847 6, 124, 626 6, 966, 247 5, 050, 294 6, 258, 559 6, 161, 628 5, 875, 090 6, 371, 522	Pounds 21, 942, 232 20, 983, 337 19, 672, 557 36, 504, 152 47, 803, 970 69, 485, 918 72, 211, 354 55, 114, 732 80, 572, 256 65, 035, 219 58, 394, 716 56, 834, 723	Pounds 258, 676, 325 361, 822, 239 356, 285, 953 376, 696, 88 372, 587, 451 372, 690, 440 394, 097, 460 313, 135, 798 385, 778, 200 304, 197, 033 306, 061, 335 269, 049, 120				
Total	2, 516, 948, 499	428, 034, 370	454, 809, 929	² 66, 070, 196	604, 615, 166	4, 070, 478, 16				

Month	Molasses	Products used in redistil- lation	Other n	naterials
Tuly August September October	Gallons 174, 386 254, 524 293, 187 263, 174	Proof gallons 233,053 134,509 194,692 345,507	Pounds 33, 380 44, 461 52, 330 48, 528	Gallons 101, 610 125, 424 83, 124 89, 329
November Desember January February March	197, 425 216, 636 173, 872 166, 548 232, 692	194, 196 188, 572 351, 934 466, 102 741, 367	46, 391 48, 240 53, 150 61, 372 67, 927	49, 218 54, 018 9, 817 34, 073
April	221, 064 232, 500 243, 326 3 2, 669, 334	210, 474 800, 422 1, 058, 794 4, 949, 622	44,759 34,951 32,966	31,028 343,003

Whinky, rum, gin, vodka, and spirits. For materials used at fruit distilleries in production of brandy and apirits—fruit, see table 55.

*Includes 56,023,035 pounds of a wheat byproduct and 5,045,480 pounds of wheat flour.

*Used in production of rum.

*Represents 342,046 pounds of diamalt, 123,787 pounds of enzyme extract, and 101,722 pounds of malt sirup.

*Represents 577,641 gallous of enzyme extract and 343,003 gallous of citrus waste concentrate.

Table 54.—Materials: Used at registered distilleries in production of distilled spirits.

by kinds and by States, fiscal year 1951

	THE	Grain and grain products								
State	Corn	Rye	Malt	Wheat	Sorghum grain	Total				
California	273, 828	Pounds 1, 432, 806 4, 284	Pounds 3, 404, 315 31, 662	Pounds	Pounds 18, 487, 801	Pounds 33, 287, 8				
Ilinois ndiana owa Cansas	61, 818, 906	59, 128, 286 25, 845, 535	63, 820, 836 60, 618, 050 7, 650, 807		204, 351, 060 31, 276, 682 22, 319, 994	585, 979, 8 91, 780, 7				
Centucky Jaryland Jassachusetts	1, 032, 322, 489 156, 012, 721 27, 590, 780	204, 683, 558 63, 685, 085 1, 179, 472	4, 683, 685 177, 893, 143 32, 309, 225 6, 132, 524	5, 045, 480 4, 999, 680	44, 057, 595 9, 769, 427 19, 286, 005 27, 837, 384	1, 429, 608, 2 271, 201, 6				
lissouri ebraska ew York	2,812,556 25,793,225 13,094,172	408, 742	6, 737, 717 3, 440, 490 8, 487, 220 4, 759, 664	56, 025, 036	27, 057, 352 55, 558, 275	62, 740 62, 762 33, 719 89, 838				
hio ennsylvania outh Dakota	86, 891, 434 317, 533, 062 15, 555, 568	8, 840, 332 61, 025, 525	12,743,662 58,488,205 1,728,384		29, 861, 064 27, 988, 240 86, 764, 287	80,838 47,714 t 136,463 e 523,811 e				
ennessee irginia 'isconsin	6, 988, 800 3, 024, 140 1, 158, 025	608, 880 880, 880 222, 985	1, 048, 320 680, 820 151, 200			17, 281 9 8, 730, 6 4, 581, 8 1, 532, 2				
Total	2, 516, 948, 499	428, 034, 370	454, 809, 929	2 66, 070, 196	604, 615, 166	4, 070, 478, 1				

State	Molasses	Products used in re- distillation	Other materials	
California. Georgia	Gallons	Proof gallons 28, 542	Pounds	Gallons
Illinois		208, 451 1, 088, 219	440, 213	4 577 641
Kansas Kentucky Maryland Massachusetts	1, 473, 660 1, 195, 674	9, 729 846, 177 741	* 128, 197	
Michigan Missouri Nebraska New York	1, 193, 674	18, 249		
Ohio Pennsylvania South Dakota		2, 021, 888 727, 626		7 343, 008
Tennessee Virginia Wisconsin				
Total	£ 2, 669, 334	4, 949, 622	568, 455	920, 1644

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

2 Includes 56,025,036 pounds of a wheat byproduct and 5,045,480 pounds of wheat flour.

3 Malt sirup.

4 Represents 342,946 pounds of diamalt and 97,267 pounds of malt sirup.

5 Enzyme extract.

6 Represents 123,787 pounds of enzyme extract and 4,410 pounds of malt sirup.

7 Citrus waste concentrate.

8 Used in production of rum.

TABLE 55.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by months, fiscal year 1951

	Fruit and fruit products 1								
Month	Grape	Raisin	Total	Grape	Raisin	Apple			
	Pounds	Pounds	Pounds 1, 395, 166	Gallons 1, 749, 982	Gallons 144,881	Gallons 1, 680			
dy-	47, 090 946, 840 9, 284, 140	1, 348, 076 1, 073, 451 980, 604	2, 020, 291 10, 264, 744	11, 178, 680 95, 968, 369	401, 966 259, 209	37, 084 31, 618			
estern occ	5, 522, 381	2, 768, 078 1, 821, 391	8, 290, 459 3, 295, 211	131, 193, 252 41, 527, 854	334, 636 843, 459	299, 386 735, 723			
ovember	735, 250	1,646,502 1,257,679	2, 381, 752 1, 257, 679	13, 543, 078 4, 193, 531	274, 192 270, 701	622, 637 768, 107			
ebruary		1, 067, 102 901, 037	1,067,102 901,037	691, 005 1, 544, 460	339, 302 183, 424	419, 113 356, 489			
ebruary		898, 343 758, 033	898, 343 758, 033	708, 290 752, 218	115, 693 178, 627	305, 450 277, 900			
(ay		710, 289	710, 289	329, 703	67, 053	274, 849			
Total	18, 009, 521	15, 230, 585	33, 240, 106	303, 380, 422	3, 413, 143	4, 130, 05			

	Fruit and fruit products !—Continued							
Month	Pear	Fig	Citrus waste concentrate	Black- berry	Other	Total		
	Gallons	Gallons	Gallons 52, 848	Gallons 1,000	Gallons	Gallons 1, 950, 39		
aly inguist eptember	456, 303 990, 699		48, 674 55, 032	4, 930	1,845	12, 127, 63 97, 306, 77		
Sovember	945, 129 430, 507	**************************************	41, 185	1,166	850 2,960 3,793	132, 814, 43 43, 541, 66 15, 987, 56		
lecember annary		1, 521, 089	19, 702		2,700	5, 232, 33 1, 471, 82		
ebruary	*********		46, 518	4, 685	6, 800	2, 137, 69 1, 185, 42		
May			3, 135	1,575	13, 400	1, 213, 45 685, 00		
Total		1, 521, 089	318, 393	13, 356	2 32, 348	315, 654, 21		

In addition, 202,526 proof gallons of brandy were used in redistillation. Represents 20,200 gallons of peach, 5,638 gallons of cherry, 3,819 gallons of prune, and 2,700 gallons of loganberry.

TABLE 56.—Materials: Used at fruit distilleries in production of brandy and spirits

	Fruit and fruit products 1									
Kind	California	California	Colorado	Connecti-	New Jersey	New York	Ohlo			
Grape Raisin Apple	Pounds 18, 009, 521 15, 230, 585	Gallons 301, 816, 081 3, 350, 943 320, 798	Gallons 6, 144	Gallons 18, 308	Gallons 914, 170 60, 900 618, 584	Galtons 225 1,300 226,750	Gellen 32, 3			
litrus waste concen- trate	***********	1, 521, 089					24,3			
Peach Blackberry Cherry Trune		1,845	10, 871		20, 200		24			
oganberry			2, 700	III.Willi	***********		-			
Total	33, 240, 106	307, 010, 756	19, 715	19, 583	1, 613, 854	228, 275	F2, 0			

Port Control	Fruit	t and fruit pr	roducts 1—Continued		
Kind	Oregon	Pennsyl- vania	Washing- ton	United States	
Grape	Gallons	Gallans	Gallons 593, 164	Gallons 303, 380, 422	
Appie Pear Fig	334, 300 2, 845, 416		974, 195	3, 413, 141 3 4, 130, 001 2, 845, 416	
Peach, Blackberry				1, 521, 089 318, 301 20, 200	
Cherry Prune Loganberry		*********	3, 793 3, 810	5,68 1,810 2,206	
Total		318, 393	1, 574, 962	101A, 654, 718	

Table 57.—Production: Distilled spirits, by kinds and by months, fiscal year 1951

Month	Whisky	Brandy	Rum	Gin 2	Vodka	Other spirits	Total
July	10, 337, 084 15, 092, 779	375, 666	190, 347	737, 681 1, 034, 639		16, 358, 022	21, 692, 843 33, 061, 061
October	20, 536, 413 22, 218, 015	2,607,723 1,393,646	213, 754 135, 553	312, 580	19, 284 1, 711 16, 014	24, 625, 554 14, 345, 124	42, 079, 840 48, 369, 807 38, 420, 932
January	20, 159, 487 16, 234, 696	703, 579 283, 548	141, 609 132, 592	466, 431 1, 232, 185 996, 060	15, 617	13, 797, 110 10, 908, 730	35, 516, 948 36, 056, 981 28, 571, 243
March	14, 727, 254 15, 912, 129	121, 425 307, 861	164, 843 182, 168	632, 461 396, 643	28, 642 2, 015 18, 723	12, 971, 776 11, 075, 039	35, 339, 016 28, 619, 774 27, 892, 563
Julio	13, 273, 054 \$ 205, 702, 460	71, 255 411, 584, 486	D. Sevil-Cilvins	663, 060 8, 962, 289	3, 113	11, 649, 539 173, 025, 280	25, 831, 788 401, 452, 796

be denaturation.

Represents production for beverage and industrial purposes. Represents 24,760,310 tax gallons of sprits—fruit produced at fruit distilleries, 148,224,970 tax gallons of sprits—grain, spirits—cane, etc., at registered distilleries. Includes 9,021 tax gallons removed for denaturation and 8,826,019 tax gallons transferred to industrial alcohol bonded warehouses which could be withdrawn as alcohol for either industrial or beverage purposes.

Table 58.—Production: 1 Distilled spirits, by kinds and by States, fiscal year 1951

State	Whisky	Brandy	Rum	Gin 2	Vodka	Other spirits	Total
alifornia		2, 262		76, 994	8, 614	26, 586, 735	2, 26
Porgia.	20, 467	4, 256		5, 182 2, 123, 472	49, 974	37, 492, 592	
GWA.	20, 954, 814			2, 379, 077	29, 304	29, 177, 557 8, 498, 348 5, 069, 496	
laryland	14 400 104	1,525	1, 157, 524	178, 512 178, 321	*******	9, 131, 311	126, 876, 71 1, 52 23, 808, 82
inhigan taxouri chraska	757, 652		872, 656	********	23, 467	4, 588, 551 6, 045, 043 2, 565, 865	6, 242, 32
on Jersey	100000000000000000000000000000000000000					7,742,819	
Parity	1, 414, 449	11, 404 187, 220	**********	1, 955, 098	36, 742	2, 587, 527 9, 172, 154	12, 589, 84 187, 22
Erinia.	754, 351		**********			11, 171, 952 1, 487, 278	1,487,27 754,35
isconsin	389, 609	243, 987	*********				554, 76 243, 98 148, 90
Total	\$ 205, 702, 460	11, 584, 486	4 2,030,180	8, 962, 289	148, 101	173, 025, 280	401, 452, 70

The production of whisky, brandy, rum, gin, vodka, and spirits by registered distilleries, and partial fruit by fruit distilleries. For purposes of withdrawal, see tables 62 and 60.

For production of gin at rectifying plants, see table 77.

Southest S. table 57.

January et table 60.

In addition 202,526 proof gallons of brandy were used in redistillation.
 Includes 14,000 gallons in Maine, 239,825 gallons in Missouri, and 1,373,084 gallons in Virginia.

Represents production of whisky, brandy, rum, gin, vodka, and spirits by registered distilleries, and brandy and spirits by fruit distilleries. For purposes of withdrawal, see tables 61 and 65, 4 For production of gin at rectifying plants, see table 76, 1 Represents 176,630,180 tax gallons of bourbon whisky, 35,246,437 tax gallons of corn whisky, 17,341,662 as gallons of rye whisky, 76,993 tax gallons of Scotch type whisky, and 5,407,188 tax gallons of other whisky seignated as bourbon mash whisky, rye mash whisky, etc., by virtue of being packaged in reused

^{*}Includes 184,655 tax gallons produced at registered distilleries. For kinds of brandy and spirits—fruit produced, see table 59.

1 Represents production for beverage and industrial purposes. Includes 1,789,354 tax gallons removed

Table 59.—Production: Brandy and spirits by fruit distilleries, by kinds and by months, fiscal year 1951

11	Ta	v	cris	71	0	ne

Month	· Grape	Raisin	Apple	Citrus	Pear	Other	Total
uly	136, 871	49,750	204	29, 196			-
Lugust	1, 110, 020	96, 172	6, 394	31, 395	22, 354	288	216
eptember	10, 852, 299	48, 934	3,726	32, 775	44, 953	146	
October	14, 199, 428	109, 944	32, 980	34, 182	65, 711		
November	4, 689, 513	95, 541	94, 216	52, 813	30, 483	980	14, 442
December	1,817,126	52,816	65, 145	57, 439	1,372	144, 982	14 34 34 3
anuary	631, 078	57,874	85, 322	42, 983		14, 386	2, 138,
ebruary	258, 158	57, 123	56, 351	19, 197		329	831
farch	260, 286	56, 728	44, 763	30, 249		1,643	391
pril	79, 447	54. 297	31, 589	33, 540		625	393,
day	135, 995	17, 424	36, 536	8, 123		233	199,
une	81, 445	7, 598	42, 719	385	*********	3, 567	198. 135.
Total	1 34, 251, 666	2 704, 201	3 499, 945	4 372, 277	164, 873	6 167, 179	36, 100,

Table 60.—Production: Brandy and spirits by fruit distilleries, by kinds and by States, fiscal year 1951

[Tax gallons]

Kind	California	Colorado	New Jersey	Ohio	Oregon	Wash- ington	Total
GrapeRaisin	33, 955, 156 690, 820	738	185, 421 13, 077	6, 015	5260	101, 735	1 34, 251, 66 2 704, 20
Apple	45, 436		83, 012	4, 825	22, 347	140, 624	490, 94 372, 27
FigPear	158, 538		******		164, 873		158,58 164,87
PeachCherry	146	431	4, 779			830	4, 77 1, 46 1, 35
Blackberry		764		564		798	1,00
Loganberry		329					- 1
Total	\$ 34, 850, 096	6 2, 262	6 286, 289	6 11, 404	§ 187, 220	6 243, 987	36, 160, 14

TABLE 61. - Withdrawals: Distilled spirits, total tax-paid, by kinds and by months, fiscal year 1951

[Tax gallons]

	() was Barrier					
	Month	Whisky	Brandy	Rum	Gin	Vodka
December		6, 573, 162 9, 868, 718 6, 468, 823 5, 939, 136 6, 565, 337 6, 896, 210 9, 769, 988 7, 811, 099 6, 114, 968 3, 080, 983 3, 713, 448 3, 640, 277	172, 321 280, 168 255, 100 330, 704 207, 705 203, 970 349, 529 271, 778 198, 053 175, 986 138, 892 147, 841	16, 282 30, 777 24, 353 34, 133 29, 93 19, 833 23, 032 24, 647 26, 996 19, 697 17, 928 21, 733	730, 758 1, 122, 786 584, 395 377, 971 353, 319 514, 890 1, 194, 153 910, 460 1, 076, 964 505, 065 356, 713 647, 824	4, 277 9, 295 5, 305 10, 986 5, 164 4, 721 15, 050 6, 326 15, 746 10, 307 14, 342 5, 975
June Total		76, 442, 149	2, 822, 047	289, 340	8, 375, 304	107, 554

Month	Other spirits	Total	Alcohol	Grand total
uly ugust september Seteber Sovember December January February March April May June	3, 417, 221 3, 820, 804 4, 440, 970 5, 627, 358 4, 587, 630 2, 847, 748	10, 531, 365 16, 141, 850 11, 397, 768 10, 110, 151 11, 072, 258 12, 080, 594 16, 979, 110 13, 611, 946 10, 280, 475 5, 320, 746 7, 001, 841 7, 272, 833	4, 985, 530 6, 946, 900 3, 660, 056 3, 422, 193 3, 876, 767 3, 034, 633 5, 115, 758 3, 880, 581 2, 952, 289 2, 051, 186 1, 720, 771 1, 177, 587	15, 516, 895 23, 088, 750 15, 057, 824 13, 532, 344 14, 949, 025 15, 115, 227 22, 094, 868 17, 492, 527 13, 232, 764 7, 371, 932 8, 722, 612 8, 450, 420
Total	43, 764, 543	2 131, 800, 937	42, 824, 251	174, 020, 100

Represents withdrawals upon tax-payment of whisky, rum, vodka, and gin from registered distilleries and internal revenue bonded warehouses; brandy from fruit distilleries and internal revenue bonded warehouses; other spirits from registered distilleries, fruit distilleries, and internal revenue bonded warehouses houses; other spirits from registered distilleries, fruit distilleries, and internal revenue bonded warehouses. Withdrawals of whisky, brandy, and and aleohol from internal revenue bonded warehouses include bottled-in-bond tax-paid withdrawals as reported in table 63. Tax rate \$9 per tax gallon.

2 For tax-free withdrawals, see table 65.

Represents 9,739,598 tax gallons of brandy and 24,512,068 tax gallons of spirits—fruit,
 Represents 476,171 tax gallons of brandy and 228,030 tax gallons of spirits—fruit.
 Represents 487,048 tax gallons of brandy and 12,897 tax gallons of spirits—fruit.
 Represents 364,962 tax gallons of brandy and 7,315 tax gallons of spirits—fruit.

⁶ Represents the following quantities of brandy: 158,538 tax gallons of fig. 4,779 tax gallons of peach, 1,407 tax gallons of cherry, 1,328 tax gallons of blackberry, 798 tax gallons of prune, and 329 tax gallons of logan-berry.

¹ Includes 2,601 tax gallons of brandy in Connecticut.
² Includes 304 tax gallons of brandy in New York.
³ Includes 1,655 tax gallons of brandy in Connecticut, 1,525 tax gallons of brandy in Maine, 12,507 tax gallons of spirits—fruit in Missouri, 22,526 tax gallons of brandy in New York, and 165,008 tax gallons of brandy in Viginia.

⁴ Represents 364,962 tax gallons of brandy and 7,315 tax gallons of spirits—fruit in Pennsylvania.

⁵ Represents 10,109,998 tax gallons of brandy and 24,740,008 tax gallons of spirits—fruit.

Table 62.—Withdrawals: Distilled spirits, total tax-paid, by kinds and by States

[Tax gallons]

State .	Whisky	Brandy	Rum	Gin	Vodka
California	2, 659, 529	1, 122, 127	4, 605	71,275	
Connecticut	1,854	288 5,899	**********	67, 204	5.00
Georgia	16, 267	2		2,995	15
Illinois	10, 460, 507	199, 437	2,744	2, 027, 653	2,80
Indiana	10, 348, 592	278, 485	31, 760	1, 785, 040	- Land
Kansas		******			3.6
Kentucky Louisiana	33, 419, 462	51, 134	6, 042	226, 130	3,36
Maine. Maryland	5, 338, 312	2,507 21,868	4,573	104 000	
Massachusetts	530, 276	157, 100	215, 662	184, 270 4, 439	-
Minnesota	14, 993 14, 055	189, 256 46, 213	5, 922		21.17
Missouri	135, 425			2, 929	-
New York	83, 337 1, 359, 534	159, 611 26, 916		1, 560, 357	
Ohio Oregon	1, 388, 410	146, 035 537		1, 955, 098	31,00
Pennsylvania	10, 097, 166	412, 480	18, 032	487, 136	Lo
Tennessee	297, 758 153, 579	2,143			
Washington	100,010				
West Virginia	100000000000000000000000000000000000000	***********			
Total	76, 442, 149	2, 822, 047	289, 340	8, 375, 304	107,55

State	Other spirits	Total	Alcohol	Grand total
California	1, 354, 725	5, 220, 293	090, 984	5, 211, 277
Connecticut. Georgia	1,751 960,763	1, 156, 722 20, 627		1, 150, 722
Hawaii Illinois	10, 679, 395	23, 372, 552	760 1, 813, 130	25,185,185
Indiana Iowa Kansas	10, 236, 206 163, 698	22, 680, 083 163, 698 125, 718	10, 878, 041 286, 229 248, 270	33, MA (3)
Kentucky Louisiana	122, 245 6, 751, 398	40, 457, 369	7, 204, 312 1, 101, 813	47, 001, 684 1, 101, 831
Maine Maryland	5, 664, 813	2,744	5, 800, 818 271, 382	17.012.45
Massachusetts	987, 037 19, 414 82, 174	1, 915, 895 264, 285 143, 220	327, 658	見り
Missouri	7, 401 93, 405	145, 755 336, 353	126, 028 3, 738, 706	4.000
New York Ohio	2, 001, 789 664, 740	4, 948, 596 4, 185, 681 537	88, 632 3, 384, 063	7, MA, 741
Pennsylvania Tennessee	3, 972, 688	14, 988, 579 299, 901	6, 756, 521	21.200mm 15.000mm
Virginia Washington West Virginia		153, 579	6, 584 224	(6,454 mil.
Wisconsin	901	901		174,074,198
Total	43, 764, 543	\$ 131,800,937	42, 824, 251	114

Represents withdrawals upon tax-payment of whisky, rum, gin, and vodka from registered distilleries and internal revenue bonded warehouses; brandy from fruit distilleries and internal revenue bonded warehouses; other spirits from registered distilleries, fruit distilleries, and internal revenue bonded warehouses and alcohol from industrial alcohol plants and bonded warehouses. Withdrawals of whisky, brands rum from internal revenue bonded warehouses include bottled-in-bond tax-paid withdrawals as register in table 64. Tax rate \$9 per tax gallon.

For tax-free withdrawals, see table 66.

Table 63.—Withdrawals: Bottled-in-bond distilled spirits, tax-paid, by kinds and by months, fiscal year 1951

[Tax gallons]

Month	Whisky	Brandy	Rum	Total
	1, 045, 642	162	848	1, 046, 652
and the state of t	1, 822, 548	1, 440	547	1, 824, 535
(until)	1, 103, 023	2,618	315	1, 105, 956
interpretation of the second	1,084,653	3, 225	120	1, 087, 998
Sciober	1, 027, 892	7,842	630	1, 036, 364
Covermon	1, 133, 644	5,060	255	1, 138, 959
Manper	1, 404, 750	3,559	135	1, 408, 444
BREEN A STATE OF THE STATE OF T	1, 164, 724	2,776	120	1, 167, 620
See Street Stree	1,044,101	2, 431	195	1, 046, 727
AND THE PERSON NAMED OF TH	504, 947	6,002	120	511,069
Tax	498, 818	1,913	123	500, 854
May and the second seco	515, 499	3,453	123	519,075
Total.	12, 350, 241	40, 481	3, 531	12, 394, 253

(Represents withdrawals of bottled-in-bond distilled spirits from internal revenue bonded warehouses. The withdrawals in this table are included in total tax-paid withdrawals reported in table 61. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of the months of July and Angust 1900, when 1,213,286 tax gallons of whisky were bottled in bond after payment of tax. (The letting in bond of distilled spirits after tax-payment was discontinued by Public Law 48 (81st Cong.) sherive Sept. 1, 1950.)

Table 64. Withdrawals: Bottled-in-bond distilled spirits,1 tax-paid, by kinds and by States, fiscal year 1951

[Tax gallons]

State	Whisky	Brandy	Rum	Total
California	377, 200	6, 923		384, 123
Connecticut	3,096	***********	70777777755	3,096
	695, 067	2, 534		697, 601
Sentueky	72, 284 8, 961, 145	23, 578	*************	72, 284 8, 984, 723
	187, 633	20,010		187, 633
Minnesots	31, 141		3, 461	34, 602
Missouri, Sew Jersey	8, 808 36, 898	2001.00		8, 808 36, 898
New York	22, 444	468		22, 912
110	13, 172 228, 301	2, 240	********	15, 412 230, 710
	1, 678, 496	2,329	70	1,680,895
	33, 959	100173355573	*********	.33, 959
Total	12, 330, 241	40, 481	3, 531	12, 394, 253

Represents withdrawals of bottled-in-bond distilled spirits from internal revenue bonded warehouses. The withdrawals in this table are included in total tax-paid withdrawals reported in table 62. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of the mouths of July and August 1950, when 1,213,286 tax gallons of whisky were bottled in bond after payment of tax. (The setting in bond of distilled spirits after tax-payment was discontinued by Public Law 448 (81st Cong.) affective Sept. 1, 1950.)

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[Tax gallons]

Month	Month For fortification of wine 2		For dena	turation	For use of	ed States	For a	
	Brandy	Spirits— fruit	Rum	Spirits	Whisky	Brandy	Spirits	Whit
July August September October	55, 967 194, 392 4, 131, 350	75, 063 819, 135 6, 725, 101	122, 394 190, 347 177, 129	103	**********	**********		
November December anuary	184, 249 201, 219	11, 373, 496 3, 399, 321 1, 098, 775 178, 455	171, 190 130, 143 138, 347 140, 444		490	954 2,759	891, 964 4, 691, 306 2, 230, 685	
darch	123, 461 101, 659 57, 161	148, 926 166, 057 55, 048	132, 292 156, 259 136, 468	8, 918	456		604, 983 490, 476	
une	65, 181 74, 089	50, 885 s 108, 682	151, 533 142, 809		13, 639 744	2, 850 898	19, 432 580, 657	2
Total	7, 865, 024	24, 198, 944	1, 789, 354	9, 021	15, 329	7, 461	9, 509, 505	4.

Month	tal Fellenge	For export	Timber Insulation	To custo bone	Total		
7011071	Whisky	Spirits	Other	Whisky	Spirits	Other	rotat
July.	73, 894	Land of		19,048	12,373	457	339, 43
August			147	16, 587	7, 901	2, 690	1, 271, 66
September			111	11,614	1, 639	1, 571	11, 096, 71
October			2,526	26, 859	19, 449	1,718	13, 862, 63
November		2, 194	88	23,780	12, 574	1, 978	5, 059, 87
December		103, 875	29	34, 266	14, 946	2, 941	6, 335, 28
January		19,878	- TO	18, 293	5, 462	6, 183	2, 861, 41
February		1,998	556	8,644	13, 467	7, 419	1, 086, 10
March		9, 908	257	20,703	24, 178	8, 193	1,078,79
April		10, 188		27, 698	8, 407	10, 350	471, 75
May	134, 539	73, 782	52	15, 475	35, 835	6, 246	560, 73
June	59,518	15, 621	1,727	27, 441	8,593	4, 443	1,027,01
Total	968, 830	237, 444	³ 5, 382	250, 408	164, 824	+ 54, 189	45, 080, 36

¹ Represents withdrawals of whisky, rum, gin, and vodka from registered distilleries and internal revenus bonded warehouses; brandy from fruit distilleries and internal revenue bonded warehouses; and other spirits from registered distilleries, fruit distilleries, and internal revenue bonded warehouses. In addition 8,826,019 tax gallons of spirits were withdrawn for transfer to industrial alcohol bonded warehouses.

² Represents 6,456,423 tax gallons of brandy and 22,713,815 tax gallons of spirits—fruit withdrawn from finit distilleries and 1,408,601 tax gallons of brandy and 1,485,129 tax gallons of spirits—fruit withdrawn from finit distilleries and 1,408,601 tax gallons of brandy and 1,485,129 tax gallons of spirits—fruit withdrawn from finit distilleries and 1,408,601 tax gallons of brandy and spirits—fruit used in fortification is included in the wine tax.)

³ Represents 3,229 tax gallons of rum, 1,355 tax gallons of brandy, 3nd 798 tax gallons of gin.

⁴ Represents 28,467 tax gallons of gin, 17,026 tax gallons of brandy, 7,459 tax gallons of rum, and 1,337 tax gallons of vodka.

TABLE 66.—Withdrawals: Distilled spirits, total tax-free, by kinds and by States, fiscal year 1951

[Tax gallons]

State		fication of ne ²	For denat	For denaturation F			For use of the United States			
	Brandy	Spirits— fruit	Rum	Spirits	Whis-	Brandy	Spirits	Whis-		
California	6, 998, 850	24, 155, 334					106, 406	86		
Calorado	4, 250									
Georgia Minois	13, 492 46, 448	**********			HWW		3, 877, 023	******		
ndiana			1, 139, 928			7, 461	770, 465 1, 014, 692	8		
Maryland	2, 331	**********	649, 426			*******		3, 52		
Michigan	37, 629	9, 014					*********			
Nebraska	310, 009	476					2, 893, 963			
New Jersey	59, 560 11, 404	34, 120					23, 914	913		
Ohio	2,656		**********	8, 918	15, 329		823, 042			
Pennsylvania	128, 763	Enter	**********	0, 010	10,020		020,012			
Washington	249, 054			103	******		*********			
Total	7, 865, 024	24, 198, 944	1, 789, 354	9, 021	15, 329	7, 461	9, 509, 505	4, 62		

State		For export			ms manufa ed wareho		Total	
Market Bar	Whisky Spirits		Other	Whisky	Spirits	Other	DENERT	
California	66, 887	103, 199	710	2, 431	783	1, 883	31, 436, 57: 57:	
onnecticut.			*******				4, 25 13, 49	
Binois	279, 955 112, 788	42, 403 54, 893	88	7, 410	993	1, 226	4, 255, 544 938, 14	
daryland dasachusetts dichigan	310, 700 116, 941 707	10, 866 18, 889 7, 194	3, 229	7, 671 61, 726 4, 645	1, 365 96, 283 5, 191	1, 563	2, 492, 76 299, 69 671, 96 37, 62	
Velgrasko		STATE OF THE PARTY OF					9, 01 2, 893, 96	
New York	19, 151	*********	1,303				310, 83 138, 96 11, 45	
emsylvania trginia	61, 355	27*17-7-20			********		2, 65 1, 184, 89 128, 76 249, 05	
Total	968, 830	237, 444	1 5, 382	250, 408	164, 824	4 54, 189	45, 080, 34	

See footnote 1, table 65, see footnote 2, table 65, See footnote 3, table 65, See footnote 4, table 65,

Table 67.—Losses: Distilled spirits in internal revenue bonded warehouses by kinds and by States, fiscal year 1951

[Tax gallons]

State	Whisky	Brandy	Rum	Gin	Vodka	Other spirits	Total
California	584, 092 355	201, 109	869	345	1	77, 173	863, 5
onnecticut	31, 310 930	3, 162		50		1, 218	31,1
llinoisdiana	2, 261, 521 2, 731, 729	30, 487 53, 319	733 7, 102	37, 291	8	324, 410 231, 745	2.617.1 3.061.1
faine	8, 628, 589 56	16, 573 499	1,067	78		5, 258 189, 231	8, 833, 7
Iaryland Iassachusetts Iichigan Iinnesota	1, 521, 820 101, 936 2, 275 1, 161	5, 852 13, 191 3, 580 7, 037	966 47, 141 204	24	16 79	102, 872 4, 535 327 238	1, 631, 2 100, 8
lissouri ew Jersey ew York	31, 697	29, 301 4, 122		3		2, 274	8,4 31,5 42,2
hio regen	262, 169	• 12, 561			3	10, 007 178	3.57, 8 284, 1
ennsylvania ennessee irginia	3, 270, 116 49, 399 45, 767	72, 599 520 8, 796				255, 098	3, 630, 4 49, 6
isconsin						23	54.5
Total	19, 888, 975	463, 363	66, 237	62, 312	108	1, 204, 921	21, 683.1

During the months of July and August 1950, losses allowed from leakage and evaporation were 4,281,301 tax gallons of whisky, 72,055 tax gallons of brandy, 9,105 tax gallons of rum, 9,576 tax gallons of gin, 107 tax gallons of vodka, and 228,263 tax gallons of spirits; and losses from other causes were 4,323 tax gallons of whisky, 150 tax gallons of brandy, 11 tax gallons of rum, 180 tax gallons of gin, 1 tax gallon of vodka, and 3,668 tax gallons of spirits. Beginning with the month of September 1950 due to Public Law 448 (8ist Cong) the classification of losses was discontinued.

Table 68.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by months, fiscal year 1951 1

(Tax gallons)

Month	Whisky	Brandy	Rum	Gin	Vodka	Other spirits 2	Total
July August September October November December January February March April May June	644, 695, 115 647, 049, 365 656, 906, 262 670, 223, 390 684, 330, 026 694, 209, 023 701, 634, 811 707, 672, 591 720, 713, 083 731, 674, 385 742, 588, 547 751, 233, 178	11, 074, 470 10, 987, 650 11, 151, 908 11, 238, 317 11, 423, 013 11, 864, 250 12, 071, 156 11, 849, 330 11, 738, 961 11, 610, 392 11, 567, 792 11, 459, 557	2, 328, 981 2, 297, 338 2, 283, 315 2, 283, 107 2, 252, 958 2, 285, 914 2, 257, 935 2, 225, 659 2, 216, 463 2, 223, 346 2, 223, 493	959, 068 837, 044 1, 036, 720 1, 039, 865 987, 637 928, 918 939, 080 946, 436 1, 185, 748 1, 292, 957 1, 326, 147 1, 335, 209	8, 396 8, 712 22, 627 13, 296 24, 148 18, 594 27, 437 32, 874 37, 312 37, 221 40, 714 38, 040	53, 786, 103 59, 067, 346 66, 385, 953 76, 006, 468 82, 130, 667 85, 988, 389 97, 402, 206 107, 359, 735 118, 375, 311 126, 700, 241 134, 816, 711	712, 852, 17 720, 347, 44 737, 780, 87 760, 804, 44 780, 848, 44 780, 848, 48 790, 235, 08 808, 869, 23 820, 129, 12 843, 250, 07 884, 513, 79 901, 100, 18

¹ Represents original entry tax gallons except for distilled spirits in cases, for which losses have already been determined. Stocks of distilled spirits in cases as of June 30 were as follows: 1,402,294 tax gallons of whisky, 21,612 tax gallons of brandy, 3,359 tax gallons of rum, and 122 tax gallons of gin.

² Represents spirits produced by registered and fruit distilleries.

Table 69.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds, and by States, June 30, 1951

[Tax galions] Other spirits Total Vodka Gin Brandy Rum Whisky grate 14, 054, 460 66, 193 667, 539 4, 152, 118 31, 709 272, 928 4, 628 29, 107, 630 33, 153 3,443,901 27,832 334,961 6, 387, 094 5, 580 26, 415 37,609 1,072 California. 33, 235 2, 888 37, 603 130,074 3,977 Connecticut. 116, 738, 823 121, 112, 292 19,373 99, 268 3,326 Jeorgia 87, 210, 022 82, 569, 193 378, 128 35, 575, 902 99, 810 1,081,183 128, 306 99, 810 1, 789, 971 371, 562, 202 1, 757, 708 1,786,109 3,604 10, 571, 622 9, 113 1,232 141,036 191,393 360, 647, 806 245, 080 451, 908 6, 228 206, 828 68, 186, 794 494

une	62, 222, 376 2, 183, 763 7, 074 34, 558 1, 866, 940	17, 115 235, 666 133, 531 111, 925	3, 105 1, 175, 868 8, 594	1, 558 5, 393 3, 633 3, 543	11, 112 10, 946	2, 981, 906 5, 367, 574 220, 017 4, 021, 001 706, 277 190, 619	6, 593, 708 5, 527, 719 370, 133 5, 891, 484 706, 277 743, 291
braska ow Jersey ow York	130, 067 204, 603 29, 429, 509	422, 605 243, 021 490, 674 211, 808	10, 091	123, 907	2, 196	911, 177 11, 253, 898	1, 358, 801 41, 186, 368 211, 808 139, 836, 784
ennsylvania ennessee rginia	116, 864, 589 2, 169, 263 1, 317, 785	769, 798 7, 195 85, 352 9, 799	458, 373	120, 007		231	2, 176, 458 1, 403, 137 10, 030 223, 896
Total	223, 896 751, 233, 178	11,459,557	2, 223, 493	1, 335, 209	38, 040	134, 816, 711	901, 106, 188

^{*} See footnote 1, table 68. * See footnote 2, table 68.

153, 579

174, 625, 188

6, 584

224

901

[Tax gallens]

Table 70.—Stocks; Distilled spirits in internal revenue bonded warehouses, by kinds

			nisi

Spring 135 100 108 109 108 109 108 109 108 109 108 109 108 109 108 109 108 109 108 109 108 109 108 109 108 109 108 109 108 109 108 109 108 109 108 109 108 109 1	Year	Season	Whisky	Brandy	Rum	Gin	Vodka 2	Other spirits a	Total
Spring	1911								-
913 Spring 270 Fall 150	912	Spring							
914 Spring 646 Fall 237 915 Spring 125 Fall 237 924 917 Spring 3,099 Fall 3,012 918 Fall 1,877 919 Fall 1,877 919 Fall 1,877 919 Fall 1,877 919 Fall 1,877 919 Fall 3,012 919 Fall 1,877 919 Fall 3,012 919 Fall 1,877 919 Fall 3,012 919 Fall 3,012 919 Fall 3,012 919 Fall 4,877 919 Fall 3,012 919 Fall 3,012 919 Fall 3,012 919 Fall 4,877 919 Fall 3,012 919 Fall 3,012 919 Fall 3,012 919 Fall 3,012 919 Fall 3,012 919 Fall 3,012 919 Fall 3,012 919 Fall 3,012 919 Fall 3,012 919 Fall 3,012 919 Fall 40,753 919 Fall 1,104,752 918 Fall 1,104,752 918 Fall 1,104,752 918 Fall 1,104,752 918 Fall 1,104,752 918 Fall 1,104,752 918 Fall 1,104,752 918 Fall 1,104,752 918 Fall 1,104,752 918 Fall 1,104,752 918 Fall 1,104,752 918 Fall 1,104,752 918 Fall 1,104,752 918 Fall 1,104,752 918 Fall 1,104,752 918 Fall 24,882,905 918 Fall 24,882,905 918 Fall 24,882,905 918 Fall 31,755,728 918 Fall 31,755,728 918 Fall 31,755,728 918 Fall 31,755,728 918 Fall 31,755,728 918 Spring 92,444,841 918 Spring 92,444,841 918 Spring 92,444,841 918 Spring 92,444,841 918 Spring 92,444,841 918 Spring 92,444,841 918 Spring 92,444,841 918 Spring 92,444,841 918 Spring 92,444,841 918 Spring 92,444,841 918 Spring 91,444 91,035,098 91,036,036 91,030,250 91,047 91,048 91,049 91,	913	Spring		108					
915. Spring 125	914		150			*******			
916. Spring 3,096 24	915			168	********			************	-
917. Spring 1, 209 24 48 921. Spring 1, 209 24 48 921. Spring 180 576 941	916	Fall	237	24					.[
921 Fall 1,877 6 48 67 1 941 Fall 576 387 387 387 388		Fall	3, 912			**********			20
Hall Fall	1	Fall	1,877			67			1
Heat Heat		Fall.	180						2,1
944 Spring 40, 25 4, 564 40 753 12, 143 3, 589 77 40 753 12, 143 14 14 45 Spring 3, 502, 282 228, 888 127, 809 623 1, 447 46 Spring 26, 820, 284 414, 197 275, 088 5, 350 267, 887 27, 782 47 Spring 76, 201, 435 1, 953, 744 273, 007 252 1, 864, 690 89, 703 27, 782 48 Spring 76, 201, 435 1, 203, 22 68, 782 7, 902 3, 977 4, 874, 690 89, 703 48 Spring 92, 444, 854 120, 342 68, 782 7, 902 3, 977 4, 874, 690 89, 378 49 Spring 72, 917, 648 72, 714 111, 556 6, 599 4, 806, 109 77, 914 49 Spring 69, 256, 670 72, 373 78, 877 60, 549 1, 513 7, 891, 282 77, 701 50 Spring			***************************************						(3
445. Spring 3, 302, 282 208, 888 127, 899 14, 23 1, 447, 447, 448, 447, 448, 448, 448, 448	H4	Spring	***********	40, 753		*********			77.3
46. Spring 22, 900, 519 (29, 165) 143, 366 746 125, 210 23, 820 244 444, 197 275, 088 5, 350 267, 487 27, 281 247 8pring 70, 291, 435 1, 933, 744 273, 007 252 180, 276, 287, 184, 287, 287, 288, 288, 288, 288, 288, 288	45	Spring	3, 502, 282	208, 888		********		623	1,447
47. Spring 76, 291, 435 1, 550, 355 254, 397 25, 282 27, 397 288 48. Spring 76, 291, 435 1, 953, 744 273, 007 252 9, 292, 703 27, 827 288 288 289, 293 27, 488 273, 293 27,	46	Spring	26, 820, 284		143, 366			126, 210	23, 830 (
48 Spring 92, 444, 854 120, 342 68, 782 7, 962 3, 977 4, 897, 889 97, 513 49 Spring 72, 917, 648 72, 714 111, 556 6, 599 4, 806, 197 77, 914 50 Spring 69, 256, 570 72, 373 78, 877 69, 549 1, 513 7, 891, 282 77, 913 50 Spring 69, 256, 570 72, 373 78, 877 69, 549 1, 513 7, 891, 282 77, 330, 382, 249 54, 161, 54, 543 51 Spring 100, 113, 472 1, 102, 689 112, 409 1, 193, 722 32, 550 60, 915, 598 163, 470, 473, 472	47	Spring	24, 882, 905 76, 291, 435	1, 550, 355	254, 397	********		989, 703	27, 782, 27, 677,
Fall. 74, 746, 348 594, 825 93, 917 4, 351 6, 936, 299 8, 518, 519 72, 714 111, 556 6, 599 4, 806, 197 72, 114 111, 556 6, 599 4, 806, 197 72, 114 11, 556 6, 599 4, 806, 197 72, 114 11, 556 6, 599 4, 806, 197 72, 114 11, 556 6, 599 1, 518, 518, 518, 518, 518, 518, 518, 5	18		31, 755, 728	564, 508	260, 164		100 HOSEIN	2, 772, 225	80, 382
60 Spring 69, 266, 670 72, 373 78, 877 69, 549 1, 513 78, 891 24, 896, 197 77 114 115, 536 68, 530 120, 537 23, 530, 530 120, 537 23, 530, 530 120, 537 23, 530, 530 120, 537 23, 537 120, 537 1	19	Fall	74, 746, 348	594, 825	93, 047	4,351	3, 977		97, 543, 0
72, 373 105, 398, 694 2, 835, 233 124, 296 23, 531 29, 547 100, 113, 472 1, 102, 689 112, 409 1, 193, 722 1, 203, 722 32, 550 30, 308, 499 147, 789 147, 789 147, 789 147, 789 147, 789 147, 789 147, 789 147, 789 148,		Fall	49, 035, 698	1,050,250	120, 637			4, 806, 107	77, 914, 6
Spring 100, 113, 472 1, 102, 689 112, 409 1, 193, 722 32, 550 60, 915, 598 163, 470	****	Fall	105, 398, 694	2, 835, 233		69, 549	1,513	7, 891, 282	77, 370, 1
	Aces		100, 113, 472	1, 102, 689			32, 550		168, 470, 4

Table 71.—Summary: Production, withdrawals, and stocks of distilled spirits, by months, fiscal year 1951

-			Trax ga	lionsj			
			Tax-paid w	rithdrawals 1			
Month	bone	Bottled-in- bond dis- tilled spirits	Other dis- tilled spirits	Alcohol	Total	Tax-free with- drawals 3	Stocks end of month
July August September October November December January February March April May June	21, 692, 843 33, 061, 061 42, 079, 840 48, 360, 807 38, 420, 932 35, 516, 948 36, 056, 931 28, 571, 243 35, 339, 016 28, 619, 774 27, 892, 563 25, 831, 788	1, 046, 652 1, 824, 535 1, 105, 956 1, 087, 998 1, 036, 364 1, 138, 959 1, 408, 444 1, 167, 620 1, 046, 727 511, 069 500, 854 519, 075	9, 484, 713 14, 317, 315 10, 291, 812 9, 022, 153 10, 035, 894 10, 941, 635 15, 570, 666 12, 444, 326 9, 233, 748 4, 809, 677 6, 500, 987 6, 753, 758	4, 985, 530 6, 946, 900 3, 660, 056 3, 422, 193 3, 876, 767 3, 034, 633 5, 415, 758 3, 880, 581 2, 952, 280 2, 051, 186 1, 720, 771 1, 177, 587	15, 516, 895 23, 688, 750 15, 057, 824 13, 532, 344 14, 949, 025 15, 115, 227 22, 094, 808 17, 492, 527 13, 232, 764 7, 371, 932 8, 722, 612 8, 450, 420	359, 435 1, 271, 604 11, 006, 717 13, 892, 632 5, 059, 879 6, 335, 284 2, 861, 418 1, 086, 109 1, 078, 394 471, 754 569, 738 1, 027, 318	712, 852, 16 720, 247, 44 737, 786, 87 760, 894, 44 790, 884, 98 790, 884, 98 820, 129, 129 820, 129, 129 844, 259, 67 855, 200, 72 854, 515, 125 901, 106, 188
Total	401, 452, 796	12, 394, 253	119, 406, 684	42, 824, 251	174, 625, 188	45, 080, 342	901, 106, 188

TABLE 72.—Summary: Production, withdrawals, and stocks on hand June 30, of distilled spirits, and premises operated for the state of th

Tax-paid withdrawals 2 Production | Other dis-Bottled-in-State Alcohol Total bond distilled tilled spirits spirits 5, 911, 277 4, 836, 170 3, 416 1, 153, 626 690, 984 37, 724, 658 384, 123 4, 013 1, 156, 722 597 2, 262 Calorado 3,096 4, 256 20, 627 760 20, 627 1, 813, 136 25, 185, 688 22, 674, 951 697, 601 57, 099, 550 10, 878, 041 72, 284 22, 607, 799 52, 511, 448 286, 229 163, 698 8, 498, 348 5, 098, 800 373, 988 248, 270 125, 718 7, 204, 312 47, 661, 681 8, 984, 723 31, 472, 646 126, 876, 716 1, 101, 813 2, 744 17, 014, 654 1, 101, 813 1,525 11,026,203 5, 800, 818 23, 808, 826 2, 287, 277 591, 943 1, 881, 293 371, 382 6, 242, 326 34, 602 Manachusetts... 264, 285 327, 658 6, 045, 043 143, 220 8,808 36,898 126, 028 271, 783 108,857 2, 826, 967 7, 742, 819 3, 738, 796 88, 632 4, 075, 149 22, 912 15, 412 313, 441 Nebruska. 286, 289 4, 170, 714 12, 589, 847 5, 037, 228 4, 933, 184 7, 569, 744 3, 384, 063 3, 954, 971 230,710 187, 220 21, 745, 100 13, 307, 684 6, 756, 521 1, 680, 895 46, 520, 243 1, 487, 278 South Dakota 4. 299, 901 299, 901

754, 351 554, 767

243, 987

148, 907

401, 452, 796

33, 959

12, 394, 253

119,620

119, 406, 684

901

6, 584

42, 824, 251

224

See footnotes at end of table.

Washington.

West Virginia.

See footnote I, table 68.
 Prior to July I, 1950, vodka was included with "other spirits."
 See footnote 2, table 68.

Represents production of whisky, rum, gin, brandy, vodka, and spirits by registered distilleries and brandy and spirits by fruit distilleries.

Represents tax-paid withdrawals of brandy and spirits from fruit distilleries and internal revenue bended warehouses, whisky, rum, gin, vodka, and spirits from registered distilleries and internal revenue bended warehouses, and alcohol from industrial alcohol plants and bonded warehouses.

Represents tax-free withdrawals for fortification of wine, for denaturation, for use of the United States or vessels and aircraft, and for export, and transfers to customs manufacturing bonded warehouses.

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

109

236

257

147 130 99

82 109

Table 72.—Summary: Production, withdrawals, and stocks on hand June 30, of distilled spirits, and premises operated, fiscal year 1951—Continued [Tax gallons]

1	-		Pr	emises operar	ed t
State	Tax-free withdrawals	Stocks June 30 s	Registered distilleries	Fruit dis- tilleries	Intern reveni bonds
California Colorado Connecticut Florida Georgia	31, 436, 572 572 4, 256	14, 054, 460 66, 193 667, 539	2	96	Warehin
Hawaii Illinois,	13, 492	130, 074	1		
Indiana Iowa Kansas	4, 255, 546 938, 146	116, 738, 823 121, 112, 292 99, 810	5 6	***************************************	
Kentucky Jouisiana Maine	2, 492, 766	1, 789, 971 371, 562, 202 451, 908	54	**********	
Maryland Massachusetts Alchigan Alnnesota	299, 697 671, 965 37, 629	6, 228 68, 186, 794 6, 593, 708 5, 527, 719	13 5	1	
ebraska ew Jersey	9, 014 2, 893, 963	370, 133 5, 891, 484 706, 277	2	1	
hio	310, 831 138, 966 11, 456	743, 291 1, 358, 801 41, 186, 368	1 1 2	3	
emsylvania outh Dakota (sunessee rginia	2, 656 1, 184, 895	211, 808 139, 836, 784	9	1	-
ashington est Virginia isconsin	128, 763 249, 054	2, 176, 458 1, 403, 137 10, 030	1	27	1
Total	103	223, 896	1	**********	
	45, 080, 342	901, 106, 188	109	117	257

Table 73.—Summary: Production, tax-paid withdrawals, and stocks on hand June 50, of whisky and of total-distilled spirits, and premises operated, fiscal years 1954 to 1951, inclusive

10 1901, 170	S 1-216	as Vi	Tax gallor	is]	I beat I	1	Paralle-	Manager Pt.
	LOGIL		Produc	tion 1	The sale		Tax-paid w	ithdrawals
Fiscal year ended June	30	W	bisky		nl dis- l spirits	,	Vhisky	Total dis- tilled spirits ?
14		14' 22' 222' 100 9 9 12' 12' 1 14' 14' 14' 11' 14' 11' 11' 11' 11'	2, 352, 666 9, 112, 923 3, 659, 539 3, 659, 539 3, 457, 850 2, 895, 872 3, 003, 917 2, 895, 872 3, 003, 917 1, 851, 983 0, 257, 424 9, 529, 698 11, 562, 303 17, 464, 516 59, 597, 697 99, 505, 239 18, 760, 487 15, 702, 460	160 253 258 156 144 147 177 255 4 422 3 53 300 311 246 266 200	5, 506, 388 5, 126, 472 1, 867, 925 8, 926, 886 1, 155, 924 5, 326, 176 6, 392, 400 6, 474, 062 9, 069, 171 5, 439, 513 5, 167, 700 4, 127, 343 6, 542, 96 8, 225, 050 1, 542, 99 8, 225, 050 1, 452, 796	TO THE REAL PROPERTY.	18, 875, 964 50, 780, 940 67, 299, 166 67, 299, 166 68, 611, 650 72, 616, 195 68, 611, 650 72, 059, 023 81, 267, 368 80, 541, 974 87, 913, 792 58, 832, 902 63, 891, 224 63, 226, 912 53, 603, 200 53, 603, 200 64, 499, 332 76, 442, 149	38, 601, 236 75, 973, 903 100, 383, 056 120, 011, 294 114, 926, 399 114, 978, 069 128, 325, 941 130, 552, 148 144, 207, 510 136, 836, 551 109, 463, 885 142, 330, 770 178, 131, 356 171, 505, 111 147, 190, 331 141, 790, 691 144, 123, 692 174, 625, 188
The state of the	St	oeks J	une 30 !		Nu	mber	of premises	operated
Fiscal year ended June 30	Whisk	y	Total dis		Register distiller		Fruit distilleries	Internal rev- enue bonded warehouses
08	57, 71' 152, 80' 300, 65' 445, 28 471, 19 478, 89 480, 93 504, 08 516, 91 424, 82 348, 64 307, 58 374, 07	7, 235 8, 508 5, 663 9, 639 9, 618 7, 609 0, 691 8, 887 4, 966 6, 381 7, 545 7, 545 5, 305	63, 06 160, 75 310, 80 462, 60 497, 52 522, 05 525, 39 551, 42 587, 75 476, 34 376, 27 338, 17 420, 26 525, 82 594, 73	5, 394 3, 839 7, 980 7, 755 8, 134 4, 924 4, 175 1, 374 5, 030 7, 850 2, 677 12, 303 7, 726		51 88 121 137 118 112 101 105 116 130 122 138 144 147 130	8 14 14 13 13 12 12 12 12 11 13 11 14 14 12	0 19 25 56 27 27 28 8 28 28 28 28 28 28 28 28 28 28 28 2

1950

677, 343, 619

708, 562, 193

901, 106, 188

602, 925, 861 643, 279, 511

751, 233, 178

See footnote 1, table 71.

See footnote 2, table 71.

Only operation during year was transfer in bond of stocks on hand June 30, 1950.

Operations during year consisted only of transfers in bond.

See footnote 3, table 71.

See footnote 4, table 71.

Represents number operated during any part of the year.

Reclusive of ethyl alcohol.
Includes ethyl alcohol.
Represents gross production. Net production for such years—that is, the gross production minus Represents gross production—was 255,915,204 tax gallons for 1942, 407,568,226 tax gallons for 1943, 420,833,502 as gallons for 1944, and 524,301,407 tax gallons for 1945.

VI. DISTILLED SPIRITS AND WINES: RECTIFIED

[Produced by rectifying plants]

Table 74.—Materials: 1 Used in production of rectified spirits and wines, by kinds and by months, fiscal year 1951

[Proof gallons]

Month	Alcohol	Spirits 2	Whisky	Brandy	Wines	Other	Total
July	4, 036, 098	3, 129, 377	3, 117, 359	124, 187	88,776	50, 220	10.0
August	5, 706, 746	5, 331, 524	4, 897, 819	214, 369	134, 427	81, 307	10, 54
September	3, 105, 857	4, 160, 646	3, 350, 424	209, 403	104, 260	48,796	16,38
October	2, 929, 578	3, 571, 346	3, 172, 680	279, 130	99, 599	77,869	10, 57
November	2, 995, 540	4, 261, 192	3, 586, 790	225, 305	99, 783	72,732	10, 13
December	2, 460, 149	4, 617, 487	3, 496, 654	177, 387	93, 635	54, 797	11, 24
lanuary	4, 146, 818	5, 829, 153	4, 803, 357	259, 351	141, 460	72, 361	10, 90
February	3, 375, 547	4, 545, 803	3, 795, 740	215, 911	120, 503	68, 112	15,99
March	2, 282, 123	3, 134, 954	2, 547, 207	174, 411	79, 584	74,889	12, 13
April	1, 567, 918	1, 671, 402	1, 354, 582	163, 220	34, 271	44, 059	8,2
May	1, 274, 971	2, 705, 550	1,827,724	120,712	55, 277	55, 744	1.83
June	794, 135	2, 935, 042	1, 848, 386	131, 110	57, 300	54, 434	6, to 5, 83
Total	34, 675, 480	45, 803, 475	37, 801, 722	2, 294, 496	1, 108, 875	3 755, 310	122, 8

¹ Includes imported liquors as follows: 22,569 proof gallons of whisky, 11,551 proof gallons of trandy 3 per proof gallons of wines, 124,109 proof gallons of other liquors consisting of 115,242 proof gallons of rum, 132 proof gallons of proof gallons of vermouth, 3, 385 proof gallons of cordials and liqueurs, 45 proof gallons of products for exportation.

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

³ Represents 170,258 proof gallons of rum, 114,127 proof gallons of gin, 104,778 proof gallons of vermound 78,602 proof gallons of cordials and liqueurs, 7,993 proof gallons of vodka, 35,406 proof gallons of unclassified spirits, and 244, 146 proof gallons of products for exportation.

Table 75 .- Materials: 1 Used in production of rectified spirits and wines, by kinds and by States, fiscal year 1951

[Proof gallons]

State	Alcohol	Spirits ²	Whisky	Brandy	Wines	Other	Total
California	424, 655	1, 528, 639	795, 832	933, 725	62, 043	50, 007	3,794
Colorado Connecticut Georgia	88,851	1, 133 993, 949	138, 878 193	278 5, 942	1,373	55, 374 309	1, 284,
llinois ndiana	940, 781 8, 651, 999	10, 438, 189 9, 091, 690	5, 357, 584 9, 446, 360	99, 610 279, 822	172, 350 288, 685	84, 645 131, 029	17, 053, 27, 889,
Kentucky	7, 219, 052 103	6, 780, 148 3, 287	7, 968, 476 437	24, 200 1, 248	170, 698	19, 071 877	22, 181, 6 5, 5 22, 6
Maine	16, 108 2, 845, 377	2, 651 6, 728, 636	3, 556 4, 851, 221	17, 278	143, 974	83, 849 100, 005	14, 670. 2, 111.
Alchigan	383, 461 213, 404	1, 118, 775 19, 409	363, 339 19, 996	134, 382 188, 497	5, 558 38, 269 424	106, 025 27, 240 6, 242	500,3 146,
Innesota Iissouri	31, 602 172, 202 3, 277, 061	78, 787 51, 299	5, 329 98, 260	23,728 36,002	17, 671	1,745 38,311	4, 829.
lew Mexico	1, 012, 670	1, 362, 362 904 2, 143, 817	845 1, 868, 736	25, 799	19, 742	270 29, 245	5, 100, 5, 130,
hio ennsylvania	3, 192, 562 6, 195, 117	620, 539 4, 924, 755	1, 138, 654 5, 738, 094	130, 022 390, 730	13, 054 167, 279	35, 705 85, 026	17, 501,
ashington	825 9, 650	4, 506	5,795	195 2, 992	7, 574	20	303,
Total	34, 675, 480	45, 893, 475	37, 801, 722	2, 294, 496	1, 108, 875	3 755, 310	122, 529,

TABLE 76.—Production: Rectified spirits and wines, by kinds and by months, fiscal year 1951

[Proof gallons]

	Whisky	Gin	Cordials and liqueurs	Brandy	Vodka	Other	Total
Month Nily August September October November Desember January February March April.	8, 749, 578 14, 022, 678 9, 740, 532 9, 032, 250 10, 176, 511 10, 154, 824 13, 523, 889 11, 169, 670 7, 268, 628 3, 834, 898 5, 236, 312	1, 141, 995 1, 552, 018 800, 745 517, 550 329, 474 384, 794 696, 064 533, 304 579, 512 383, 057 238, 445	171, 491 343, 220 327, 656 406, 630 401, 206 324, 228 338, 406 257, 862 266, 795 213, 036 222, 883 245, 077	81, 673 154, 604 131, 942 183, 406 136, 493 124, 853 150, 240 175, 777 143, 169 119, 186 90, 755 95, 354	32,036 80,578 45,004 50,793 37,633 55,405 83,080 62,451 75,889 70,97,861 60,178	58, 738 84, 878 47, 116 55, 133 44, 647 36, 602 53, 169 38, 655 60, 468 24, 008 35, 377 33, 570	10, 235, 511 16, 237, 976 11, 092, 995 10, 245, 762 11, 125, 964 11, 125, 964 11, 080, 706 14, 844, 848 12, 238, 209 8, 448, 253 4, 841, 670 6, 066, 245 5, 915, 208
May	5, 242, 584 108, 152, 354	7, 790, 752		1, 587, 452	751, 878	= 572, 421	122, 373, 347

^{*} For production of distilled spirits at registered distilleries, see table 57.

* Represents 3,432 proof gallons of alcohol, 112,648 proof gallons of high-proof spirits, 108,006 proof gallons of run, 452 proof gallons of vermouth, 98,563 proof gallons of wine, 862 proof gallons of unclassified spirits, and 248,458 proof gallons of products for exportation.

Table 77.—Production: 1 Rectified spirits and wines, by kinds and by States, and premises operated, fiscal year 1951

[Proof gallons]

			Proof	ganonsi	<u> </u>			
State	Whisky	Gin	Cordials and liqueurs	Brandy	Vodka	Other	Total	Number of plants operated ²
alifornia	2, 235, 350 487	356, 191 236, 062	40,799 133 227,318	928, 508 271	142, 832 521 494, 570	59, 434 165 14, 298	3,763,114 1,577 1,251,115 97	34 1 8 1
onnecticut lorida eorgia	278, 867		491, 806	19, 616	31, 231 35, 245	485 61, 514 57, 990	485 17, 067, 967 27, 849, 315	9 9 17
llinois ndlana Kentucky Louisiana	16, 463, 800 27, 306, 512 22, 094, 779	2, 443 778	234, 056 13, 673 5, 531	215, 512 12, 760	5, 609	14,766	22, 144, 030 6, 309 22, 633	1
Maine Maryland Massachu-	9, 398 14, 492, 107	9, 531 49, 752	3, 704 123, 393	44, 339	264 7, 118	57, 247 46, 145	14, 722, 763 2, 112, 895	13
Michigan. Minnesota	885, 087 21, 281	585, 300	544, 906 432, 539 115, 797	17, 899 6, 320	6, 373 385	36, 293 415 1, 755	493, 104 144, 198 225, 775	j
Missouri New Jersey New Mexi-	194, 574	4, 251, 956	224, 020 278, 922 244	4, 580	5, 647	41, 228	4, 776, 907 1, 842 5, 098, 95	2
New York.	1, 598 4, 828, 135 3, 354, 205	124, 684 1, 363, 807	117, 058	17, 981 35, 728	4, 283 7, 372	6, 813 98, 440	5, 161, 97 17, 496, 54	
Vania Washington	15, 979, 648	810, 178	190		9,081	67, 130 804 7, 499	30, 75	55
Wisconsin	6, 526 108, 152, 354	7, 790, 75		-	751,878	1 572, 421	122, 373, 34	17 17

For production of distilled spirits at registered distilleries, see table 58, Represents number operated during any part of the year.

See footnote 2, table 76.

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

Table 78.—Summary: Materials used for rectification and production of spirits and wines, and premises operated, fiscal years 1936 to 1951, includes

[Proof gallons]

		Mu	terials used for	or rectificatio	en.	
Fiscal year ended June 30	Alcohol	Spirits	Whisky	Brandy	Other	Total
936 937 937 939 940 941 942 943 943 944 945 947 948 949 949 949 949 949 949	29, 626, 345 17, 522, 484 17, 475, 958 22, 844, 540 19, 675, 212 1, 734, 904 2, 331, 970 21, 185, 331 42, 391, 841 42, 285, 350 33, 674, 979 35, 824, 521 34, 092, 237, 540	(i) (i) (ii) (ii) (ii) (ii) (ii) (ii) (14, 072, 589 15, 123, 437 13, 573, 665 15, 295, 513, 573, 665 15, 296, 513, 574, 212 15, 296, 513, 576, 296 29, 637, 012 32, 111, 417 40, 848, 886 43, 692, 046 39, 788 43, 692, 046 38, 117, 017 33, 290, 402 37, 801, 722	172, 408 208, 962 248, 548 250, 514 321, 911 563, 257 2, 901, 803 2, 772, 289 3, 417, 792 3, 939, 793 2, 475, 048 1, 667, 608 1, 560, 360 1, 818, 176 2, 294, 496	569, 348 658, 041 539, 288 507, 441 586, 877 687, 775 897, 793 1, 657, 855 5, 657, 355 9, 766, 036 5, 003, 234 1, 319, 923 1, 319, 923 1, 319, 923 1, 351, 908 1, 804, 185	32, 816, 736 43, 287, 60 43, 287, 60 44, 282, 60 47, 53, 38 54, 200, 16 71, 921, 57 107, 931, 7 119, 384, 62 125, 571, 60 128, 571, 60 128, 571, 60 128, 571, 60 128, 571, 60 128, 571, 60 128, 572, 60 122, 528, 2

			Produc	tion			Numbers
Fiscal year ended June 30	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total	Identa operated
936 937 938 939 940 941 942 943 944 945 944 945 947 1948 1949 1949 1949	21, 726, 565 31, 586, 870 32, 675, 622 33, 503, 409 37, 977, 224 44, 317, 166 55, 961, 730 67, 892, 477 101, 645, 006 124, 727, 150 130, 700, 615 114, 916, 903 107, 781, 521 94, 407, 517 108, 162, 354	6, 707, 295 8, 147, 844 7, 663, 863, 7, 231, 564 6, 896, 097 6, 764, 707 7, 597, 941 2, 965, 280 898, 304 7, 007, 837 11, 497, 737 11, 497, 737 7, 887, 690 6, 601, 847 7, 784, 318 7, 790, 752	3, 117, 552 3, 812, 852 2, 721, 758 2, 192, 964 2, 437, 706 2, 542, 178 3, 228, 135 3, 965, 502 6, 686, 947 11, 308, 854 4, 645, 503 2, 297, 673 2, 297, 673 2, 297, 673 2, 817, 735 2, 946, 210 3, 618, 490	93, 435 79, 321 33, 824 57, 589 74, 372 184, 835 366, 321 1, 361, 541 1, 515, 082 1, 677, 186 1, 942, 399 1, 677, 88 1, 042, 745 1, 199, 163 1, 199, 163 1, 587, 452	743, 959 684, 085 464, 883 325, 769 301, 171 348, 742 616, 776 1, 037, 875 3, 425, 143 1, 706, 714 1, 088, 903 686, 678 710, 764 1, 034, 275 1, 034, 275 1, 034, 275	32, 448, 806 44, 310, 972 43, 559, 909 43, 401, 295 47, 656, 370 770, 908, 405 770, 988, 405 18, 863, 389 150, 878, 888 148, 560, 338 125, 733, 822 118, 954, 612 107, 861, 483 122, 373, 347	

Included with alcohol.

REPORT OF COMMISSIONER OF INTERNAL REVENUE VII. CONSUMPTION OF DISTILLED SPIRITS

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

Table 79.—Bottling: Distilled spirits (rectified and unrectified) bottled for consumption, fiscal year 1951

TABLE 19.	[Wine gallons]	Rectif	ied products i	6141 6141 3141
Kind	Bottled at tifying pla	Tec- Trail	ded at tax- d bottling houses	Total
whisky	119, 82 1, 88 1, 12 8, 48 5, 41 87	9, 975 9, 613 28, 941 57, 623 11, 609 71, 750	4, 394, 031 3, 203 5, 032 365	1 124, 224, 006 1, 892, 816 128, 941 8, 492, 555 5, 411, 974 871, 750
Cordials and liqueurs. Vodks Alcohol. Other spirits.	136, 6	1,465	3 4, 402, 631	141, 023, 607
Total	Unrectified products	s	Bottled-in- bond products	Grand total

Total.	Unre	etified product	S	Bottled-in-	Grand total
Kind	Bottled at rectifying plants	Bottled at tax-paid bottling houses	Total	products	
Whisky Brandy	23, 453, 765 666, 095 487, 281 5, 162, 195	7, 493, 545 232, 664 61, 022 3, 839, 954	30, 947, 310 898, 759 548, 303 9, 002, 149 123, 946 98, 782 44, 005	12, 337, 447 40, 481 3, 531	167, 508, 76 2, 832, 05 680, 77 17, 494, 8 5, 411, 9 995, 6 98, 7 45, 4
Vodko	44, 005 + 30, 029, 985	200,000	41, 663, 254	6 12, 381, 459	7 195, 068,

*Incindes imported distilled spirits used for rectification as follows: 22,569 proof gallons of whisky, 11,551 and liqueurs, and 45 proof gallons of tuning, 2,562 proof gallons of gin, 3,385 proof gallons of other and liqueurs, and 45 proof gallons of unclassified spirits.

*Represents 779,670 wine gallons of blends of whisky 4 years old or older, 352,145 wine gallons of other blends whisky, and 123,092,191 wine gallons of spirit whisky.

*Includes imported year feetified distilled spirits used in bottling as follows: 144 proof gallons of whisky and 150 proof gallons of cordials and liqueurs.

*Includes imported unrectified distilled spirits used in bottling as follows: 323,080 proof gallons of whisky, 212,500 proof gallons of brandy, 262,007 proof gallons of rum, and 6,774 proof gallons of unclassified spirits.

*Includes imported unrectified distilled spirits used in bottling as follows: 61,381 proof gallons of whisky, 212,500 proof gallons of brandy, 262,007 proof gallons of rum.

*Includes imported unrectified distilled spirits used in bottling as follows: 61,381 proof gallons of whisky, 212,500 proof gallons of brandy, 22,272 proof gallons of rum.

*Includes imported unrectified distilled spirits bottled.

*Represents tax-paid withdrawais of distilled spirits bottled.

*Represents tax-paid withdrawais of distilled spirits bottled.

*Represents tax-paid withdrawais of distilled spirits safter tax-payment was discontinued by Public Law 445 was cong. effective Sept. 1, 1950.)

**Exclusive of 226,576 wine gallons of rectified distilled spirits and 69,561 wine gallons of brandy, and 285 tax 3 libral spirits bottled for exportation and 261,095 tax gallons of whisky, 1,303 tax gallons of brandy, and 285 tax 2 libral spirits bottled for exportation and 261,095 tax gallons of whisky, 1,303 tax gallons of brandy, and 285 tax 2 libral spirits bottled for exportation and 261,095 tax gallons of whisky, 1,303 tax gallons of brandy, and 285 tax 2 libral spirits bottled for exportation and 261,095 tax gallons of whisky.

Table 80.—Summary: Distilled spirits (rectified and unrectified) bottled for sumption, fiscal years 1941 to 1951, inclusive

[Wine gallons]

Fiscal year ended Ju	The same of the sa	Whisky	Brandy	Rum	
1941 1942 1943 1944 1944 1946 1946 1947 1949 1949 1950		119, 548, 126 136, 038, 633 135, 273, 247 96, 430, 899 143, 171, 432 163, 796, 884 166, 218, 217 149, 232, 495 142, 633, 709 139, 653, 133 167, 508, 763	2, 010, 621 2, 340, 879 4, 493, 152 4, 538, 048 4, 053, 886 3, 612, 167 2, 835, 939 1, 242, 383 1, 888, 404 2, 205, 635 2, 832, 056	1, 813, 449	Gin 13, 316, 38 14, 326, 36 5, 325, 76 10, 000, 22 10, 11, 400, 10 11, 400, 10 13, 515, 10 13, 515, 10 17, 494, 886
Fiscal year ended June 30	Cordials and liqueurs	Vodka	Alcohol	Other spirits	Total
941 942 943 944 944 945 946 47 47 48 49 49	3, 754, 858 4, 755, 808 5, 994, 371 5, 994, 831 9, 166, 562 13, 985, 185 6, 702, 954 3, 380, 369 4, 315, 258 4, 490, 533 5, 411, 974	(2) (2) (2) (2) (2) (2) (2) (2) (2) (3) (3) (4)	341, 125 232, 167 45, 265 35, 916 31, 592 132, 697 114, 614 77, 901 62, 342 73, 539 98, 782	151, 872 170, 735 255, 642 2, 791, 290 1, 285, 811 1, 176, 418 324, 906 146, 199 286, 778 575, 809 45, 470	140, 501, 650 159, 745, 580 156, 302, 738 130, 201, 920 169, 742, 999 203, 566, 700 195, 581, 431 165, 888, 683 160, 931, 244 161, 117, 048 195, 088, 220

Prior to 1941 consumption was represented by tax-paid withdrawals. See table 73.
 Not available.
 Prior to 1951 vodka was included with "other spirits."

VIII. DENATURED RUM

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

Table 81.—Summary: Rum used for denaturation, and production, removals, and stocks of specially denatured rum at distillery denaturing bonded warehouses, by months, fiscal year 1951:

Month	Rum used for	Spe	cially denatured	rum
Alles of the second	densturation	Production	Removals	Stocks end o
July August September October November December January February March April May une	Proof gallons 136, 377 175, 884 204, 417 149, 155 117, 960 127, 310 126, 691 155, 201 152, 301 156, 464 131, 714	Wine gallons 91, 824 118, 426 137, 638 100, 432 79, 422 85, 719 85, 301 104, 809 101, 803 102, 543 105, 347 88, 683	Wine gallons 94, 014 118, 921 143, 338 87, 860 91, 022 82, 829 81, 485 101, 106 108, 200 93, 812 107, 302 86, 515	Wine gallon 41, 37 44, 35 46, 44 34, 21 36, 53 30, 82 43, 40 44, 08 44, 08 43, 340

Formula 4 (Appendix to Regulations No. 3) is used in all denaturation of rum.

TIBLE 82.—Summary: Rum used for denaturation, and production, removals, and stocks on hand June 30, of specially denatured rum at distillery denaturing bonded warehouses, by States, fiscal year 1951

			Specially de	natured rum		Number of distillery
State	Rum used for denaturation	Production	Removals	Losses	Stocks June 30	denaturing bonded warehouses operated ²
Centucky-	Proof gallons 1, 135, 708 649, 432	Wine gallons 764, 686 437, 261	Wine gallons 759, 402 436, 972	Wine gallons 5,072 2,671	Wine gallons 21, 323 22, 026	
Total	1, 785, 140	1, 201, 947	1, 196, 374	7,743	43, 349	

¹ See footnote I, table 81. 2 Represents number operated during any part of the year.

Table 83.—Operations in specially denatured rum by manufacturers: By States, fiscal year 1951

[Wine gallons]

State	Received	Used in manu- facturing	Stocks June 30	Number of manufacturers operating ¹
florida	8, 372 836	8, 210 536	462 300	
Kentucky	258, 240	248, 075	18, 932	
dichigan	2,016	2,156	168	- Parallina
dissouri.	35, 300 830	38, 060 826	2, 761	and the second
ew York	7,839	7,808	402	-10/200
hio	397, 529 104, 786	398, 004 107, 376	21, 430	
ennsylvania wnnessee	16, 490 400	15, 599 392	1, 141 82	The Carlotte
irginia čest Virginia	345, 869 1, 800	348, 876 1, 892	20, 612 207	
Total.	1, 180, 307	1, 177, 810	66, 548	5

Represents number operating during any part of the year.

IX. FERMENTED MALT LIQUORS AND CEREAL BEVERAGES [Produced by breweries]

Table 84.—Materials: Used in production of fermented malt liquors and beverages, by kinds and by months, fiscal year 1951

				[Pound	[s]			
Month	of seal	-	X.	Grain a	nd grain prod	lucts		
	Malt	Co	orn	Rice	Wheat	Barley	Sorghun	Total
July August August Septembag October November December January February March April May June Total	272, 554, 926 206, 000, 096 192, 661, 728 185, 497, 798 178, 663, 773 211, 628, 054 182, 135, 436	88, 22 66, 17 62, 08	2, 922 9, 456 3 , 148 4, 264 1, 799 8, 883	36, 167, 11 34, 958, 42 26, 022, 14 23, 798, 83 22, 937, 77 22, 731, 74 25, 866, 304, 12, 29, 743, 21; 30, 948, 48; 33, 689, 036 339, 116, 702	22 647,090 2 499,750 2 529,480 2 518,625 0 467,040 0 469,320 409,320 516,310 592,210 618,148	280, 756 279, 033 217, 676 198, 772 196, 295 175, 966 194, 770 163, 909 198, 544 223, 890 237, 931 212, 990 2, 579, 632		404. 846, 567, 306, 572, 306, 572, 306, 572, 306, 572, 306, 572, 306, 572, 574, 574, 574, 574, 574, 574, 574, 574
	Month	MEX	80	beans and y bean oducts	Sugar and strups	Hops an	d hop cts	Cassava and Cassava products
eptember		100000	in	374, 416 329, 244 247, 986 246, 134 223, 436 193, 851 268, 162 221, 168 283, 651 262, 972 309, 306 334, 994	14, 733, 837 14, 231, 979 10, 636, 623 10, 746, 747 9, 573, 747 9, 725, 125 10, 765, 884 9, 357, 780 10, 574, 517 10, 936, 783 12, 195, 246 12, 637, 068	3, 73 2, 79 2, 61 2, 51 2, 42 2, 85 2, 44 3, 02	36, 929 33, 705 96, 994 2, 004 6, 837 2, 244 6, 585 8, 013 4, 581 7, 869 9, 461	2,001 2,002 4,744 4,907
1 ocal	***********		3	, 295, 380	136, 114, 360	1 36, 231		15,474

1 36, 231, 622

15, 174

Tible 85.—Materials: Used in production of fermented malt liquors and cereal beverages, by kinds and by States, fiscal year 1951

[Pounds]

1	get the most		Grain and			E1075	
State	Malt	Corn	Rice	Wheat	Barley	Sorghum grain	Total
	5, 295, 250	904, 770	766,000			60,000	7, 026, 02
Arizona	5, 290, 200	47, 888, 000	22, 488, 781				223, 623, 90
Arizona California	153, 247, 121			********			33, 359, 45
	21, 805, 138	1,695, 20	9, 855, 400	**********	**********	********	
	4, 484, 700	1,005,400	**********				5, 547, 60
Delaware	2, 827, 858	945, 200	43, 200	********		*******	3, 816, 28
Delaware Co-	THE RESERVE OF THE PARTY OF THE	000 m 20 1 20 20 20 20 20 20 20 20 20 20 20 20 20				_	
District of Co-	4, 109, 203	1, 738, 950				********	5, 848, 15
jambia	10, 375, 903	3, 865, 230					14, 241, 13
Florida	1,819,920	825, 190					2, 645, 11
PERSONAL PROPERTY OF THE PARTY	2, 977, 340	722,800	687, 907				4, 388, 04
PROPERTY.	1,896,626	651, 300	0011001				2, 547, 92
Diaho	1,890,020	68, 245, 520	692, 400	800			191, 452, 04
Ministra	122, 509, 020	33, 902, 580	267, 300				114, 267, 76
bedinns	80, 078, 886		207, 300				
DOMEST AND ADDRESS OF	2, 855, 784	846, 300					3, 702, 08
Contucky	50, 589, 430	19, 989, 100	6, 049, 148				85, 627, 67
Louisiana	56, 652, 736	12, 238, 900	9, 161, 660	*********			78, 053, 29
Marchary L.	67, 865, 166	22, 752, 340	2,000	132,000	186,000	*******	90, 937, 50
Massachusetts.	47, 822, 104	5, 100, 050	4, 165, 280	359, 500			57, 446, 95
Michigan	134, 916, 507	56, 403, 420	13, 776, 495		1, 200		205, 097, 62
Minnesota	83, 674, 698	21, 939, 341	9, 550, 770				115, 164, 80
Missouri	259, 589, 675	25, 522, 676	92, 567, 958				381, 680, 30
Montana	6, 878, 483	2, 130, 200			94, 960		9, 103, 64
Nebraska	29, 390, 730	4,858,375	6, 705, 682				40, 954, 78
	661, 300	360, 600	THE ROOM SHOW				1, 021, 90
Nevada		73, 634, 290	4, 108, 923	17, 300			275, 466, 87
New Jersey	197, 706, 362	138, 520, 730	33, 467, 815	2,651,005	3, 200	126,000	526, 995, 36
New York	352, 226, 611	188, 820, 730	33, 107, 813	2,001,000	0, 200	120,000	020, 990, 21
North Caro-	10 and 1444	THE RESERVE				1	0.100 5
-Risa	1, 514, 605	.665,950	*********	*********			2, 180, 51
Ohio.	138, 069, 906	47, 298, 108	16, 232, 037	440, 130		*******	202, 473, 60
Oklahotna	1, 584, 740	131,820	392, 600	*********			2, 109, 10
Oregon	11, 378, 250	1, 693, 140	2, 732, 300	*********			15,803,60
Pannsylvania	263, 500, 733	74, 598, 055	12, 270, 800	2,749,400	1, 419, 900		354, 538, 88
Rhode Island	24, 591, 020	9, 251, 890	6,000	93, 558	22, 500		33, 964, 96
Tennessee	5, 078, 780	308, 500	1,752,600	24,000			7, 163, 88
Teras	55 945 140	13, 848, 825	12, 453, 600			7,600	82, 255, 10
Utah	5, 486, 500	650, 230	1, 037, 510				7, 174, 24
Wilterin io	5, 524, 000	2, 571, 200	1,001,010				8, 095, 20
Washington	56, 864, 523	21, 942, 049	4, 772, 036				83, 578, 60
Washington West Virginia		579, 780	4, 172, 050				2, 382, 98
Wisconsin	1,803,200		ma 020 can		395, 120		617, 060, 41
Wyoming	392, 048, 808	151, 646, 684	72, 969, 800		390, 120		2, 125, 83
- Journey	1,758,420	229, 700	137, 700				2, 120, 8,
Total	2, 676, 405, 176	876, 103, 113	339, 116, 702	6, 525, 193	2, 579, 632	193, 600	3, 900, 923, 41

¹ Represents 36,169,791 pounds of hops and 61,831 pounds of hop extracts.

Table 85.—Materials: Used in production of fermented malt liquors and beverages, by kinds and by States, fiscal year 1951—Continued

Edizar Victoria	[Pounds]	d		
State*	Soy beans and soy bean products	Sugar and sirups	Hops and hop extracts	Cassava and
Arizona	5,750	408, 320	45, 879	
California	282, 629	2, 626, 803	2, 204, 689	********
Colorado		4, 536	296, 179	TO TANK BERNESS
Connecticut Delaware	34, 800	977, 622	56, 144	
Delaware District of Columbia	1,730	4, 051	33, 700	***********
District of Columbia	***********	196,000	50, 165	
Georgia	. 22,875	1, 605, 242	148, 064	
		319,600	20, 271	7,334
HawaiiIdabo	27, 495	559, 736	41,890	
Illinois	12, 945		19,777	
Indiana	345, 213	2, 658, 936	1, 666, 610	**************
Iowa	1,485	2, 236, 642	1, 029, 032	Trees and a supplement
Kentucky	5, 110	241, 173	41,848	
Louisiana	224, 100	555, 750	766, 469	
Maryland	850	4, 723, 647	743, 074	***********
Massachusetts	************	3, 735, 989	863, 162	The same of the sa
Michigan	266, 998	13, 061, 163	721, 642	-
Minnesota.	8, 669	3, 924, 898	1, 802, 213	
Missouri	10,094	2, 798, 772	1, 015, 128	
Montana	67, 425	4, 143, 551	3, 823, 191	
Nebraska	4, 797	520, 011	85, 756	
Nevada	200	1, 183, 000	383, 267	
New Jersey	728 46, 150		11, 284	***************************************
New Lork	216, 308	21, 951, 847	2, 741, 583	
North Carolina	210, 308	11, 896, 497	5, 101, 502	
Ohio	163, 250	300, 237	19, 444	
Oklahoma.	100, 200	5, 375, 302	1, 750, 241	· · · · · · · · · · · · · · · · · · ·
Oregon	17, 670	27, 198	18, 254	
Pennsylvania	34, 212	302,000 38,788,995	118, 830	
Rhode Island	130,000	3, 271, 112	3, 522, 968	8,140
1 cnnessee	6, 150	407, 800	365, 703	
Texas	975	133, 440	68, 265	
	0.0	155, 440	670, 696	
Virginia	13, 560	452, 321	64, 195	*****************
	67, 468	2, 576, 263	78, 488 731, 831	***********
west virginia	3, 690	337, 638	25, 875	************
W ISCOUSIII	1, 252, 554	3, 276, 018	P. Charles Street	
Wyoming	19, 700	532, 250	00 000	
	1100	002, 200	30, 203	
Total	3, 295, 380	136, 114, 360	1 36, 231, 622	15, 674

¹ See footnote 1, table 84.

		Tax-l	Tax-paid withdrawals ?	wals ?		Tax-free withdrawals	thdrawals				
Month	Production	In bottles and cans	In barrels and kegs	Total	Consumed on premises	For cereal beverages	For	Total	Total with- drawals	Losses	Stocks end of month
July August September October November Iamary February March Agril Agril Agril Agril Agril Agril Agril Agril Agril	9, 241, 422 9, 040, 840 6, 385, 922 6, 188, 096 6, 188, 076 6, 77, 610 7, 514, 366 7, 514, 366 8, 669, 977 8, 669, 977	6, 316, 571 6, 316, 140 6, 316, 140 6, 907, 240 6, 907, 240 6, 907, 280 6, 907, 080 6, 907, 080	20 104 21 21 21 21 21 21 21 21 21 21 21 21 21	8, 510, 782, 261, 782, 261, 782, 261, 782, 261, 782, 261, 782, 261, 782, 783, 783, 783, 783, 783, 783, 783, 783	8888228838144 2088828888 20888888888	7711 441468 82828 8286 82828 8286 866 86	8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	411499488344 888888344838	8 20 20 20 20 20 20 20 20 20 20 20 20 20	468 20 20 20 20 20 20 20 20 20 20 20 20 20	11, 193, 402 11, 100, 714 10, 644, 807 9, 692, 280 9, 487, 586 9, 487, 586 9, 487, 586 10, 234, 202 10, 234, 202 11, 244, 100
Total	88, 976, 226	60, 530, 839	22, 715, 323	83, 246, 162	280, 202	32, 675	859, 254	1, 172, 131	84, 418, 203	4, 036, 545	11, 344, 100
1 Represents production, withdrawal	drawals, losses, and stocks at brewery memises	Toeks at brey	very premise	9							

Table 87.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, by States, fiscal year 1951

[Barrels of 31 gallons]

State	Produc-	Tax-	paid withdra	wals 2		Tax-free	withdrawa	ıls	1	1-717		
	tion	In bottles and cans	In barrels and kegs	Total	Consum- ed on premises	For cereal beverages	For export	Total	Total with- drawals	Losses	Stocks June 30	Number of brew- eries op- erated ¹
Arizona California Calegrado	178, 290 4, 891, 415	133, 924	41, 787	175, 711	311		-	311	-	-	-	
Connections	833, 333	4, 140, 877 438, 467	377, 211 342, 540	4, 518, 088 781, 007	10, 268		11, 252	21, 520	4, 539, 608	3, 420 272, 712	19, 447 572, 059	1 16
Delaware District of Columbia Florida	136, 468 83, 551	56, 750 60, 415	72, 974 20, 198	129, 724 80, 613	879 391	75	*******	1, 651 879	AUG, UUO.	42, 732 7, 650	128, 608 17, 666	4 2
Florida Georgia	339, 563	98, 562 240, 765	19, 445 84, 993	118, 007 325, 758	985 1,396			- 466 985	118, 992	3, 917 7, 765	10, 850 15, 172	2
Hawaii Idaho	62, 521 99, 879	34, 458 87, 720	24, 858 2, 888	59, 316 90, 608	242 439	*********		1, 403 242	327, 161 59, 558	12, 346 2, 015	46, 691 8, 763	6
Illinois Indiana	58, 318 4, 231, 304	41, 810 3, 045, 137	14, 668 960, 990	56, 478 4, 006, 127	337 15, 441			509 337	91, 117 56, 815	6, 320 2, 464	17, 608 7, 634	5 3
Kentucky	2, 556, 214 90, 249	2, 067, 581 44, 055	390, 738 44, 522	2, 458, 319 88, 577	8, 250 664	*********	1, 422 641	16, 863 S, 891	4, 022, 990 2, 467, 210	196, 234 103, 668	557, 650 344, 349	30
Maryland	2, 019, 495 1, 911, 086	1, 647, 557 1, 693, 284	273, 349 88, 747	1, 920, 906 1, 782, 031	5, 161 6, 593			5, 161	89, 241 1, 926, 067	4, 602 82, 109	17, 621 239, 662	3
Michigan		1, 624, 206 625, 959	382, 616 718, 893	2,006,822 1,344,852	6,844		9, 714 6, 746	16, 307 13, 590	1, 798, 338 2, 020, 412	101, 193 72, 230	180, 220 231, 506	5 7
Missouri		3, 550, 438 1, 600, 629	856, 215 993, 918	4, 406, 653 2, 594, 547	14, 372 10, 197	13, 330	236 116 2,398	8, 789 14, 488	1, 353, 641 4, 421, 141	96, 908 131, 066	172, 355 498, 803	13
Nebraska	8, 455, 844 207, 496 969, 420	6, 277, 232 123, 149	1, 485, 132 73, 411	7, 762, 364 196, 560	29, 849 1, 245	8, 568	195, 685	25, 925 234, 102	2, 620, 472 7, 996, 466	124, 445 471, 499	480, 312 1, 216, 317	18 10
New Jercov	21, 476 6, 390, 550	789, 803 11, 183	149, 392 9, 073	939, 195 20, 256	2, 518			1, 245 2, 518	197, 805 941, 713	9, 406 38, 533	32, 422 88, 459	7
North Carolina	12, 060, 728 52, 523	3, 468, 622 6, 128, 704 28, 419	2, 388, 551 5, 164, 299	5, 857, 173 11, 293, 003	13, 339 36, 747	1, 795 525	67, 653 137, 895	73 82, 787 175, 167	20, 329 5, 939, 960	1, 429 283, 834	4, 799 854, 079	10
Oklahoma	4, 599, 911	3, 209, 714 48, 872	1, 162, 367	47, 994 4, 372, 081	351 16, 374		15, 354	351 31, 728	11, 468, 170 48, 345 4, 403, 809	527, 265 2, 815	1, 494, 939 7, 889	36
Pennsylvania	367, 753	170, 172 5, 106, 991	2, 373 184, 101 2, 931, 380	51, 245 354, 273	117 928			117 928	51, 362 355, 201	215, 094 1, 787	589, 410 6, 579	31
Tennessee	775, 117	376, 079 138, 212	357, 279 12, 441	8, 038, 371 733, 358	34, 764 4, 372	160	3,345	38 269 4, 684	8, 076, 640 738, 042	13, 486 357, 603	48, 999 947, 349	2 53
Utah	1,884,554	1, 663, 889 92, 931	115, 050 62, 330	1, 778, 939 1, 55, 261	1, 499 5, 963	*******	1, 701	1, 499 7, 664	152, 152 1, 786, 603	33, 703 0, 495 85, 081	95, 967 23, 382	2 2
Virginia Washington West Virginia		1,287,661	24, 321 553, 179	173, 852 1, 840, 840	1,000 3,525	397	399	458 1, 996	155, 719 175, 848	0, 840 7, 981	202, 043 32, 651 21, 221	1
Wyaming.	33 5.57 ASK	10, 123, 427 51, 578	2, 289, 604 9, 425	12, 413, 031	33, 240	2,425	403, 306	4, 527 478 444, 180	1, 845, 367 63, 234 12, 857, 211	87,046 2,708	0, 979	ij
Total	18, 910, 230	GO, EMS, HOLL	22,718, 325	60, 813 63, 240, 183	370	BU NYS	B10, 254	3, 172, 101 J	61, 192	3.00k (650)	L 864, 490 8, 217	#11
I then freehouse to tenter be-	+ Hone I	hont make 12, 194	ile es.	* Manne	mote muni			2, 17% JH /)		i, (130), (143 / E)	34£ 100 /	236

Table 88.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, fiscal years 1934 to 1951, inclusive

97				- I	Barrels of 31 gallo	ons]		7		
979700					Withdrawals					1
	Fiscal year ended June 30—	Production		Tax-paid				Losses	Stocks June 20	Number of breweries
			In bottles and cans	In barrels and kegs	Total	Tax-free	Grand total			operated
	1664 1935 1936 19	37, 678, 313 45, 228, 005 51, 512, 062 58, 748, 087 56, 340, 163 53, 870, 563 54, 891, 737 55, 213, 850 63, 716, 697 71, 018, 257 81, 725, 263 86, 004, 080 84, 977, 700 87, 856, 902 91, 291, 219 80, 735, 647 88, 907, 075 88, 976, 226	8, 011, 588 10, 954, 762 16, 328, 542 22, 929, 824 24, 226, 063 24, 729, 985 27, 004, 065 27, 849, 167 35, 256, 910 41, 112, 864 47, 232, 871 50, 404, 576 53, 289, 698 54, 875, 027 59, 540, 635 59, 937, 880 60, 530, 839	24, 254, 451 31, 274, 069 32, 431, 298 32, 442, 136 32, 452, 136 29, 659, 955 27, 086, 889 26, 010, 165 24, 959, 014 25, 599, 309 27, 523, 570 29, 736, 893 29, 186, 022 27, 997, 753 27, 754, 414 27, 432, 160 25, 841, 188 24, 413, 308 22, 715, 323	32, 206, 039 42, 228, 831 48, 759, 840 55, 391, 960 53, 920, 018 51, 816, 874 55, 014, 230 52, 709, 181 60, 856, 219 68, 636, 434 70, 590, 598 81, 286, 821 82, 623, 441 86, 992, 795 85, 809, 088 83, 511, 1994 83, 246, 162	450, 503 553, 547 555, 643 532, 304 400, 813 416, 309 399, 186 479, 034 798, 873 682, 298 1, 612, 024 3, 976, 091 2, 278, 437 1, 015, 908 1, 014, 712 1, 003, 575 822, 237 1, 172, 131	32, 716, 542 42, 782, 378 49, 315, 483 55, 942, 264 54, 385, 831 52, 233, 180 53, 413, 416 53, 278, 215 61, 655, 002 69, 318, 702 78, 581, 788 83, 566, 689 83, 545, 429 88, 007, 507 86, 812, 648 84, 334, 231 84, 418, 293	1, 304, 262 1, 587, 255 1, 603, 536 1, 803, 536 1, 895, 607 1, 891, 617 1, 887, 024 1, 911, 340 1, 922, 057 2, 173, 238 2, 362, 061 2, 572, 252 2, 653, 624 2, 644, 509 2, 665, 884 2, 877, 858 2, 883, 143 3, 302, 443 4, 036, 545	6, 908, 581 7, 766, 433 8, 659, 482 9, 591, 466 9, 669, 903 9, 447, 166 9, 019, 354 9, 037, 708 8, 935, 242 8, 285, 508 8, 662, 356 9, 261, 600 8, 035, 203 9, 564, 515 9, 888, 149 9, 878, 721 10, 981, 994 11, 344, 100	714 750 732 720 696 653 611 574 530 491 400 468 471 466 440 407 386

¹ Revised Statistics.—Withdrawals of fermented malt liquors for the fiscal year 1959, are revised (due to the change in law, effective Mar. 1, 1950, providing for the inclusion of bottling houses in brewery premises and for the tax-payment of bottled or canned fermented malt liquors upon removal therefrom for consumption or sale) to exclude the tax-paid stocks in bottling houses at the beginning of March 1950 on which credit was allowed for the tax previously paid, and the tax-free stocks in the bottling houses at the beginning of the month which had previously been withdrawn tax-free from the breweries for export.

OF COMMISSIONER OF INTERNAL REVENUE

Table 89.—Summary: Production, withdrawals, and months, fiscal year 1951

[Barrels of 31 gallons] stocks of cereal beverages, by

August September October November December Total Month Production 927 Withdrawals 392 Stocks end **発出製作を発送的に対している。**

Table 90.—Summary: Production, withdrawals, and stocks on hand Jacereal beverages, and plants operated, by States, fiscal year 1951 1 Containing less than one-half of 1 percent of alcohol by volume, hand June

[Barrels of 31 gallons]

30,

Connecticut
Delaware
Massachusetts
Minnesota
Missouri
New Jersey
New York

State

Production

Withdrawals

Stocks June 30

Number of breweries at which cereal beverage

New York New York Pennsylvania

1,326 1,748 1,556 1,566 1,566 1,566 1,566

4, 305 1, 8, 10 1,

302 8

Total

927

83

392

1, 151

¹ See footnote 1, table 89, ³ Represents number operated during any part of the year,

(Produced by bonded wineries)

Table 91. - Materials: 1 Used in production of still wines, by kinds and by months, fiscal year 1951

100000					A. Fru	it (pounds)					
Month	Grapes	Raisins	Pears	Apples	Berries	Cherries	Peaches	Figs	Mixed fruit	Other	Total
July August September October November December January February March April May June	11, 975, 052 150, 433, 462 1, 088, 075, 940 964, 955, 446 211, 294, 823 43, 485, 384 4, 735, 742 2, 030, 381 2, 172, 667 879, 367 1, 166, 250	373, 970 434, 610 330, 720 475, 902 1, 143, 063 348, 990 571, 918 488, 640 232, 884 119, 280 260, 470 100, 530	4, 170, 800 6, 396, 084 7, 222, 901 1, 374, 091 98, 570	43, 540 796, 567 2, 964, 987 2, 531, 969 3, 208, 990 1, 280, 622 300, 726 2, 324, 705 3, 853, 738 670, 440	1, 028, 292 991, 718 626, 751 656, 770 528, 564 539, 007 988, 222 803, 012 977, 408 270, 737 400, 984	238, 438 603, 415 356, 299 105, 310 30, 000 132, 780 85, 100 188, 875 342, 250	44, 893 36, 626 42, 986 38, 967 33, 268 84, 524 170, 445 49, 380 153, 267 139, 360 29, 152	10, 024 1, 032, 380 382, 020	114, 337	42, 990 38, 365 36, 310 70, 980 38, 500 39, 325 129, 128 96, 500 110, 515 48, 180 71, 600 6, 424	13, 703, 635 156, 708, 996 1, 095, 908, 630 974, 332, 967 218, 649, 676 47, 642, 583 9, 90, 545 4, 937, 410 4, 289, 717 3, 895, 966 5, 812, 293
Total	2, 482, 462, 553	4, 881, 067	19, 262, 446	17, 976, 314	249, 017 2 8, 361, 482	82, 170 2, 194, 637	968, 294 1, 791, 162	1, 424, 424	434, 600 548, 937	3 728, 916	3, 859, 53 2, 539, 631, 93

Month				B. Juice and concer	ntrate (gallons)		- 520	
Month	Grape	Raisin	Apple	Fig	Berry	Cherry	Current	Total
fuly	516, 131 732, 737 799, 239	5, 784	15, 499 17, 038 200, 937 427, 298 309, 245 212, 086 122, 138 118, 126 107, 834 54, 107	103, 470	3, 472 4, 388 5, 700 10, 672 10, 110 6, 800	3, 932 18, 600 3, 000 1, 400 5, 600 11, 100 3, 018	2,000	147, 416 2, 123, 559 844, 420 7, 917, 809 1, 911, 309 1, 036, 001 662, 041 883, 991 913, 922 603, 187
form day une Total	383, 717	5, 784	115, 264 42, 882 1, 742, 454	103, 470	1 708	242 49, 149	2, 193	503, 716 323, 683 17, 851, 094

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

¹ Represents 6,801,765 pounds of blackberries, 1,201,387 pounds of loganberries, 142,420 pounds of strawberries, 123,000 pounds of elderberries, 0,824 pounds of boysenberries, 19,009 pounds of youngberries, and 13,077 pounds of raspberries.

Represents 334,616 pounds of currants, 218,905 pounds of oranges, 76,000 pounds of apricots, 53,539 pounds of boney, 43,152 pounds of grapefruit, and 2,704 pounds of rhubarb.
 Represents 28,852 gallons of blackberry juice, 21,010 gallons of elderberry juice, 2,634 gallons of loganberry juice, 2,430 gallons of boysenberry juice, and 63 gallons of strawberry juice.

Table 92.—Materials: 1 Used in production of still wines, by kinds and by States, fiscal year 1951

Kind	California	Michigan	New Jersey	New York	Ohio	Oregon	Washington	All other States ?	Total
Fruit (pounds): Grapes. Raisins. Pears	4, 707, 947	17, 202, 095	2000 0000	31, 351, 258 10, 620			5, 692, 431	³ 5, 405, 715	2, 482, 462 4, 881
Blackberries Oherries Peaches	59, 150	65, 250	1, 928, 000	3, 153, 099 1, 668, 496	148, 150 71, 541	19, 233, 646 1, 640, 305 313, 205	15, 630, 279	238, 400 4 1, 194, 061 184, 600	19, 262 17, 976 6, 801
Loganberries	1, 424, 424			274, 958		1,028		1,071,316	2, 194 1, 791
Durrants	548, 937			245, 170		229.737	226, 905	* 341, 975	1, 424 1, 201
trawberries	00, 100					.01, 021	78, 765	113, 190 135, 200	548 334 218
Elderberries Apricats Goysenberries			20,000	103,000 76,000	***********	************	**********	19, 545	142 123 76
Ioney rapefruit oungberries aspherries			***********	53, 359	**********	**********		180	60 53
Chubarh	12, 987				90	***********		43, 152 19, 009	43, 19, 13,
aisinpple.	10, 524, 358 5, 784	999, 885	167, 253	2, 118, 668	IT THE GREET LAND		50, 089	2, 704 7 1, 677, 689	15, 893,
Berry	103,470	6,080	155, 302	88, 125	120, 889	140, 267	262, 536	* 893, 000	1, 742,
herry lackberry lderberry oganberry oysenberry	5, 795	************	1,655	39, 942 11, 453 14, 700	1, 000 515	6,864		5, 275 7, 880	103, 49, 28,
urrant		*********	1, 210	1, 220 2, 000		2,634			21, 2, 2,
Strawberry		*********	*********			133	40	63	2

Table 93. - Production: Still wines produced and treatment of wines after fermentation, by months, fiscal year 1951 [Wine gallons]

the party of the case of the last	The state of the s	strike (per sel	Production	In P		Treatment of wines					
Month	Not over 14	Over 14 and		To a character	all of of elec-	Amelio	ration	Fortifi	cation	Blending	
	percent alcohol	not over 21 percent alcohol	Total t	Distilling materials 2	Grand total	Wines used	Resulting product	Wines used	Resulting product	Wines used	
nly ngrist sptember ctober ovember ecomber murary ebruary larch pril lay me	668, 802 4, 224, 355 41, 500, 490 59, 135, 062 14, 929, 007 4, 797, 751 2, 041, 131 1, 638, 367 2, 291, 196 1, 365, 584 1, 560, 786 1, 199, 996	89, 483 30, 504 130, 311 186, 145 343, 969 22, 109 39, 400 18, 923 9, 700 1, 573 3, 773 11, 710	758, 285 4, 254, 859 41, 630, 801 59, 321, 207 15, 272, 976 4, 819, 860 2, 080, 531 1, 717, 290 2, 390, 896 1, 367, 157 1, 564, 559 1, 211, 706	1, 508, 703 12, 819, 112 98, 164, 577 124, 086, 918 36, 338, 907 10, 974, 969 1, 469, 118 1, 006, 857 1, 347, 345 925, 537 467, 008 417, 157	2, 267, 078 17, 073, 971 139, 795, 378 183, 408, 125 51, 606, 883 15, 794, 829 2, 724, 147 3, 648, 241 2, 202, 604 2, 031, 567 1, 628, 863	610, 272 1, 084, 980 3, 429, 044 5, 635, 150 2, 996, 741 2, 548, 282 2, 928, 269 2, 014, 209 2, 114, 209 1, 778, 788 1, 705, 782 1, 263, 135	668, 130 1, 213, 730 3, 932, 397 6, 535, 919 3, 443, 877 2, 793, 968 3, 245, 663 2, 254, 240 2, 411, 212 1, 950, 279 1, 855, 574 1, 406, 602	357, 088 2, 682, 249 29, 459, 045 39, 381, 272 12, 853, 325 4, 268, 747 1, 523, 074 952, 705 1, 020, 903 392, 813 390, 035 757, 712	418, 994 3, 186, 105 34, 857, 495 46, 274, 119 14, 817, 493 4, 918, 910 1, 724, 717 1, 077, 920 1, 167, 224 431, 637 446, 179 853, 473	2, 845, 76 3, 673, 73 10, 359, 51 14, 077, 06 11, 865, 29 11, 120, 72 10, 316, 44 8, 815, 09 10, 093, 69 6, 213, 08 5, 954, 34 4, 975, 87	
Total	135, 412, 527	887, 600	136, 300, 127	289, 521, 298	425, 821, 425	28, 189, 839	31, 711, 581	94, 035, 968	1 110, 174, 266	100, 910, 6	

were used.

¹ See footnote 1, table 91.
¹ States in which more than 230,000 pounds or 100,000 gallons of a given material were used are footnoted.
² Includes \$19,791 pounds used in Arkansas, 333,394 pounds in Connecticut, \$68,922 pounds in Georgia, 1,100,205 pounds in Iowa, 759,210 pounds in North Carolina, and 717,174 pounds in South Carolina.

<sup>Includes 887,047 pounds used in Georgia.
Includes 1,045,299 pounds used in Georgia.
Includes 341,975 pounds used in Afransas.
Includes 1,500,878 pallons used in Illinois.
Includes 821,030 gallons used in Uirginia.</sup>

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

¹ Represents substandard wines produced with excessive water or residue materials for use as distilling materials in the production of brandy. (See column 14, table 95.) Is

exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 13, table 95.)

* In producing fortified wines, 32,187,608 proof gallons of brandy and spirits—fruit

Table 94.—Production: Still wines produced and treatment of wines after fermentation, by States, fiscal year 1951 [Wine gallons]

			Production				Tr	eatment of wir	ies	
State	Not over 14	Over 14 and		757 - 1931		Amelio	ration	Fortifi	cation	Blending
	percent alcohol	not over 21 percent alcohol	Total 1	Distilling materials ²	Grand total	Wines used	Resulting product	Wines used	Resulting product	Wines used
Arkansas	105, 158	*************	105, 158		105, 158	212, 956	248, 104	128, 679	144, 862	11,740
California	114, 631, 430 59, 209	625, 247	115, 256, 677 59, 209	285, 303, 105	400, 559, 782 59, 209	10, 121, 625 39, 369	11, 874, 826 43, 912	89, 283, 042	104, 772, 364	87, 530, 500 8, 610
Connecticut	122,379 12,172		122, 379 12, 172	16, 462	138, 841 12, 172	20, 051 3, 460	20,786 3,550	69, 526	79, 753	0,010
Jeorgia	391, 589		391, 589	***********	391, 589	438, 481	467, 633	191, 687 1, 380	224, 509 1, 587	129, 060
Ilinois	2,000,586	14, 510	2, 015, 096		2,015,096	1, 632, 346	1, 875, 278		1,001	2, 219, 428 53, 622
lows	21,726 296	3,796	25, 522 296		25, 522 296	1,870	2,006			53, 622 163, 800
Čentucky Jouislana	325	7,747	8,072		8, 072			**********		100, 500
daryland	12,070	19, 248	31, 318		31, 318	39, 419	41, 463	********		
fichigan	3, 164, 602		3, 164, 602		3, 164, 602	1, 764, 117	1, 968, 309	438, 256	469, 830	1, 655, 300 182, 600
fissouri	29, 872 3, 332, 543	***********	29, 872		29, 872	27, 189	32,728	11, 279 907, 873	12, 244 1, 062, 336	182, 600
New Jersey New Mexico	9, 381		3, 332, 543 9, 381		3, 332, 543 9, 381	1,746,004	1, 852, 567	901, 814	1,002,550	3, 214, 284
New York	7, 976, 547	181, 473	8, 158, 020		8, 158, 020	9, 026, 891	9, 962, 097	1, 335, 421	1, 482, 151	5, 177, 973
North Carolina	69, 304		69, 304		69, 304	68, 930	73, 067	***********		
Ohlo	828, 881 269, 416	11,649 534	840, 530	0 100 000	840, 530	542, 838	590, 289	202, 826 12, 718	227, 746 13, 964	272, 884 15, 782
Oregon	155, 224	994	269, 950 155, 224	3, 129, 358	3, 399, 308 155, 224	317, 557 89, 187	332, 655 97, 550	29, 068	38, 013	84, 866
Pennsylvania South Carolina.	109, 297	***********	109, 297		109, 297	74, 804	78, 985	20,000	80,080	18, 446
Cexas	3,946	************	3,946		3, 946	905	985			
Virginia Washington	824, 935 1, 281, 639	23, 396	824, 935 1, 305, 035	1, 072, 373	824, 935 2, 377, 408	409, 701 1, 612, 139	427, 002 1, 717, 789	421, 899 1, 002, 314	514, 799 1, 130, 108	28, 723 143, 014
Total	135, 412, 527	887, 600	136, 300, 127	289, 521, 298	425, 821, 425	28, 189, 839	31,711,581	94, 035, 968	1 110, 174, 266	100, 910, 644

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

1 See footnote 3, table 93.

Table 95 .- Withdrawals: Still wines, by months, fiscal year 1951

						[Wine	gallons]							
		Tax-paid w	ithdrawais	1					Tax-free v	vithdraw	rals			
Month	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol	Total	For use in production of sparkling wines	For use in production of vermouth	For use in produc- tion of aperitif wines other than vermouth	For use in produc- tion of vinegar	For export	For family use	For use of the United States	Wines re- moved for use as distilling materials	Distilling materials removed	Total
July August September October November December January March April May June	1, 763, 839 2, 636, 911 2, 932, 163 3, 567, 745 3, 491, 424 3, 581, 862 3, 250, 030 2, 825, 206 3, 299, 473 2, 635, 862 2, 315, 461 2, 058, 000	6, 471, 503 8, 749, 334 8, 289, 493 9, 106, 057 8, 292, 457 7, 181, 497 8, 036, 589 6, 853, 096 7, 346, 812 6, 256, 364 6, 078, 921 6, 147, 558	106 3, 036 2, 959 167 3, 087 129 2, 885 1, 169 2, 883 1, 486 14, 749 1, 410	8, 235, 448 11, 389, 281 11, 315, 615 12, 673, 969 11, 786, 968 10, 763, 488 11, 289, 474 9, 680, 071 10, 609, 168 8, 893, 735 8, 409, 122 8, 206, 968	48, 937 109, 916 86, 722 79, 166 93, 352 67, 094 94, 082 152, 103 72, 434 194, 840 187, 678 123, 550	138, 712 157, 113 170, 181 249, 971 240, 588 222, 813 283, 328 172, 664 239, 807 203, 782 200, 811 150, 363	34, 399 2, 326 11, 000 19, 760 340 6, 516 16, 180 57, 395 40, 442 33, 796 12, 169	23, 226 66, 874 62, 251 67, 828 96, 756 52, 301 40, 710 29, 804 57, 086 49, 258 31, 362 91, 799	8, 957 16, 491 14, 621 19, 869 23, 640 14, 093 17, 565 20, 287 16, 076 14, 969 20, 527 13, 655	1, 192 1, 263 960 1, 277 1, 039 3, 236 1, 572 1, 537 1, 121 1, 492 1, 788 5, 317	60 8 10 2 2,040 4,421 127 4,946 48 62 57	203, 563 387, 782 980, 551 1, 977, 175 2, 103, 745 2, 502, 941 1, 984, 008 519, 308 325, 910 184, 796 440, 280 177, 831	1, 292, 052 11, 343, 974 95, 026, 697 128, 074, 451 37, 177, 971 11, 242, 629 1, 464, 712 1, 010, 459 909, 589 468, 255 416, 947	1, 751, 038 12, 085, 799 96, 352, 991 130, 489, 507 39, 737, 433 14, 113, 663 3, 590, 398 1, 922, 469 2, 127, 784 1, 599, 216 1, 384, 559 991, 688
Total	34, 317, 999	88, 901, 281	34, 027	123, 253, 307	1, 309, 874	2, 430, 133	234, 323	669, 255	200, 750	21,794	11, 781	11, 787, 890	289, 780, 745	306, 446, 545

¹ These figures represent withdrawals subject to tax at the following rates: 15 cents per wine gallon on wines not over 14 percent alcohol, 60 cents on wines over 14 and not over 21 percent alcohol, and \$2 on wines over 21 and not over 24 percent alcohol. For tax-paid withdrawals of vermouth and of aperitif wines other than vermouth, see tables 101 and 103.

See footnote 1, table 93.
 Represents substandard wines produced with excessive water or residue materials for use as distilling materials in the production of brandy. (See column 14, table 96.) Is

3, 129, 358

1, 074, 276

1, 821 45 414, 457 1, 405, 240

4, 495

60

11, 781

414, 144

330, 585

313 379

21, 794

Tax-paid withdrawals Tax-free withdrawals For use in production of aperitif State Over 21 Over 14 and Not over 14 and not over 24 production of sparkling wines

For use in production of vermouth For use in percent alcohol For use of the United States For use in Wines percent For family Total produc-tion of vinegar removed for use as distilling materials For Distilling percent wines other export materials Total use removed Alabama Arkansas California Colorado Connecticut 17, 514 14, 929, 392 60, 853 217, 050 34, 966 227, 608 207, 821 57, 672, 810 345, 712 700, 198 164, 337 299, 966 227, 302 72, 634, 262 406, 565 917, 248 199, 303 527, 574 200 2, 047 10, 815 1, 967 32, 060 200 2, 047 297, 321, 160 13, 737 199, 361 515, 222 906, 078 367, 323 156, 815 9, 794, 766 13, 737 8, 886 9, 472 285, 560, 669 Florida 169, 652 4, 381 Georgia Idaho Illinois 16, 442 20 3,030 20 13, 564 9 114 1, 932, 089 182, 526 1, 466, 948 382, 862 307, 862 1, 985, 494 2, 245, 173 948, 608 1, 732 914, 348 2, 076, 135 10.534 4, 552, 957, 186, 538
1, 547, 515, 386, 963, 308, 256
2, 214, 297
2, 288, 393, 3, 138
1, 1016, 303
4, 424, 043
1, 391, 243, 369
1, 503, 221
243, 369
5, 668, 389
5, 568, 389
5, 59, 908
1, 943, 686
1, 943, 686
1, 943, 686 2, 620, 868 4, 012 80, 567 4, 101 9 Iowa Kentucky 31, 724 31, 724 74 Kentucky
Louisiana
Maine
Maryland
Massachusetts
Michigan
Minnesota
Missouri
New Jersey
New Mexico
New York
North Carolina
Ohio
Oregon 74 228, 803 175, 124 1, 339, 785 1, 406 101, 955 2, 347, 908 13, 912 8, 837, 781 84, 407 489, 135 243, 364 1, 411, 016 83, 780 13, 850 13, 850 13, 850 11, 977 15 11, 992 1,810 143 1, 953 1, 358 16, 728 35, 180 48, 107 818 12.888 1,760 2, 100 35, 180 232 875 600 389 222 4, 858 460 352, 872 66, 235 15, 133 1, 111, 834 8, 657, 775 190, 761 1, 014, 086 1, 616, 058 1, 616, 058 690 1, 725, 026 16, 242 122, 410 3, 187, 649 255, 198 624, 763 96, 578 16, 020 5, 900 7, 473 28, 375 1, 813 982, 908 2, 139 14, 475 2, 249 1, 525 Oregon Pennsylvania South Carolina 36, 542 12,015 1,040 62, 055 50, 358 4, 257, 373 6 582, 058 1, 312, 803 920, 320

1,000

2, 430, 133

226, 763

234, 323

669, 255 | 200, 750

Table 97. Summary: Production, withdrawals, losses, and stocks of still wines, by months, fiscal year 1951

			Withdrawals	No. of the last of	77775		Stocks end	of month 4	
Month	Production 1	Tax-paid ²	Tax-free ³	Total	Losses	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol	Total
ly ggust ptember tober ovember seember muray bruary srich oril ay ne Total	2, 724, 147	8, 235, 448 11, 389, 281 11, 315, 615 12, 673, 969 11, 786, 968 10, 763, 488 11, 289, 474 9, 680, 071 10, 609, 168 8, 893, 735 8, 409, 122 8, 206, 968	1,751,038 12,085,799 96,352,991 130,489,507 39,737,433 14,113,633 3,890,398 1,922,469 2,127,784 1,590,216 1,384,559 991,688	9, 986, 486 23, 475, 080 107, 668, 606 143, 163, 476 51, 524, 401 24, 877, 151 15, 179, 872 11, 602, 540 12, 736, 952 10, 492, 951 9, 198, 656 420, 609, 852	60, 482 119, 319 122, 611 170, 980 223, 971 2, 276, 497 168, 764 179, 607 175, 508 180, 245 201, 778 1, 365, 231	42, 347, 721 41, 105, 139 50, 019, 664 65, 539, 161 63, 658, 135 56, 920, 144 52, 829, 452 50, 500, 955 48, 500, 494 46, 760, 541 45, 046, 918 41, 970, 455	72, 472, 033 65, 949, 091 88, 102, 759 120, 159, 203 126, 642, 541 123, 407, 419 117, 221, 235 111, 083, 836 105, 246, 927 99, 553, 061 94, 175, 829 88, 799, 655	2, 516, 885 2, 282, 856 5, 638, 575 9, 533, 722 8, 723, 167 7, 375, 980 0, 325, 686 5, 293, 419 4, 618, 112 4, 199, 172 3, 539, 530 3, 207, 498	117, 336, 62 109, 337, 65 143, 760, 96 195, 232, 9 198, 423, 8 187, 703, 54 176, 376, 37 166, 878, 2 158, 359, 5 150, 512, 77 142, 762, 2 133, 977, 66

Includes distilling materials (substandard wines produced with excessive water or * Includes distance in the produced with excessive water or residue materials).

* For tax-paid withdrawals of vermouth and of aperitif wines other than vermouth, see tables 101 and 103.

* Includes 301, 568, 635 wine gallons removed as distilling materials for use in the produc-

1,005

88, 901, 281

835

34, 317, 900

1,005 131, 103

34, 027 123, 253, 207

3. 49:

1, 309, 874

Texas Virginia

Washington West Virginia Wisconsin

tion of brandy, consisting of 11,787,890 wine gallons of still wines and 289,780,745 wine gallons of 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).

^{11, 787, 890 | 289, 780, 745} a These figures represent withdrawals subject to tax at the following rates: 15 cents per wine gallon on wines not over 14 percent alcohol, 60 ce percent alcohol, and 12 on wines over 21 and not over 24 percent alcohol. For tax-pald withdrawals of vermouth and of aperitif wines other than 306, 446, 545

premises operated, by States, fiscal year

and

-Summary: Production, withdrawals, losses, and stocks on hand June 30, of still wines,

TABLE 98.

112 Number of prem -acus wat-addagestance 133, 977, 608 Total Over 21 and not over 24 percent alcohol 223 172, 775 3, 207, 498 881, Stocks June 30 Over 14 and not over 21 percent alcohol 88, 799, 655 41, 970, 455 Not over percent alcohol 題被の姓氏被照解其四年節 10 [Wine gallons] 我一次也也就就在 田區 成本題目以本日間報 Total 369, 61 160 123 58 SEE SEE SEE 222 Tax-free 25 302 262 265 248 303 374 Tax-paid ? 227, 634, 406, 917, 527, 72, 7 7 6 82282828 31, 318 164, 602 12,88,99 State *** CARREST CONTRACTOR CONTRACTOR

footnote 3, table 5 footnote 4, table 9 See 1 TABLE 99 .- Summary: Production, withdrawals, losses, and stocks of sparkling wines,1 by months, fiscal year 1951

[Half-pint units]

	Produc-		Withdrawals		Losses	Stocks end
Month	tion	Tax-paid 2	Tax-free	Total	Losses	of month
July August September October November December January February March April May June June	886, 914 2, 325, 044 1, 451, 355 1, 539, 702 1, 717, 856 1, 191, 914 1, 705, 792 2, 984, 747 1, 362, 567 3, 904, 935 3, 904, 935 2, 388, 561	1, 065, 329 1, 732, 265 2, 221, 858 2, 963, 093 3, 446, 520 3, 307, 650 1, 716, 811 1, 317, 135 1, 581, 140 1, 050, 365 1, 646, 615 1, 670, 667	68, 282 60, 570 123, 564 118, 585 194, 442 154, 782 158, 275 257, 724 123, 605 220, 192 106, 010 68, 022	1, 133, 611 1, 792, 835 2, 345, 422 3, 081, 678 3, 640, 962 3, 552, 432 1, 875, 086 1, 574, 859 1, 684, 745 1, 270, 557 1, 738, 689	44, 714 65, 078 62, 441 78, 503 94, 938 213, 338 55, 602 69, 120 73, 516 49, 299 52, 838 123, 759	32, 101, 673 32, 554, 402 31, 597, 933 29, 971, 198 27, 938, 872 25, 338, 533 25, 183, 184 26, 548, 177 26, 119, 06 28, 731, 333 30, 500, 213 30, 994, 394
Total	25, 013, 727	23, 789, 448	3 1, 654, 053	25, 443, 501	983, 144	30, 994, 39

¹ Includes artificially carbonated wines as follows: production, 432,905; tax-paid withdrawals, 484,617; tax-free withdrawals, 1,110; losses, 3,608; and stocks June 30, 128,906 half-pint units.

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

³ Represents 1,196,489 half-pint units removed for conversion to still wines and 457,564 removed for export.

Table 100 .- Summary: Production, withdrawals, losses, and stocks on hand June 30, of sparkling wines,1 and number of premises operated, by States, fiscal year [Half-pint units]

	Produc-		Withdrawals		Losses	Stocks	Number
State	tion	Tax-paid 2	Tax-free	Total	Litigata	June 30	premises operated
California Illinois Kentucky	9, 582, 907	7, 738, 154 182, 176	937, 432	8, 675, 586 182, 176	247, 865 3, 126	10, 791, 543 111, 540 1, 860	3
Louisiana Massachusetts Massachusetts Mishigan Missouri New Jersey New York Ohio Pennsylvania Tevas Wisconsin	258, 184 889, 136 1, 292, 249 12, 268, 796 663, 836	576 1, 534 332, 832 1, 682, 616 839, 873 11, 982, 622 991, 529 24 28, 800 8, 712	11, 940 31, 824 226, 452 407, 840 38, 565	576 1,534 344,772 1,714,440 1,066,325 12,390,462 1,030,094 28,800 8,712	2, 468 47, 283 24, 920 543, 879 113, 194	1, 152 319, 780 3, 208, 880 1, 568, 711 11, 829, 907 3, 115, 576 45, 444	3 1
Total	25, 013, 727	23, 789, 448	1,654,053	25, 443, 501	983, 144	39, 994, 393	11

¹ See footnote 1, table 99. ² See footnote 2, table 99.

Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year. Represents 1,196,489 half-pint units removed for conversion to still wines and 457,504 removed for export from California, New Jersey, and New York. Table 101.—Summary: Production, withdrawals, losses, and stocks of vermouth by months, fiscal year 1951

[Wine gallons]

			ce initial	Withdrawal	S			
dimmetr lo		hone	Tax-paid	Florest	1000		literate.	
Month	Production	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol	Total	Tax-free for export	Total	Losses	Stocks end of month
July. August September October November December January February March April May	162, 139 170, 888 190, 258 274, 401 230, 735 271, 382 328, 585 164, 980 286, 203 210, 465 214, 179 167, 873	150, 990 249, 577 220, 417 267, 105 281, 480 245, 934 252, 958 259, 106 176, 194 155, 217 233, 883 180, 545	12 2	151, 002 249, 579 220, 417 207, 105 281, 480 245, 934 252, 958 259, 106 176, 194 155, 217 233, 883 180, 545	384 1, 077 555 1, 757 1, 567 684 1, 272 1, 352 1, 219 2, 581 1, 175 2, 194	151, 386 250, 656 220, 972 268, 862 283, 047 246, 518 254, 230 260, 458 177, 413 157, 798 235, 058 182, 739	248 3, 155 1, 280 3, 898 3, 036 23, 320 4, 085 836 5, 336 1, 625 1, 990 14, 500	1, 245, 8 1, 163, 0 1, 135, 4 1, 128, 5 1, 002, 4 1, 104, 7 1, 174, 0 1, 177, 82 1, 123, 8 1, 223, 8 1, 172, 24
Total	2, 672, 088	2, 673, 406	14	2, 673, 420	15,717	2, 689, 137	64, 019	1, 172, 24

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

Table 102.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of vermouth, and number of premises operated, by States, fiscal year 1951

[Wine gallons]

	Assessed A		Withdrawa	ls			
State	Production	Tax-paid	Tax-free for export	Total	Losses	Stocks June 30	Number of premises operated ¹
California Colorado		864, 384° 60	8, 817	873, 201 60	41, 523	671, 505	7
Connecticut		178, 086 44		178, 086	1,466	1, 525 54, 008	- 12- 13
Georgia Illinois	3, 173	097 27, 771		697 27,771	255 89	5, 293	
Kentucky Louisiana		2, 167 111	210	2, 167 321	138	4, 605 2, 605 255	
Massachusetts	806	6,575		606 6, 575	11 99	178 574	
Missouri	1,760	4, 190 2, 529		4, 190 2, 529	125 231	8, 263 466	
New Jersey	355, 826 1, 215, 616	390, 898 1, 171, 740	583 6, 107	391, 481 1, 177, 847	1, 954 17, 690	31, 357 379, 450	11
OhioPennsylvania	12,086	11,708 11,354	0,101	11,708 11,354	275	6, 413	
Wisconsin	990	500	*********	500	23	4, 440 1, 308	1
Total	2, 672, 088	2, 673, 420	15,717	2, 689, 137	64,019	1, 172, 245	177

¹ Represents over 14 and not over 21 percent alcohol with the exception of New York, which includes 14 wine gallons of vermouth over 21 and not over 24 percent alcohol. These withdrawals were subject to tax at the following rates: 60 cents per wine gallon on vermouth over 14 and not over 21 percent alcohol and \$2 on vermouth over 21 and not over 24 percent alcohol.

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

Table 103.—Summary: Production, withdrawals, losses, and stocks of aperitif wines other than vermouth, by months, fiscal year 1951

[Wine gallons]

	THE REAL PROPERTY.	The sale	75	Losses	Stocks end		
Month	Production	Tax-paid 1	Tax-free	Total	Liusaca	of month	
July August September October November December January February March April May June	3, 230 10, 496 11, 010 6, 111 12, 415 37, 954 44, 726	18, 328 30, 224 7, 176 13, 343 14, 252 19, 111 16, 391 26, 204 58, 333 17, 073 4, 641 9, 805	24 126 390 24 2,528	18, 328 30, 248 7, 176 13, 343 14, 252 19, 237 16, 391 26, 204 58, 723 17, 097 7, 169 9, 805	19 439 12 557 8 927 51 137 481 168 11	215, 400 205, 411 212, 514 198, 86 187, 83 187, 17 181, 73 161, 56 114, 71 135, 48 173, 63 195, 77	
Total	229, 722	234, 881	3 3, 092	237, 973	3, 291	195, 77	

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

² Represents 174 wine gallons removed for export and 2,918 wine gallons removed for use in production of vermouth.

Table 104.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of aperilif wines other than vermouth, and number of premises operated, by States, fiscal year 1951 [Wine gallons]

THE PARTY NAMED IN	Produc-	y	Vithdrawak	3	Losses	Stocks	Number of premises operated ²
State	tion	Tax-paid t	Tax-free	Total		June 30	
California	4, 870	269 1,000	2, 528	2, 797 1, 000	815 105	26, 008 8, 825	4
Illinois. New York.	2,840 1,083	2, 362 3, 480	438	2,362 3,918	170 33	8, 172 2, 265	8
Pennsylvania	220, 929	227, 770	126	227, 896	2, 168	150, 503	1 8 30
Total	229, 722	234, 881	* 3, 092	237, 973	3, 291	195, 773	- 16

¹ Sec footnote 1, table 103.
² Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.
³ Represents removals for export except 2,918 wine gallons removed from California and New York for use a the production of vermouth.

Distilling

materials

186, 158, 446 116, 911, 790 164, 677, 476 206, 728, 619 260, 240, 202 345, 707, 766 208, 903, 247 286, 045, 119 194, 890, 132 289, 521, 298

Production 1

Total

127, 547, 817 78, 312, 995 100, 175, 379 108, 254, 536 119, 695, 779 169, 627, 429 105, 424, 549 139, 879, 738 102, 966, 972 136, 300, 127

Still wines

Over 14 and not over 21 percent alcohol

1, 178, 482 644, 923 644, 918 335, 524 665, 857 569, 775 545, 124 869, 633 721, 663 887, 600

Not over 14

percent

126, 369, 335 77, 688, 972 99, 530, 461 107, 919, 012 119, 029, 922 169, 057, 654 104, 879, 425 139, 010, 105 102, 245, 309 135, 412, 527

Still wines and distilling materials (wine gallons)

Grand total

2 77, 778, 388 2 91, 728, 931 2 170, 875, 617 2 122, 045, 228, 726, 368 2 228, 726, 368 2 212, 367, 737 2 256, 371, 423 313, 706, 52, 855 314, 983, 155 329, 935, 981 515, 335, 195 514, 327, 796 2 425, 924, 857 2 97, 857, 104 425, 824, 857

Tax-paid withdrawals of still wines

14: 525, 688 35, 400, 400 47, 474, 404 62, 635, 287 67, 376, 384 82, 176, 586 88, 592, 333 102, 016, 312 108, 426, 467 84, 672, 638 88, 791, 749 107, 964, 670 102, 211, 690 114, 160 119, 106, 689 133, 055, 099 123, 253, 307

Stocks June 30 of still wines

50, 168, 336 56, 464, 407 78, 545, 240 68, 128, 002 102, 016, 413 94, 841, 570 93, 244, 603 117, 886, 723 133, 195, 452 91, 031, 471 92, 724, 527 102, 724, 527 102, 014, 100 160, 210, 596 147, 708, 343 162, 586, 142 126, 999, 839 133, 977, 608

Number of premises operated

Bonded wineries

Bonded storerooms and field warehouses

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Fiscal year ended June 30 Production	Spa	Sparkling wines 1 (half-pint units)			Vermonth (wine gallons)				Aperitif wines other than vermouth (wine gallons)			
	Tax-paid with- drawals	Stocks June 30	Number of premises operated	Production	Tax-paid with- drawals	Stocks June 30	Number of premises operated	Production	Tax-paid with- drawals	Stocks June 30	Number of premises operated	
34	10, 657, 488 6, 213, 645	5, 688, 456 5, 275, 463	9, 015, 440 9, 273, 563	105 152						110000000000000000000000000000000000000		
36.	8, 277, 011	5, 799, 429	10, 781, 785	156								
37 38	9, 622, 525 9, 780, 274	7, 906, 213 7, 223, 416	11, 648, 646 13, 248, 748	141 128	164, 747 201, 481	82, 712 153, 207	68, 314 103, 089	54 88				
39	6, 683, 762	6, 337, 846	12, 943, 627	118	206, 184	187, 288	102, 024	111				
40	9, 634, 791 18, 210, 635	8, 376, 590 14, 464, 136	13, 207, 501 15, 872, 251	128 122	479, 074 1, 610, 701	394, 245 1, 077, 382	176, 576 643, 016	126 195				THE RESERVE OF THE PARTY OF THE
42	24, 581, 516	17, 559, 881	20, 991, 572	129	1, 921, 514	1, 474, 105	979, 898	225	A STATE OF THE PARTY OF THE PAR		The state of the s	
43	20, 347, 950	22, 070, 527	17, 647, 807	125	2, 107, 056	2, 210, 457	773, 302	238				
44	30, 191, 562 31, 016, 708	26, 960, 591 25, 269, 307	18, 714, 510 22, 633, 677	112 109	2, 799, 750 3, 385, 612	2, 586, 489 2, 960, 707	916, 032 1, 205, 907	169 171				
46	40, 569, 388	35, 720, 721	24, 497, 817	109	2, 886, 466	2, 619, 309	1, 359, 729	155				
47	48, 548, 043	30, 984, 544	39, 490, 778	109	2, 077, 493	1, 916, 933	1, 436, 223	161				
48 49	20, 422, 173 22, 835, 772	20, 413, 746 21, 665, 256	36, 465, 412 34, 859, 413	105 118	1, 802, 757 2, 138, 445	1, 686, 508 2, 126, 544	1, 449, 115 1, 383, 258	194 181	44, 225 307, 394	308 203, 876	43, 886 143, 043	(5)
50	21, 225, 108	20, 934, 246	32, 387, 187	118	2, 239, 837	2, 306, 526	1, 225, 436	192	280, 726	219, 608	207, 226	15
051	25, 013, 727	23, 789, 448	30, 994, 393	117	2, 672, 088	2, 673, 420	1, 172, 245	171	229, 722	234, 881	195, 773	16

Fiscal year ended June 30

1936

1951

⁴ Represents production at wineries under provisions of Sec. 2801 Internal Revenue Code, as amended,
⁵ Not available.

INTERNAL REVENUE

¹Represents total amount removed from fermenters.

² Breakdown not available.

³ Includes champagne, other sparkling wines and artificially carbonated wines.

Table 106.—Summary: Materials used for the production of ethyl alcohol, distilled spirits, fermented malt liquors, and vinegar, by kinds, fiscal year 1951 1

Kind	Industrial alcohol plants	Registered distilleries	Breweries	Vinegar plants using the vaporizing process	Total
Grain and grain products: Corn Mait Sorghum grain Rye	110, 043, 313	Pounds 2, 516, 948, 499 454, 809, 929 604, 615, 166 428, 034, 370	Pounds 876, 103, 113 2, 676, 405, 176 193, 600	Pounds 7, 195, 000 867, 950 807, 900	Pounds 3, 673, 702, 33 3, 242, 126, 30 1, 535, 489, 50
Rice Wheat Barley	62, 564	66, 070, 196	339, 116, 702 6, 525, 193 2, 579, 632	007, 200	429, 544, 05 339, 116, 70 72, 657, 96 2, 579, 63
Total	1, 314, 944, 255	4, 070, 478, 160	3, 900, 923, 416	8, 870, 850	9, 295, 216, 68
Sugar and sirops. Ethylene gas	72, 409, 655	101,722	136, 114, 360	20,000	136, 236, 08
Hops and hop extracts Soy beans and soy bean		**********	36, 231, 622		72, 409, 65 36, 231, 62
products Other materials	2, 251, 000	466, 733	3, 295, 380 15, 474	44, 851	3, 295, 38 2, 778, 05
Sulphite liquors	Gallons 256, 238, 150	Gallons	Gallons	Gallons	Gallon*
Ethyl sulphate	148, 393, 425	-2			256, 238, 174 148, 393, 425
Other materials	128, 536, 798 39, 298, 634	2, 669, 334 920, 644	MACHINE IN	1, 603, 892 300, 574	132, 810, 024 40, 519, 852
Products used in redistil- lation.	Proof gallons 36, 201, 189	Proof gallons 4, 949, 622	Proof gallons	Proof gallons	Proof gallons 41, 150, 811

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

the late the design along to XI. VINEGAR

[Produced by vinegar plants using the vaporizing process]

Table 107.—Summary: Materials used at vinegar plants, and production and stocks of vinegar, by months, fiscal year 1951

	Materials used							
Month	Grain	and grain prod	Molasses	Citrus waste				
	Corn	Rye	Malt	Molasses	concentrate			
fuly	Pounds 660, 000	Pounds 73, 200	Pounds 79, 080	Gallons 171, 578	Gallons			
Angust	30, 000 225, 000 505, 000	3, 360 25, 240 56, 680 59, 360	3, 600 27, 450 61, 370 63, 630	175, 756 185, 462 131, 744 112, 828	7, 418			
November December	530, 000 625, 000 785, 000 740, 000	70, 120 87, 840 83, 520	75, 120 94, 320 90, 240	106, 433 119, 981 96, 520	20, 027 43, 390 15, 438			
February	810, 000 785, 000 815, 000	91, 740 88, 600 91, 400	98, 020 94, 880 97, 920	115, 541 107, 181 159, 077	72, 900 49, 293 36, 900			
MsyJune	685, 000	76, 840	82, 320	121, 791	55, 200			
Total	7, 195, 000	807, 900	867, 950	1, 603, 892	300, 57			
AN AREA SOLUTION		Materials used	-Continued	Vin	legar			
Month		Chemicals	Corn sugar	Production	Stocks end of month			

Materials use	d-Continued	Vinegar		
Chemicals	Corn sugar	Production	Stocks end of month	
Pounds 2,033	P-ounds	100-grain gallons 792, 003	100-grain gallons 1, 403, 476	
785 3, 307 2, 672		660, 515 625, 996	1, 315, 146 968, 731 835, 277	
3,657	20,000	641, 736 753, 889	880, 868 851, 870 905, 744	
4, 601		783, 162 813, 488	979, 835 970, 986 1, 074, 321	
0, 004	20,000	905, 345 841, 309 8, 884, 283	1, 180, 213 1, 251, 984 1, 251, 984	
	Pounds 2, 033 785 3, 307 2, 672 3, 657 2, 494 5, 131 4, 476 4, 601 4, 216 6, 554	Pounds Pounds 2.033 785 3.307 2.672 3.657 2.494 5.131 20,000 4.476 4.601 4.216 6.554	Chemicals Corn sugar Production Pounds Pounds gallons 2, 033 782, 093 785 768, 591 3, 307 660, 515 2, 672 625, 996 3, 657 581, 091 2, 494 641, 736 5, 131 20,000 753, 889 4, 476 717, 068 4, 601 783, 162 4, 216 813, 348 6, 554 905, 345 4, 925 841, 300	

38, 246, 840

9,549

Table 108.—Summary: Materials used at vinegar plants, production and stocks of vinegar, and premises operated, fiscal years 1943 to 1951, inclusive

	Materials used							
Fiscal year ended June 30	Grain and grain products							
	Corn	Rye	Malt	Wheat	Other	Molassa		
943 944 945 946 946 947 948 948 949 948	Pounds 13, 703, 436 4, 064, 120 7, 587, 069 3, 826, 424 8, 441, 974 8, 472, 182 8, 396, 560 7, 994, 000 7, 195, 000	Pounds 952, 050 933, 920 892, 104 872, 292 981, 826 951, 180 950, 634 896, 230 807, 900	Pounds 2, 149, 426 1, 378, 186 1, 370, 059 1, 172, 477 1, 334, 799 1, 053, 847 1, 026, 640 912, 970 867, 950	Pounds 65, 374 5, 767, 582 1, 401, 731 3, 795, 255 735, 445	*********	Gallons 4, 048, 2 5, 438, 4 5, 178, 1 5, 331, 8 5, 483, 6 5, 770, 9 5, 877, 9 1, 603, 8		

***	Mı	iterials use	d-Contin	ued	Vine		
Fiscal year ended June 30	Yeast mash beer	Chemi- cals	Other	materials	Production	Stocks June 30	Number of plants operated
1943 1944 1945 1945 1946 1947 1948 1949 1959 1951	Gallons 10, 287, 191 14, 045, 890 19, 907, 360 22, 036, 550 21, 187, 375 6, 790, 400 4, 829, 034 2, 571, 450	Pounds 17, 559 16, 271 20, 914 24, 759 38, 073 46, 662 42, 467 47, 648 44, 851	Pounds 4 80, 000 77, 356 153, 440 4 20, 000	Gallons 5 1, 210, 946 6 23, 933 8 254, 861 10 404, 473 10 300, 574	100-grain gallons 22, 126, 578 24, 516, 355 24, 755, 614 25, 235, 255 26, 855, 444 24, 816, 502 25, 417, 460 14, 448, 276 8, 884, 283	100-grain gallons 3, 065, 621 3, 521, 233 4, 264, 553 3, 014, 634 3, 588, 247 4, 428, 397 2, 877, 138 1, 448, 877 1, 251, 984	2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
: Barley. 2 Oats. 3 Represents 273,556 por Corn sugar. 5 Corn sirup. 5 Citrus sirup. 4 Monasses product. 5 Represents 254,311 gal 6 Represents 125,890 por Citrus waste concent	lons of citrus	Waste our	anterto an	d 550 - W	s of cane sirup and 1,000 pon	nds of hydr	ol.

XII. VOLATILE FRUIT-FLAVOR CONCENTRATES

[Produced by concentrate plants]

Table 109.—Production: Volatile fruit-flavor concentrates, by kinds and by months, fiscal year 1951

	[Wine gal	llons]			
Month	Grape	Apple	Raspberry	Other	Total
July	2, 043 2, 953 88, 443 42, 671 1, 026 9, 492 20, 794 53, 920 57, 573 92, 996 10, 482	685 456 943 221 93 333 1,920	209 84 1	6 37 66 2 81 2 4 22 3 96 23 291	2, 258 3, 074 757 88, 445 43, 208 1, 971 20, 909 54, 256 59, 591 93, 020 10, 774
Total	382, 398	4, 651	298	2 633	387, 980

Represents operations under Regulations 30, Volatile Fruit-Flavor Concentrates, effective Sept. 27, 1949.
 Represents 308 wine gallons of strawberry, 132 wine gallons of cherry, 80 wine gallons of quince, 74 wine gallons of elderberry, 20 wine gallons of currant, and 19 wine gallons of plum.

XIII. CLAIMS

Table 110.—Claims for redemption of stamps and remission, abatement, and refund of taxes, fiscal year 1951

The state of the s	Redemp- tion of stamps	Remission of taxes	Abatement of taxes	Refund of taxes	Uncol- lectible faxes	Total number	Total amount
On hand July 1, 1950 Received during year Reopened during year	317 1,619 7	68 977	46 149 3	1, 307 3, 761 21	266 1, 709 2	2, 004 8, 215 33	\$759, 692 6, 220, 065 66, 027
Total	1,943	1, 045	198	5, 089	1, 977	10, 252	7, 045, 784
Allowed	1, 541 130 272	877 154 14	126 48 24	4, 079 303 707	1, 889 42 46	8, 512 677 1, 063	5, 858, 159 409, 106 778, 519
Total	1, 943	1, 045	198	5, 089	1, 977	10, 252	7, 045, 784

Table 111.—Claims for drawback, fiscal year 1951

				Products	exported	
	Distilled sp non bevera	irits used in ge products	Distilled s wines bottle for er		ported	l spirits ex- in original ekages
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1950	102 4, 027	\$1, 011, 009 33, 538, 740	201 4, 146	\$366, 035 2, 205, 306	1	\$3, 864 33, 792
Total	4, 129	34, 549, 749	4, 347	2, 571, 341	2	37, 656
Allowed	4, 016 -19 94	34, 072, 660 19, 395 457, 694	4, 128 3 216	2, 356, 561 6, 785 207, 995		3, 864 33, 792
Total	4, 129	34, 549, 749	4, 347	2, 571, 341	2	37, 656
	Alcohol voring tollet	used in flue extracts an and medicine rations	Stills e	exported	Т	'otal
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1950	204 865			\$88	508 9, 041	\$1, 490, 409 36, 756, 431
Total	1	1, 088, 0	06 2	88	9, 549	38, 246, 840
Allowed	973	4	79		9, 119 23	37, 425, 623 60, 451
On hand June 30, 1951	96	95, 0	55 1	22	407	760, 766

1,088,006

Total....

XIV. LABEL ACTIVITY

Table 112.—Label activity under Federal Alcohol Administration Act, fiscal year 1951

lary Terr 1 days	Арр	lications rec	elved	Certificat	tes issued	Amelia	
Ommune relicus (d)	For approval	For ex-	Total	Approvals	Exemp- tions	Applica- tions dis- approved	Total
DISTILLED SPIRITS			VIII.	Hipey		Tal glas	
Domestic Imported	10,029 1,672	81	10, 110 1, 672	9, 862 1, 383	110	245 147	10, 21
Total.	11,701	81	11,782	11, 245	110	392	1, 13
WINES		MAG	DEVIS	TEU.			113
Domestic	12, 891 9,,556	293	13, 184 9, 556	11, 919 8, 846	259	235 204	12, 41,
Total MALT BEVERAGES	29, 447	293	22, 740	20, 765	250	439	21,46
Domestic	1, 447 204		1, 447 204	1,304 145		31 23	I, 333
Total	1,651		1,651	1,449		54	-
Grand total	35, 799	374	36, 173	33, 459	369	885	34, 713

XV. ENFORCEMENT, ALCOHOL TAX UNIT

Table 113.—Enforcement, Alcohol Tax Unit: Seizures and persons arrested, by months, fiscal year, 1951

	1 114	ME I	94	Seizures	THUL S			
Month	Stills	Non-tax- paid distilled spirits (wine gallons)	Non-tax- paid wines (wine gallons)	Mash (wine gallons)	Automo- biles	Trucks	Property (appraised value) 2	Persons arrested
July August September October November December January February March April May June	682 846 771 793 789 823 1,106 1,006 1,018 896 742	10, 794 12, 148 13, 066 13, 794 17, 087 9, 965 13, 262 15, 749 14, 816 15, 836 15, 638 11, 822	493 810 4 1, 029 45, 438 637 117 37 25, 985 24 110	330, 547 412, 458 423, 384 409, 067 464, 529 481, 129 610, 090 455, 852 545, 713 542, 476 466, 937 402, 229	132 135 144 158 149 123 159 136 145 143 132 102	34 51 47 47 60 29 57 56 60 40 68 39	\$277, 455 173, 584 209, 852 257, 949 251, 301 186, 218 285, 080 176, 705 270, 537 338, 384 196, 553 223, 727	811 922 811 858 1, 013 866 1, 002 771 882 875 879 879 880 680
Total	10, 177	163, 377	74, 684	5, 545, 411	1,658	588	2, 845, 345	10, 384

¹ Includes seizures and arrests in cases adopted, as well as originated by the Alcohol Tax Unit.

² Includes the appraised value of 16,942 wine gallons of tax-paid liquors seized for violations of internal research laws.

Table 114.—Enforcement, Alcohol Tax Unit: Seizures and persons arrested, by States, fiscal year 1951

Freite				Seizures			Type -	100
State	Stills	Nontax- paid distilled spirits (wine gallons)	Nontax- paid wines (wine gallons)	Mash (wine gallons)	Auto- mobiles	Trucks	Property (appraised value) ²	Person arreste
labama	1,577	13, 072		733, 340	193	47	\$301, 561	1,0
rizona	1	201012		15				-
rkansas	69	570		26, 390	20	11	31,020	1
alifornia	20	208	47, 265	1,724	13	1	10, 074	
olorado	1	9		45			100	
onnecticut	1			*********	6	1	7, 200	
olaware	2			600		*******	150	
ist, of Columbia.	2	468	8	400	1	1	810	Heat.
iorida	396	9,942		383, 858	81 259	33	168, 266 457, 539	1,8
leorgia	1,862	46, 578		1,023,230	259	140	3, 367	1,0
lawaii.		7	THE STATE OF THE S		TO STREET		5, 507	-1 80
laho	2 8	79	115	404	10	********	5, 472	Section 1
linois	15	65	110	2,085	2		825	
ndiana	10	2		2, 000	-	1	800	
ansas		22		540	9	1	30, 318	1 I I PRODU
entucky	461	4, 936		82, 560	42	11	64, 317	
ouisiana	7	8		465	4	2	26, 151	THE REAL PROPERTY.
faryland	96	671		32, 950	13	5	14, 277	-
Aassachusetts	7	485	1	3,715	9		17, 352	
Lichigan	15	488		3, 554	2		6, 783	LA BELL
Innesota	4	12		130	3		2, 532	Herek.
lississippi	549	7, 148		248, 604	110	40	210, 794	1
Aissouri	5	9		162	3	treen	25, 245	
Iontana						********	*********	
(evada	*******						43	DET
ew Hampshire	30	645	**********	86, 446	8	5	87.811	
lew Jersey	90	2		30, 110	2	i	1, 356	
lew York	37	3.055	27,014	71, 467	31	12	184, 563	
orth Carolina	1, 393	26, 123	1	1, 030, 290	231	91	302, 362	1,
orth Dakota	21000	20,120						
Ohio	13	140		2, 535	- 5	********	4,398	
klahoma	221	2,016		53, 353	77	27	118, 105	
regon	3	104		525	2	2	2, 660	
ennsylvaannia uerto Rico	101	3,006	2	55, 200	39	16	104, 615	1
uerto Rico					1	*******	500	and the same of
hode Island	1 077	14 454		461, 205	156	34	216, 726	
outh Carolina	1, 275	14, 454		401, 200	150	34	210, 120	
ennessee	1. 157	12,030		539, 772	155.	37	256, 627	
exas	64	190	The same of the sa	539, 772 6, 670	13	5	11, 362	
tah	U.	100		4,4,4		1		Institut
ermont.					4		4,725	100
irginia	640	16, 620	278	680, 370	148	61	153,896	8
Vashington	2			110000000000000000000000000000000000000			779	0.00
est Virginia	109	203		12,790	1	3	8, 449	100
EISCONSIN	1			15	*****		1 030	Deres.
yoming		10			3		1,610	
Total	The same	- July 271	W. 45.		1 050	post-	0 015 015	10, 3
4 (115)1	10, 177	163, 377	74, 684	5, 545, 411	1,658	588	2,845,345	10, 6

See footnote 1, table 113. See footnote 2, table 113.

TECHNICAL STAFF

Table 115.—Analysis of the work of the Technical Staff during the fiscal year 1951 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	Revenue age	nt's finding	or statutory
	of cases	Deficiency in tax	Penalty	Overas- sessment
Pending at beginning of year: Awaiting Staff action. Awaiting taxpayer's action on statutory notice directed or sustained Received during year (net—transfers, etc., deducted) Total.	9, 420 920 7, 014	\$382, 490, 785 29, 746, 077 163, 882, 467	\$12, 668, 700 2, 071, 672 11, 964, 625	
	17, 354	576, 119, 329	26, 704, 997	125, 076, 898
Disposed of: Closed Petitioned to Tax Court Total disposed of.	5, 579 1, 568	123, 035, 421 72, 386, 616	3, 800, 976 2, 903, 348	36, 547, 293 7, 265, 805
Pending at end of year:	7.147	195, 422, 037	6, 704, 324	43, 813, 098
Awaiting Staff action Awaiting taxpayer's action on statutory notice directed or sustained	9, 232	338, 320, 805	18, 221, 614	72,044,275
	975	42, 376, 487	1, 779, 059	9, 219, 525
Total	10, 207	380, 697, 292	20, 000, 673	81, 263, 800

(B) RESULTS OBTAINED IN CASES CLOSED

	THE CAS.	ES CLUSED		
	Number	8	taff decision	
the office of the second	of cases	Deficiency in tax	Penalty	Overas- sessment
Agreements before statutory notice (including agreed overassessments and agreed claim rejection). Agreements on agents' statutory notices during 90-day period.	4,087	\$52, 582, 279	\$1, 283, 589	\$29, 244, 168
Agreements on reconsideration after Staff's statutory	237	919, 126	53, 141	192, 900
Defaults on Staff's statutory notices (no petition filed) Defaults on agents' statutory notices sustained by Staff (no petition filed)	50 652	652, 322 11, 739, 884	10, 065 573, 110	11, 972 1, 599, 886
Unagreed overassessments and claim rejections	124 429	680, 221	105, 470 2, 482	23, 143 587, 133
Total	5, 579	66, 573, 832	2, 027, 857	31, 659, 262

Note.—Percent of deficiency in tax sustained, 54.1; percent of net deficiency and penalty sustained, 40.9.

Table 115.—Analysis of the work of the Technical Staff during the fiscal year 1951 Income, profits, estate, and gift tax cases—Continued

FIELD OPERATIONS-ALL DIVISIONS, CONSOLIDATED-Continued PART II .-- CASES DOCKETED BY THE TAX COURT

(A) PROGRESS OF WORK

		Amount sta	ited in statuto	ry notice !
	Number of cases	Deficiency in tax	Penalty	Overassess- ment
Pending at beginning of year	6, 369	\$379, 983, 597	\$52, 204, 095	\$44, 648, 148
Received during year (net—transfers, etc., deducted): Cases considered before petition Cases not considered before petition Cases reopened after trial	1, 437 4, 609 69			
Total receipts	6, 115	181, 183, 027	20, 307, 783	18, 363, 073
Total to be accounted for	12, 484	561, 166, 624	72, 511, 878	63, 011, 221
Disposed of during year: Closed by stipulation agreed settlement Closed by dismissal or default. Tried before the Tax Court on merits.	3, 336 541 1, 064	102, 841, 826 4, 348, 115 47, 556, 876	11, 840, 250 1, 049, 047 1, 972, 985	7, 265, 976 134, 452 4, 353, 916
Total disposed of	4, 941	154, 746, 817	14, 862, 282	11, 754, 344
Pending at end of year: In hands of technical advisers In hands of division counsel.	4, 212 3, 331	210, 391, 080 196, 028, 727	31, 776, 788 25, 872, 808	22, 701, 179 28, 555, 698
Total	7,543	406, 419, 807	57, 649, 596	51, 256, 877

(B) RESULTS OBTAINED IN STIPULATED CASES

	Stipulations filed	Percentage sustained
Number of cases	3, 336	
Deficiency in tax Penalty Overassessment	\$44, 719, 265 4, 111, 853 6, 565, 001	43, 5 34. 7
Net deficiency and penalty	\$42, 266, 117	39, 3

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

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

Table 116.—Summary: Income, profits, estate, and gift tax appeals docketed, stipulated, defaulted, and defended on the merits before the Tax Court (formerly Board of Tax Appeals), fiscal years 1940 to 1951, inclusive

Fiscal year	Number docketed per Tax Court compilations	Number stipulated per Tax Court compilations	Number defaulted per Bureau statistics	Defended on the merits per Bureau statistics
940 941 942 943 944 945 946 947 947 947 948 949 949 949 949 949 949 949 949 949	4, 240 4, 396 3, 676 3, 380 3, 178 2, 185 2, 777 3, 662 4, 402 4, 537 5, 366 6, 137	3, 383 3, 064 2, 517 2, 754 1, 964 1, 787 1, 987 1, 913 2, 528 3, 065 2, 732 3, 364	267 239 175 163 180 160 142 217 458 413 419 541	1, 30 1, 32 1, 32 1, 11 92 96 87 79 94 94
Total	48, 892	30, 856	3,374	1,00

Note. — Excess of total filings, 48,892 docketed cases, over total disposals of 46,959 represents an increase of 1,933 cases in previously existing case inventories.

Table 117.—Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1951

	Compromise cases	Extension of time cases	Final closing agreement cases
On hand, July 1, 1950	3,172 3,862	53	- S
Total to be disposed of	7,034	53	722
Accepted, granted or approved Rejected Withdrawn Transferred	1, 238 1, 465 527 118	0 44	307
Total disposed of	3,348	53	26
On hand, June 30, 1951	3, 686		78

Table 118.—Summary of receipts, dispositions, and pending and gift tax cases)	ng invent ses) fiscal	tory of m	inventory of nondocketed, docketed, and fiscal years 1942 to 1951, inclusive	eted, docketed, 1951, inclusive	ted, and	comprom	ise work	compromise work (income, profits,	, profits,	estate,
Chaces	1942	1943	1944	1945	1948	1947	1948	1949	1960	1981
Receipts Dispositions Inventory	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	6,730 6,020 4,020	6,845	6,087 5,754 4,718	5, 961 4, 579 5, 800	5, 325 5, 243 5, 882	7, 515	8, 036 6,108 9,852	7, 384 6, 896 10, 340	7, 147
Receipts Depositions Inventory	3,703 4,128	3, 432 4, 081 3, 479	3, 278 3, 738 3, 738	2, 181 2, 922 3, 997	2, 745 2, 816 3, 926	3,332 4,272 4,272	4, 598 3, 879 4, 991	4, 624 4, 484 5, 131	5, 323 4, 097 6, 369	6,115 4,911 7,543
Roelpts Dispositions Inventory	1,277	1,062	783 817 419	960 815 564	18 E E E E	1,075 863 861	1, 262	1,962	3,810 2,327 3,172	3, 862
Rocipts TOTAL Dispositions.	11,094 11,400 7,916	11,109	10, 906 10, 316 8, 542	10, 228 9, 491 9, 279	9, 193 8, 097 10, 375	9,732 9,092 11,015	13, 742 10, 645 14, 112	15,084 12,584 16,672	16, 529 13, 320 19, 881	16,991 15,436 21,436
Conferens	157	140	139	14	100	EI	169	214	223	232

15,000

PENDING END OF DISPOSITIONS

15,000

10,000

2,000

OFFICE OF THE CHIEF COUNSEL

APPEALS DIVISION-WASHINGTON OFFICE

Table 119.—Cases received from field offices to appellate courts, fiscal year	1951
Pending beginning of fiscal yearReceived from field	378 333
Total	711
Closed: By agreed settlement By decision on merits Transferred to field—remanded for further hearing	$20 \\ 270 \\ 49$
Total	339
Pending end of fiscal year	372

Table 120.—Number and amounts of cases shown in table 119 for the fiscal year 1951, by class of tax and amounts involved

Class of tax	Pending July 1, 1950		Filed, reopened and received from field, fiscal year 1951		Closed during fiscal year 1951		Pending June 30, 1951	
	Num- ber	Amount in dispute	Num- ber	Amount in dispute	Num- ber	Amount in dispute	Num- ber	Amount in dispute
Income Estate Gift.	352 19 7	\$31, 124, 800 2, 759, 665 276, 344	310 16 7	\$18, 096, 756 1, 879, 625 281, 890	313 19 7	\$14,056,735 3,330,154 129,887	349 16 7	\$35, 164, 821 1, 309, 136 428, 347
Total	378	34, 160, 809	333	20, 258, 271	339	17, 516, 776	372	36, 902, 30

Table 121.—Circuit and Supreme Court cases pending June 30, 1951

Class of tax	Pending July 1, 1950		New appeals to circuit courts of appeals and reopened		Closed and trans- ferred to field, fiscal year 1951		Pending June 30, 1951	
	Num- ber	Amount in dispute	Num- ber	Amount in dispute	Num- ber	Amount in dispute	Num- ber	Amount in dispute
Income_ Estate_ Gift	335 19 7	\$16, 527, 501 2, 759, 665 276, 344	256 15 7	\$14, 919, 146 1, 868, 546 281, 890	260 18 7	\$12, 695, 476 3, 319, 075 129, 887	331 16 7	\$18, 751, 171 1, 309, 136 428, 347
Total	361	19, 563, 510	278	17, 069, 582	285	16, 144, 438	354	20, 488, 654

Summary of receipts, dispositions, and pending inventory of nondocketed, docketed, and compromise work (income, profits, estate, and gift tackets), fiscal years 1942 to 1951, inclusive

Table 122.—Status of cases pending before The Tax Court of the United Sta June 30, 1951	ites.
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Tried by The Tax Court of the U	nited States: Awaiting expiration of

Table 123.—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, 1951

	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
Cases	In courts In Supreme
Pending beginning of fiscal year: Appealed by Commissioner Appealed by taxpayers Appealed by both	
Total	
Appealed Apping 6 1	356
Appealed during fiscal year: By Commissioner	
By Commissioner By taxpayers By both	55
	0
Total	
Closed during fiscal year: Favorable to Commissioner	
Favorable to Commissioner Favorable to taxpayers Modified	136
Modified	107
Total	
Donat	283 2
Pending at end of fiscal year: Appealed by Commissioner	The second
Appealed by Commissioner Appealed by taxpayers Appealed by both	95
Appealed by both	246 3
Total	
The state of the s	951 9

Table 124.—Disposition of Supreme Court, Circuit Court, and Tax Court cases closed during the fiscal year 1951

No. 1 and No. 1 and		Amount in dispute		Amount	approved	Lat with	Percent-	
Character of closing	Number of cases	Deficiency	Overpay- ment	Deficiency	Overpay- ment	Net result	age of recovery	
Decision on merits Agreed settlement	270 20	\$13, 010, 703 600, 799	\$1, 887, 545	\$5, 445, 177 295, 336	\$1, 452, 513	\$5, 880, 209 295, 336	39.4 49.1	
Total	290	13, 611, 502	1,887,545	5, 740, 513	1, 452, 513	6, 175, 545	39.8	

Table 125.—Disposition of cases closed by The Tax Court of the United States during the fiscal year 1951

BIG.	Manuface	Amount	in dispute	Amount approved		land.	Percent-	
Character of closing	Number of cases	Deficiency	Overpay- ment	Deficiency	Overpay- ment	Net result	age of recovery	
Decision on merits Agreed settlement	7 20	\$59,408 600,799	\$1,782	\$7, 187 295, 336	\$1,782	\$7, 187 295, 336	11. 49. 1	
Total	27	660, 207	1,782	302, 523	1,782	302, 523	45.7	

FIELD OFFICES

APPEALS DIVISION-FIELD OFFICES

Table 126.—Number and amounts of cases pending in field divisions, by class of tax and amounts involved

Of the Che of	Pending June 30,		Filed and reopened		Closed, fiscal year		Pending June 30	
	1950		fiscal year 1951		1951		1951	
Class of tax	Num- ber	Amount in dispute	Num- ber	Amount in dispute	Num- ber	Amount in dispute	Num- ber	Amount in dispute
Income and profits	6, 861	\$637, 248, 957	5, 671	\$300, 601, 423	4, 518	\$133, 703, 437	8, 014	\$864, 146, 943
Estate and gift	558	117, 632, 129	396	34, 111, 223	361	41, 127, 900	593	110, 615, 452
Total	7,419	754, 881, 086	6,067	394, 712, 646	4,879	174, 831, 337	8,607	974, 762, 393

Table 127.—Disposition of cases by The Tax Court of the United States during fiscal year 1951

	**	Amount in dispute		Amount	approved	INTERNATION IN	Percent-	
Character of closing	Number of cases	Deficiency	Overpay- ment	Deficiency	Overpay- ment	Net result	age of recovery	
Default Decision on merits Agreed settlement	541 1,002 3,336	\$5, 397, 162 30, 768, 187 114, 682, 076	\$1,538,679 4,482,037 17,963,196	\$5,326,241 14,119,256 48,831,118	\$6,300 768,713 1,709,048	\$6, 858, 620 17, 832, 580 65, 085, 266	98, 9 50, 6 49, 1	
Total	4,879	150, 847, 425	23, 983, 912	68, 276, 615	2, 484, 061	89, 776, 466	51. 4	

CIVIL DIVISION

Table 128.—Cases received and disposed of during the fiscal year 195

Pending July 1, 1950:	scal year 1951 1
In court (exclusive of lien seed)	Number
	2, 139
Cases in court involving liens Cases not in court involving liens	237
The state in the state of the s	002
Total.	
D	3, 349
Dulls by taypayore	
Suits involving liens Cases for suit by the United States	- 1, 014
Cases for suit by the United States Lien cases not in court	1,006
Total	
Total Total to be disposed of	2, 787
Total to be disposed of	6, 136
Closed during the year.	
Cases (exclusive of lien cases)	70.
monting hens	1 400
Total	
Pending June 30, 1051	2, 203
Pending June 30, 1951	
Pending July 1, 1950	
Received during fiscal year	\$128, 038, 830, 85
TotalClosed during fiscal year	18, 890, 619. 29
Closed during fiscal year	146, 929, 450, 14
	11, 024, 100. 95
Pending June 30, 1951	135, 905, 349, 19
1 Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.	100, 000, 040. 19
, and injust cases.	

Table 129.—Results obtained in cases closed during the fiscal year 19511

	Number of cases	Amount claimed	Recovered from taxpayers	Amount
Suits instituted by taxpayers Suits and claims by the United States	608 186	\$7, 853, 333. 87 3, 170, 767, 08	\$1,010,421.05	\$3, 903, 165. 90
Total	794	11, 024, 100, 95	1, 010, 421. 05	3, 903, 165. 90

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

Table 130.—Results obtained in lien cases closed during the fiscal year 1951

The later of the l	Number of cases	Amount collected
Lien cases pending in court. Lien cases not pending in court.	927 482	\$111, 447, 07 1, 474, 639, 98
Total	1, 409	1, 586, 087, 05

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

Table 131.—Civil cases pending at the beginning and end of the fiscal year 1951 1

	Pending July 1, 1950	Pending June 30, 1951
For suit by the United States Pending in district courts Involving liens. Pending in courts of appeals Pending in Court of Claims Pending in Supreme Court. State courts and miscellaneous	237 1, 875 973 53 211	313 2, 250 1, 077 47 246
State courts and miscellaneous	3, 349	3, 933

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

Table 132.—Number of Civil Division cases tried by the Department of Justice and number decided by the courts during the fiscal year 1951

			Cases deci	ded	
Courts	Cases tried	For the Govern- ment	Against Govern- ment	Partly for and partly against Gov- ernment	Total
District courts Courts of Appeals Court of Claims Supreme Court	129 22 6	94 56 11 2	141 30 5	13	248 86 16 2
Total	157	163	176	13	352

CLAIMS DIVISION

Table 133.—Processing tax cases appealed to the United States Processing Tax Board of Review 1 and The Tax Court of the United States, including those appealed to appellate courts, fiscal years 1939 to 1951, inclusive

	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951
Pending beginning of fiscal year Filed during year	52 107	83 120	93 103	103 38	70 22	60 5	54	39 2	28	13	10	3	3
Total	159	203	196	141	92	65	54	41	28	13	10	3	3
Closed: By dismissal By agreed settle-	76	89	61	20	1	1							
ment By decision on	******	9	8	22	16	3	3	12	8		5		
merits		12	24	29	15	7	12	1	7	3	2	·	
Total	76	110	93	71	32	11	15	13	15	3	7		

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

Table 134.—Number and amounts of cases shown in table 133 for the fiscal year 1951, only, by class of tax and amounts involved

	Pending June 30, 1950		Filed during fis- cal year 1951			d during fis- year 1951	Pending June 30, 1951	
Class of tax	Num- ber	Amount in dispute	Num- ber	Amount in dispute	Num- ber	Amount in dispute	Num- ber	Amount in dispute
Processing	3	\$8, 152, 858					3	\$8, 152, 858

TABLE 135.—Status of	processing tax cases pending before United States, June 30, 1951	The !	Tax Court	of the
In process of preparation Field calendar				Number

et for trial:	2
Washington calendar	
Total	130107

Table 136.—Civil cases received and disposed of by Processing Tax Section, Claims Division, and number decided by courts during the fiscal year 1951

box with Character at Justin and	Not in suit	District courts	Courts of appeals for the circuits	Court of Claims	Supreme Court	Total
Pending beginning of fiscal year Received during fiscal year	********	11	en lane	1		15
Total		11 2		1		12
Pending end of fiscal year	********	9		1		10

Table 137.—Civil cases received and disposed of by Processing Tax Section, Claims Division, during the fiscal year 1951, by number of cases and amounts involved

1 1 1 mg mg 20 120	Number of cases	Amount involved
Pending beginning of fiscal year Received during fiscal year	12	\$463, 648. 17
Total Disposed of during fiscal year	12 2	463, 648. 17 19, 414. 14
Pending end of fiscal year	10	444, 234, 03

Table 138.—Cases received and disposed of by Reorganization Section, Claims Division, during the fiscal year 1951

Received during fiscal year	1, 227
Total	2, 126 873
Pending end of fiscal year	1, 253

Table 139.—Results obtained in cases closed in Reorganization Section, Claims Division, during the fiscal year 1951

Character of closing	Number of cases	Amount involved	Amount
Payment Uncollectible A batement Transferred from section No tax due	409 19 8 267 123 47	\$5, 862, 858. 27 107, 239. 79 106, 246, 37 2, 771, 620. 23 48, 739. 56	\$5, 708, 144, 29
Total	873	8, 896, 704. 22	5, 708, 144, 29

Table 140.—Liability involved in cases of Reorganization Section, pending June 30, 1951	\$77, 087, 466, 78
Interest Penalties	2, 865, 593. 09 520, 904. 18
Total	80, 473, 964. 05
Table 141.—Cases received and disposed of by Bankruptcy and Re- Claims Division, during the fiscal year 1951	ceivership Section,
Pending beginning of fiscal yearReceived during fiscal year	7, 401 6, 332
Total	13, 733
Disposed of during fiscal year: Closed Transferred	5, 696
Total	5, 719
Pending end of fiscal year	8, 014
Table 142.—Cases received and disposed of by Compromise Sect sion, during the fiscal year 1951	ion, Claims Divi-
Pending beginning of fiscal yearReceived during fiscal year	4, 134 2, 737
Total	6, 871 2, 514
Pending end of fiscal year	4, 357
Table 143.—Liability involved in cases of Compromise Section, pending June 30, 1951	Claims Division,
Taxes	\$53, 450, 868, 24 4, 050, 222, 38
Interest accrued	709, 262, 60
Penalties Lien fees	2, 975, 551. 58 738. 37
	- 10 Sec. 20 S

Table 144.—Results obtained in cases closed in Compromise Section, Claims
Division, fiscal year 1951

Total 61, 186, 643. 17

Character of closing	Number of cases	Amount in- volved	Amount col- lected
Payment Compromise Abatement Uncollectible Barred by limitations	1,816 116 56 435	\$6, 269, 913, 43 2, 583, 517, 66 1, 093, 490, 12 948, 044, 04	\$4, 573, 776, 05 971, 006, 95
Transferred from section.	477	1, 690, 413. 85 47, 642. 76	
Total	2, 514	12, 633, 021. 86	5, 544, 783, 00

Table 145.—Expenses of the internal revenue service, fiscal year ended June 30, 1951

A. OBLIGATIONS INCURRED FOR COLLECTORS OF INTERNAL REVENUE:

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miseel- laneous	Total
Alabama Arizona Arkansas	\$1, 307, 270, 83 530, 195, 34	\$56, 238. 80 21, 246, 36	\$12,073.02	\$13. 22	\$7, 415, 46	\$10,790.43	\$13, 681. 97	
California; First District	835, 415, 42 4, 080, 607, 36	63, 846, 52	4, 708. 50	2.15	3, 204, 75 6, 296, 18	3, 130. 26 7, 712. 89	3, 192. 83 5, 856. 74	\$1, 407, 483, 73 560, 969, 54 923, 838, 40
Colorado Connecticut	5, 139, 597, 97 1, 093, 909, 75	96, 310, 77 100, 602, 18 21, 035, 34	57, 126, 55 95, 939, 38 7, 225, 46	5.41	35, 950, 72 48, 703, 63	16, 663, 48 16, 331, 16	109, 069, 18 132, 530, 35	4, 395, 733, 47
Florida	1,780,570.32 306,338.24 1,851,051.39	23, 686, 47 4, 379, 16	20, 284. 04	15, 50 7, 27 3, 86	6, 779. 60 14, 600. 73 969. 13	7, 247, 21 19, 460, 49 5, 804, 67	5, 461, 10 6, 184, 39	5, 533, 704, 67 1, 141, 673, 96 1, 864, 793, 71
Georgia Hawaii Idaho Illinois;	1, 508, 417. 03 662, 805, 66	88, 922, 79 68, 699, 98 5, 714, 16	35, 775, 83 30, 598, 47 900, 00	61. 07 80. 63	9, 814. 19 10, 298. 65	19, 499, 47 22, 386, 44	1, 615. 72 12, 958. 66 9, 496. 44	1, 018, 083, 40 1, 649, 677, 64
First District	498, 775. 48 5, 630, 611. 27	17, 681. 98 31, 902. 21	715.00 499, 888. 95	5. 32	4, 008. 39 2, 709. 72	11, 011. 88 6,218. 17	7, 791, 01 3, 447, 64	696, 231, 10 529, 553, 31
Iowa.	2, 357, 741, 19 2, 968, 194, 05 2, 196, 963, 37	67, 547, 42 67, 509, 81	23, 728, 72 24, 410, 49	2. 62 16. 33 22, 79	62,744.27 13,304.97 17,061.76	47, 390, 54 9, 544, 75 32, 032, 97	216, 084, 94 7, 842, 55	6, 488, 574, 80 2, 479, 725, 93
Kentucky Louisiana	1, 652, 018, 32 1, 543, 651, 18	70, 039, 08 76, 147, 44 64, 233, 69	28, 924, 71 36, 266, 36 1, 132, 51	6. 49 11. 05 20. 94	6, 939, 88 9, 023, 51 8, 904, 11	8, 438. 60 7, 630, 97	11, 846, 38 7, 349, 32 5, 478, 67	3, 121, 078, 25 2, 318, 661, 45 1, 786, 576, 32
Maryland	1, 466, 792, 48 849, 584, 69 3, 161, 626, 36	54, 153, 05 47, 466, 93 30, 363, 23	14, 908, 80 5, 070, 00 79, 282, 26	21. 19 12. 44	4, 885. 35 7, 108, 00	28, 012, 43 14, 404, 06 9, 776, 64	10, 510, 15 8, 065, 21 4, 789, 82	1, 656, 465, 01 1, 563, 230, 14 923, 758, 52
Minnesota	4, 046, 543, 68 4, 906, 449, 98 2, 484, 437, 48	63, 900. 09 84, 443. 63 73, 584, 38	311, 392, 46 192, 004, 24	8.82 23.26	15, 559. 03 35, 598. 73 35, 974. 58	57, 387, 12 51, 473, 41 10, 777, 17	126, 045, 72 17, 062, 36 129, 135, 03	3, 469, 663, 72 b 4, 526, 379, 55 b
Missouri: First District	829, 843, 75 1, 840, 188, 54	48, 298, 00	336, 00 4, 279, 53	2. 54 42. 30	14, 563, 71 3, 481, 20	9, 109, 69 7, 704, 06	8, 629, 48 4, 580, 42	5, 358, 807, 89 2, 590, 663, 28 898, 229, 26
Montana Nebraska	1, 275, 670. 02 566, 534, 56	45, 467, 87 43, 039, 83 28, 799, 14	13, 560, 00 6, 120, 00 49, 75	1. 81 10. 64	5, 147, 63 6, 307, 98	10, 607. 31 7, 926. 22	4, 996, 92 3, 442, 85	1, 919, 968, 27 1, 342, 508, 71
New Hampshire.	1, 168, 835, 89 237, 680, 32 512, 624, 73	46, 856, 24 7, 410, 93 14, 569, 94	51, 253. 80	4. 54 11. 10	2, 651, 41 4, 432, 13 1, 213, 55	2, 569, 06 5, 775, 54 1, 642, 87	2, 853, 98 7, 601, 64 937, 63	603, 468, 54 1, 284, 799, 78
First District	1, 112, 572, 42 3, 273, 944, 58	24, 861. 31	25, 933. 04	. 51	2, 697. 99 3, 738. 03	5, 459. 35	4, 141. 40	565, 466, 96
New Mexico	414, 497, 89	43, 618. 31 22, 924. 49	92, 607, 41 2, 016, 00	1. 77 8. 02	25, 656. 63 1, 617. 84	31, 704, 39 3, 523, 32	7, 194, 54 79, 396, 21 1, 869, 3 8	1, 159, 404, 00 3, 546, 929, 30 446, 456, 94

New York:	1			1 1	1		1	
First District	4, 260, 461, 87	11, 710, 71	284, 757, 77		29, 276, 68	28, 922, 25	12, 589, 86	4, 627, 719, 14
Second District.	1, 762, 605, 45	1,647,82		3,86	19, 132, 14	11, 218, 54	141, 994, 75	1, 936, 602, 56
Third District	2, 688, 960, 77	793, 29	61, 606, 63	1.76	35, 673, 58	16,857.98	13, 675, 76	2, 817, 569, 77
Fourteenth District	2, 735, 684, 95	38, 649, 71	20, 444, 43	4.43	17, 704, 25	17, 759, 59	11, 091, 43	2,841,338,79
Twenty-first District	1, 246, 796, 64	27, 643, 69	2, 400, 00	4.44	3, 963, 05	9, 483, 81	5, 151, 65	1, 295, 443, 28
Twenty-first District. Twenty-eighth District	1, 880, 786, 85	22, 179, 41	19, 750, 00	. 51	8, 454, 05	10, 652, 77	5, 626, 75	1, 947, 450, 34
North Carolina	1, 682, 220, 61	74, 674, 41	116, 707, 53	66.35	6, 562, 87	31, 167, 79	13, 010, 23	1, 924, 409, 79
North Dakota	518, 483, 72	38, 648, 66		40.16	2, 431. 41	2, 521, 23	1, 619, 20	563, 744, 38
Ohio:	010, 400. 72	38, 048, 00	***********	40.10	2, 401. 41	2, 021. 23	1, 019, 20	003,741.35
	1 (00 270 40	01 000 01	0.040.00	4.00		W 455 FO	0 195 10	1 540 000 14
First District	1, 492, 153. 66	21, 670. 24	8, 640.00	4.03	5, 547. 55	7, 111. 56	8, 175. 10	1, 543, 307, 14
Tenth District	1, 023, 090. 61	25, 839, 72	13, 160, 00	151. 22	5, 040. 88	4, 620. 27	5, 177. 17	1,077,079.87
Eleventh District	989, 791. 30	26, 638, 45	3, 360.00	********	6, 115. 89	8, 268, 81	6, 982. 12	1, 041, 156, 57
Eighteenth District		45, 459, 30	132, 766, 82	3, 50	20, 175, 09	22, 524, 45	145, 368, 53	3, 325, 046. 27
Oklahoma	1,411,911.08	71, 657, 61	13, 477. 50	17.87	8, 997. 64	7, 982. 34	6, 841. 46	1, 520, 885, 50
Oregon	1, 368, 018, 92	54, 485, 77	48, 654, 41	2.39	10, 393, 57	13, 476, 38	11, 757, 67	1, 506, 789. 11
Pennsylvania;	- Setting Public problem	Open Live Cauc	1974 (57575-1152	THE PARTY OF	200200-22	-0.04 (0.00)	A CONTRACTOR OF THE PERSON OF	- TARREST CARE
First District	4, 095, 802, 36	57, 251, 85	106, 998, 64		23, 214, 69	19, 592, 92	88, 056, 75	4, 390, 917, 21
Twelfth District	1, 192, 755, 90	14, 409, 27	8, 304, 50	46, 94	4, 317, 31	14, 424, 85	8, 301, 44	1, 242, 560, 21
Twenty-third District		36, 153, 13	12, 910, 00	3, 00	5, 354, 00	9, 886, 06	8, 208, 09	2, 584, 473, 95
Rhode Island		7, 456, 79	7, 314, 72	12.87	4, 963, 39	25, 305, 40	8, 568, 62	818, 245, 70
South Carolina	785, 070, 01	40, 078, 13	6, 960, 00	3, 96	3, 931, 95	9, 047, 33	3, 412, 60	848, 503, 98
South Dokota	566, 346, 21	37, 667, 57	4, 140, 00	6.45	2, 162, 94	4,006.55	2, 686, 75	617, 016, 47
South Dakota Pennessee	1, 471, 758, 15	44, 971, 34	100,000,000	2.55	7, 181, 29	11, 553, 81	6, 528, 41	1, 541, 995, 55
Texas:	1, 4/1, /00.10	49, 071.09		2.00	1, 101. 20	11,000.01	0, 020. 41	1,011,000.00
	0 100 100 00	01 001 10	96, 439, 83	1 000 00	14 074 74	13, 800, 17	13, 245, 09	2, 680, 980, 32
First District	2, 450, 186. 28	91, 261, 18		1, 073. 03	14, 974. 74			
Second District	2, 439, 930. 19	91,771.12	38, 912. 03	6.41	13, 546, 99	36, 931. 61	7, 856, 19	2, 628, 954, 54
Utah	491, 869, 16	10,722.22	*************	1.52	1,764.50	3, 566, 68	2, 603. 43	510, 527, 51
Vermont	347, 137, 16	13, 888. 67	9, 097. 50		3, 769. 70	9, 127, 46	3, 009, 54	386, 630, 03
Virginia	1,860,525.93	82, 721, 28	32, 928. 38	30.39	10, 965. 04	19, 179, 89	19, 273. 45	2, 025, 624, 36
Washington	2, 278, 451. 48	56, 252, 33	101, 309.00	290.08	16, 250, 62	16, 853, 00	23, 100. 92	2, 492, 547, 43
West Virginia	1,006,743.66	35, 208, 97	2, 100.00	36.62	4, 534, 55	15, 218, 73	7,062,46	1, 070, 904. 39
Wisconsin	2, 931, 774, 83	87, 649, 93	25, 648, 31	2.13	13, 075, 51	12, 511, 78	14,047.70	3, 084, 710. 19
Wyoming		15, 586, 19	922, 50	32.18	1, 522, 44	1, 176, 55	1, 785, 54	298, 946, 44
Undistributed			1000000		AL STATE OF	1, 107, 222, 63	The state of the s	1, 107, 222, 63
White Brands are a second and a			and the second state of the second state of			ALTON LABOR SOC		
Total	115, 584, 077, 49	2, 814, 290, 29	2, 858, 221, 78	2, 271, 64	750, 361, 75	2,042,197,91	1, 587, 849, 29	125, 639, 270, 15

From the appropriation "Salaries and Expenses, Bureau of Internal Revenue, 1951."

Table 145.—Expenses of the internal revenue service, fiscal year ended June 30, 1951—Continued

B. OBLIGATIONS INCURRED FOR INTERNAL REVENUE AGENTS:

Atlanta Baltimore Baltimore Burmingham Boston Brooklyn Buffalo Chicago	2, 035, 298, 27	\$41, 478, 40 22, 277, 01 34, 204, 06 45, 525, 30 16, 658, 49 28, 659, 16 24, 346, 22 38, 324, 49 41, 872, 00 21, 897, 15 141, 609, 90 38, 569, 34 54, 967, 47 50, 480, 29 7, 736, 68 26, 311, 78 37, 799, 24 35, 725, 87 48, 504, 71 31, 034, 13 23, 784, 89 31, 597, 56 18, 471, 02	\$3, 900, 00 114, 222, 09 56, 999, 48 44, 482, 75 36, 850, 86 189, 093, 30 41, 998, 11 121, 884, 02 12, 781, 20 136, 720, 34 3, 192, 70 79, 073, 49 309, 00 17, 332, 00 17, 332, 00 17, 358, 53 30, 097, 02 147, 568, 99 26, 661, 60 38, 220, 00 9, 165, 00 93, 349, 08	\$6.54 31.30 4.65 1.01 1.35 28.46 46 40 90 7.04	\$1, 846, 12 7, 903, 89 7, 232, 58 7, 027, 82 4, 446, 35 13, 667, 18 2, 804, 42 7, 290, 62 1, 486, 52 7, 920, 42 1, 486, 52 7, 875, 61 2, 850, 47 1, 453, 60 1, 336, 29 3, 927, 27 3, 496, 60 11, 089, 70 11, 903, 21 3, 875, 61 3, 8875, 61 3, 8855, 87	\$2, 989, 65 8, 493, 55 2, 619, 83 9, 500, 44 115, 341, 57 4, 873, 44 18, 055, 65 7, 817, 83 9, 318, 15 5, 895, 63 25, 292, 69 5, 598, 41 10, 626, 46 11, 584, 62 4, 641, 93 6, 377, 42 30, 615, 78 4, 358, 91 9, 872, 52	\$1,063.95 3,376.64 562.54 4,557.48 1,791.89 1,246.60 13,535.43 1,676.28 8,038.54 1,239.07 6,171.81 3,296.15 4,676.92 983,20 731.20 581.75 646.67 3,441.45 488.55 2,055.58	\$737, 065, 6 1, 819, 151, 5 507, 818, 01 2, 168, 945, 3; 1, 505, 985, 8; 1, 187, 067, 5' 3, 673, 150, 8, 1, 030, 037, 5- 1, 876, 783, 4; 391, 904, 7' 2, 406, 722, 34 744, 031, 8; 2, 205, 451, 67 825, 037, 06 327, 864, 54 428, 590, 50 877, 466, 81 947, 438, 95 2, 330, 935, 53 577, 294, 66 913, 735, 24
Birmingham Boston Brooklyn Bro	1, 662, 878, 36, 468, 199, 07 2, 035, 298, 27 1, 423, 294, 75 1, 101, 739, 03 3, 425, 311, 17 932, 299, 20 1, 694, 184, 243 2, 033, 748, 72 685, 529, 68 2, 053, 266, 86 760, 226, 52 296, 086, 43 301, 133, 08 819, 322, 95 860, 725, 49 2, 098, 901, 39 510, 875, 86 835, 916, 10 684, 103, 61 1, 998, 481, 67	22, 277, 01 34, 204, 06 45, 525, 30 16, 658, 49 28, 659, 16 24, 346, 22 38, 324, 49 41, 872, 00 21, 897, 15 141, 609, 90 38, 569, 34 54, 967, 47 50, 480, 29 7, 736, 68 26, 311, 78 37, 799, 24 48, 504, 71 31, 597, 58 48, 504, 71 31, 597, 58 18, 471, 02	114, 222, 09 56, 999, 48 44, 482, 75 36, 580, 86 189, 933, 30 41, 998, 11 121, 884, 02 127, 781, 20 136, 720, 34 3, 192, 70 79, 073, 49 309, 00 17, 332, 00 3, 162, 02 3, 598, 53 30, 097, 02 147, 568, 99 26, 661, 60 38, 220, 00 9, 165, 00	\$6.54 31.30 4.65 1.01 1.35 28.46 .46 .40	7, 903, 89 7, 232, 58 7, 027, 82 4, 446, 35 13, 667, 18 2, 804, 42 7, 290, 62 1, 486, 52 7, 920, 94 3, 150, 42 7, 875, 61 2, 850, 47 1, 453, 60 1, 336, 29 3, 927, 27 3, 496, 69 11, 088, 70 1, 903, 21 3, 875, 61 3, 885, 87	8, 493, 55 2, 619, 83 9, 500, 44 15, 341, 57 4, 873, 44 18, 055, 65 7, 817, 83 9, 318, 15 5, 895, 63 25, 292, 69 10, 626, 46 11, 584, 62 4, 641, 93 3, 474, 50 12, 4001, 83 6, 377, 42 30, 615, 78 4, 358, 91	3, 370, 64 4, 587, 48 1, 791, 89 1, 246, 60 13, 535, 43 1, 676, 28 8, 038, 54 1, 239, 07 6, 171, 81 3, 266, 15 4, 676, 92 983, 20 581, 75 646, 67 3, 416, 41 3, 441, 45 488, 55	1, 819, 151. 5 507. 818. 00 2, 158, 945. 3: 1, 505, 985, 83, 673, 150. 8, 673, 150. 8, 673, 150. 8, 673, 150. 8, 673, 150. 8, 673, 150. 8, 744, 031. 8, 744, 031. 8, 25, 037. 66, 227, 864. 54 28, 590, 80 877, 466, 81 947, 468, 95 2, 330, 935, 53 577, 294, 66
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Encinati Eleveland Columbia Dallas Dallas Dallas Denver Detroit Breensboro Gonolulu Huttington Huttington Hutington	3, 425, 311, 17 932, 929, 20 1, 694, 184, 22 2, 043, 748, 72 685, 529, 68 2, 053, 266, 86 760, 226, 52 296, 086, 52 296, 086, 52 296, 086, 52 296, 086, 52 296, 086, 52 206,	24, 346, 22 38, 324, 49 41, 872, 00 21, 897, 15 141, 609, 90 38, 569, 34 54, 967, 47 50, 480, 29 7, 736, 68 26, 311, 78 37, 799, 24 48, 504, 71 31, 034, 13 23, 784, 89 31, 597, 56 18, 471, 62	36, 850, 86 189, 993, 30 41, 998, 11 121, 884, 02 12, 781, 20 136, 720, 34 3, 192, 70 79, 073, 49 300, 00 17, 332, 00 3, 162, 02 3, 598, 53 30, 097, 02 147, 568, 99 26, 661, 66 38, 220, 00 9, 165, 00	4. 65 1. 01 1. 35 28. 46 .46 .40 .90	13, 667, 18 2, 804, 42 7, 290, 62 1, 486, 52 7, 920, 94 3, 150, 42 7, 875, 61 2, 850, 47 1, 453, 60 1, 336, 20 3, 927, 27 3, 496, 60 11, 903, 21 3, 875, 61 3, 885, 87	4, \$73, 44 18, 055, 65 7, 817, 83 9, 318, 15 5, 595, 63 25, 292, 69 5, 598, 41 10, 626, 46 11, 584, 62 4, 641, 93 3, 474, 50 12, 601, 83 6, 377, 42 30, 615, 78 4, 358, 91	1, 246, 60 13, 535, 43 1, 676, 28 8, 638, 54 1, 239, 67 6, 171, 81 3, 266, 15 4, 676, 92 983, 20 731, 20 581, 75 646, 67 3, 416, 41 3, 441, 45	1, 187, 067, 5; 3, 673, 150, 8; 1, 930, 037, 5; 1, 876, 783, 44, 391, 904, 77; 2, 496, 722, 34, 744, 031, 64, 825, 037, 66, 327, 864, 54, 428, 590, 86, 877, 466, 81, 947, 438, 95, 2, 330, 935, 53, 577, 294, 66
Cleveland Columbis Dallas Dallas Denver Dervoit Dervoit Dervoit Direensboro Honolulu Huntington ndisanapolis aeksonville oss Angeles onisville dilwankee Gushville tewark Lew Haven Lew Orleans Lew York: Second Division Upper Division Upper Division Hahoma City Haba	932, 929, 20 1, 694, 184, 22 342, 169, 43 2, 063, 748, 72 685, 529, 68 2, 053, 266, 86 760, 226, 52 226, 086, 44 391, 133, 08 819, 322, 95 860, 725, 40 2, 098, 901, 39 510, 875, 86 835, 916, 10 684, 103, 61 1, 998, 481, 67	38, 324, 49 41, 872, 00 21, 897, 15 141, 609, 90 38, 569, 34 54, 957, 47 50, 480, 29 7, 736, 68 26, 311, 78 37, 799, 24 35, 725, 87 48, 504, 71 31, 034, 13 23, 784, 89 31, 597, 56 18, 471, 02	189, 093, 30 41, 998, 11 121, 884, 02 12, 781, 20 136, 720, 34 3, 192, 70 79, 073, 49 309, 00 17, 332, 00 3, 162, 02 3, 598, 53 30, 097, 02 147, 568, 99 26, 661, 60 38, 220, 00 9, 165, 00	4. 65 1. 01 1. 35 28. 46 .46 .40 .90	2, 804, 42 7, 290, 62 1, 486, 52 7, 920, 94 3, 150, 42 7, 876, 61 1, 336, 29 3, 927, 27 3, 496, 69 11, 089, 70 1, 903, 21 3, 875, 61 3, 885, 87	18, 055, 65 7, 817, 83 9, 318, 15 5, 895, 63 25, 292, 69 5, 598, 41 10, 626, 46 11, 584, 62 4, 641, 93 3, 474, 50 12, 401, 83 6, 377, 42 30, 615, 78 4, 358, 91	13, 535, 43 1, 676, 28 8, 038, 54 1, 239, 07 6, 171, 81 3, 266, 15 4, 676, 92 983, 20 731, 20 581, 75 646, 67 3, 416, 41 3, 441, 45	3, 673, 150, 8, 1, 1030, 037, 51, 876, 783, 44, 381, 904, 772, 406, 722, 34, 744, 031, 80, 205, 451, 65, 825, 037, 66, 81, 947, 438, 95, 23, 330, 935, 53, 577, 294, 66
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Dallas Denver Dervoit Preensboro Ionolulu Iuntington Iu	342, 169, 43 2, 093, 748, 72 685, 529, 68 2, 053, 266, 86 760, 226, 52 296, 086, 44 391, 133, 08 319, 322, 95 860, 725, 40 2, 998, 901, 39 510, 875, 86 835, 916, 10 684, 103, 61 1, 998, 481, 67	21, 897, 15 141, 609, 90 38, 569, 34 54, 957, 47 50, 480, 29 7, 736, 68 26, 311, 78 37, 799, 24 35, 725, 87 48, 504, 71 31, 034, 13 23, 784, 89 31, 597, 56 18, 471, 02	121, 884, 02 12, 781, 20 136, 720, 34 3, 192, 70 79, 073, 49 309, 00 17, 332, 00 3, 162, 02 3, 598, 53 30, 097, 02 147, 568, 99 26, 661, 60 38, 220, 00 9, 165, 00	1. 35 28. 46 . 46 . 40 . 90	1, 486, 52 7, 920, 94 3, 150, 42 7, 875, 61 2, 850, 47 1, 453, 60 1, 336, 29 3, 927, 27 3, 496, 69 11, 089, 70 1, 903, 21 3, 875, 61 3, 885, 87	9, 318, 15 5, 895, 63 25, 292, 69 5, 598, 41 10, 626, 46 11, 584, 62 4, 641, 93 3, 474, 50 12, 401, 83 6, 377, 42 30, 615, 78 4, 358, 91	8, 038, 54 1, 239, 07 6, 171, 81 3, 296, 15 4, 676, 92 983, 20 731, 20 581, 75 646, 67 3, 416, 41 3, 441, 45 488, 55	1, 030, 037, 5, 1, 876, 783, 41, 391, 904, 7; 2, 406, 722, 3, 744, 031, 8(2, 205, 451, 67, 825, 037, 464, 54, 590, 86, 877, 466, 81, 947, 438, 99, 2, 330, 935, 55, 577, 294, 66
Denver Detroit Detroit Detroit Descript	2, 093, 748, 72 505, 529, 68 2, 053, 206, 86 700, 226, 52 296, 086, 44 391, 133, 08 819, 322, 95 800, 725, 40 2, 098, 901, 39 510, 875, 86 835, 916, 10 684, 103, 61 1, 998, 481, 67	21, 897, 15 141, 609, 90 38, 569, 34 54, 957, 47 50, 480, 29 7, 736, 68 26, 311, 78 37, 799, 24 35, 725, 87 48, 504, 71 31, 034, 13 23, 784, 89 31, 597, 56 18, 471, 02	12, 781, 20 136, 720, 34 3, 192, 70 79, 973, 49 309, 90 17, 332, 90 3, 162, 90 3, 598, 53 30, 997, 92 147, 568, 99 26, 661, 60 38, 220, 90 9, 165, 90	. 46 . 40 . 90	7, 920, 94 3, 150, 24 7, 875, 61 2, 850, 47 1, 453, 60 1, 336, 29 3, 927, 27 3, 496, 69 11, 903, 21 3, 875, 61 3, 885, 87	5, 895, 63 25, 292, 69 5, 598, 41 10, 626, 46 11, 584, 62 4, 641, 93 3, 474, 50 12, 401, 83 6, 377, 42 30, 615, 78 4, 358, 91	1, 239, 07 6, 171, 81 3, 266, 15 4, 676, 92 983, 20 731, 20 581, 75 646, 67 3, 416, 41 3, 441, 45 488, 55	1, 876, 783, 44 391, 904, 77 2, 406, 722, 3, 744, 031, 86 2, 205, 451, 86 825, 037, 66 327, 864, 54 428, 590, 66, 81 947, 438, 95 2, 330, 933, 577, 294, 66
Denver Detroit Detroit Detroit Descript	685, 529, 68 2, 053, 266, 86 760, 226, 52 296, 086, 44 391, 133, 29, 95 860, 725, 49 2, 098, 901, 39 510, 875, 86 835, 916, 10 1, 1998, 481, 67	141, 609, 90 38, 509, 34 54, 957, 47 50, 480, 29 7, 736, 68 26, 311, 78 37, 799, 24 48, 504, 71 31, 034, 13 23, 784, 89 31, 597, 56 18, 471, 62	136, 720, 34 3, 192, 70 79, 973, 49 309, 00 17, 332, 00 3, 162, 02 3, 598, 53 30, 097, 02 147, 568, 99 26, 661, 60 38, 220, 0 9, 165, 00	. 46 . 40 . 90	3, 150, 42 7, 875, 61 2, 850, 47 1, 453, 60 1, 336, 29 3, 927, 27 3, 496, 69 11, 089, 70 1, 903, 21 3, 875, 61 3, 885, 87	25, 292, 69 5, 598, 41 10, 620, 46 11, 584, 62 4, 641, 93 3, 474, 50 12, 401, 83 6, 377, 42 30, 615, 78 4, 358, 91	1, 239, 07 6, 171, 81 3, 266, 15 4, 676, 92 983, 20 731, 20 581, 75 646, 67 3, 416, 41 3, 441, 45 488, 55	391, 904, 77 2, 406, 722, 34 744, 031, 86 2, 205, 451, 67 825, 037, 66 327, 864, 54 428, 590, 86 877, 466, 81 947, 438, 95 2, 330, 935, 53 577, 294, 66
Detroit. Freensboro Jonolulu Juntington Juntington Jonardianapolis Jonardianapolis Jonardianapolis Jonardianapolis Jonardianapolis Jonardianapolis Jonardiana Jona	2, 053, 266. 86 760, 226. 52 296, 086. 44 391, 133. 08 819, 322. 95 860, 725. 49 2, 098, 901. 39 510, 875. 86 835, 916. 10 684, 103, 61 1, 998, 481. 67	38, 569, 34 54, 957, 47 50, 480, 29 7, 736, 68 26, 311, 799, 24 35, 725, 87 48, 504, 13 23, 784, 89 31, 597, 56 18, 471, 02	3, 192, 70 79, 073, 49 309, 00 17, 332, 00 3, 162, 02 3, 598, 53 30, 097, 02 147, 568, 99 26, 661, 60 38, 220, 00 9, 165, 00	.46	7, 875. 61 2, 850. 47 1, 453. 60 1, 336. 29 3, 927. 27 3, 496. 69 11, 089. 70 1, 903. 21 3, 875. 61 3, 885. 87	5, 598, 41 10, 626, 46 11, 584, 62 4, 641, 93 3, 474, 50 12, 601, 83 6, 377, 42 30, 615, 78 4, 358, 91	6, 171. 81 3, 266. 15 4, 676. 92 983. 20 731. 20 581. 75 646. 67 3, 416. 41 13, 441. 45 488. 55	2, 406, 722, 34 744, 031, 80 2, 205, 451, 67 825, 037, 60 327, 864, 54 428, 590, 80 877, 466, 81 947, 438, 95 2, 330, 935, 53 577, 294, 66
Ionolulu Luntington ndismapolis aeksonville .oos Angeles .ouisville dilwankoe fashville Lewark Lew Haven Lew Orleans Lew Orle	760, 226, 52 296, 086, 44 391, 133, 08 819, 322, 95 860, 725, 49 2, 098, 001, 39 510, 875, 86 835, 916, 10 684, 103, 61 1, 998, 481, 67	54, 957, 47 50, 480, 29 7, 736, 68 26, 311, 78 37, 799, 24 35, 725, 87 48, 504, 71 31, 034, 13 23, 784, 89 31, 597, 56 18, 471, 02	79, 073, 49 309, 00 17, 332, 00 3, 162, 02 3, 598, 53 30, 097, 02 147, 568, 99 26, 661, 60 38, 220, 00 9, 165, 00	.40	2, 850, 47 1, 453, 60 1, 336, 29 3, 927, 27 3, 496, 69 11, 089, 70 1, 903, 21 3, 875, 61 3, 885, 87	10, 626, 46 11, 584, 62 4, 641, 93 3, 474, 50 12, 601, 83 6, 377, 42 30, 615, 78 4, 358, 91	3, 266, 15 4, 676, 92 983, 20 731, 20 581, 75 646, 67 3, 416, 41 3, 441, 45 488, 55	744, 031, 86 2, 205, 451, 67 825, 037, 66 327, 864, 55 428, 590, 86 877, 466, 81 947, 438, 95 2, 330, 935, 53 577, 294, 66
Ionolulu Luntington ndismapolis aeksonville .oos Angeles .ouisville dilwankoe fashville Lewark Lew Haven Lew Orleans Lew Orle	296, 086, 44 391, 133, 08 819, 322, 95 860, 725, 49 2, 098, 901, 39 510, 875, 86 835, 916, 10 684, 103, 61 1, 998, 481, 67	50, 480, 29 7, 736, 68 26, 311, 78 37, 799, 24 35, 725, 87 48, 504, 71 31, 034, 13 23, 784, 89 31, 597, 56 18, 471, 02	309. 00 17, 332. 00 3, 162. 02 3, 598. 53 30, 097. 02 147, 568. 99 26, 661. 60 38, 220. 00 9, 165. 00	.40	1, 453. 60 1, 336. 29 3, 927. 27 3, 496. 69 11, 089. 70 1, 903. 21 3, 875. 61 3, 885. 87	11, 584, 62 4, 641, 93 3, 474, 50 12, 601, 83 6, 377, 42 30, 615, 78 4, 358, 91	4, 676. 92 983. 20 731. 20 581. 75 646. 67 3, 416. 41 3, 441. 45 488. 55	2, 205, 451, 67 825, 037, 66 327, 864, 54 428, 590, 86 877, 466, 81 947, 438, 95 577, 294, 66
Iuntington midianapolis aeksonville os Angeles os Angeles os Jangeles ouisville fillwaukee fillwaukee fewark few Haven few Orleans few York: Second Division Upper Division klahoma City maba	391, 133, 08 819, 322, 95 860, 725, 49 2, 098, 901, 39 510, 875, 86 835, 916, 10 684, 103, 61 1, 998, 481, 67	7, 736. 68 26, 311, 78 37, 799. 24 35, 725. 87 48, 504. 71 31, 034. 13 23, 784. 89 31, 597. 56 18, 471. 02	17, 332, 00 3, 162, 02 3, 598, 53 30, 097, 02 147, 568, 99 26, 661, 60 38, 220, 00 9, 165, 00	.40	1, 336. 29 3, 927. 27 3, 496. 69 11, 089. 70 1, 903. 21 3, 875. 61 3, 885. 87	4, 641, 93 3, 474, 50 12, 601, 83 6, 377, 42 30, 615, 78 4, 358, 91	983, 20 731, 20 581, 75 646, 67 3, 416, 41 3, 441, 45 488, 55	825, 037, 66 327, 864, 54 428, 590, 86 877, 466, 81 947, 438, 98 2, 330, 935, 53 577, 294, 66
ndianapolis aeksonville os Angeles ooisville dilwaukee iashville fewark lew Haven eew Orleans eew York; Second Division Upper Division Upper Division Mahoma City	819, 322, 95 860, 725, 49 2, 098, 901, 39 510, 875, 86 835, 916, 10 684, 103, 61 1, 998, 481, 67	26, 311, 78 37, 799, 24 35, 725, 87 48, 504, 71 31, 034, 13 23, 784, 89 31, 597, 56 18, 471, 02	3, 162, 02 3, 598, 53 30, 097, 02 147, 568, 99 26, 661, 60 38, 220, 00 9, 165, 00	. 90	3, 927, 27 3, 496, 69 11, 089, 70 1, 903, 21 3, 875, 61 3, 885, 87	3, 474, 50 12, 601, 83 6, 377, 42 30, 615, 78 4, 358, 91	731, 20 581, 75 646, 67 3, 416, 41 3, 441, 45 488, 55	327, 864, 54 428, 590, 86 877, 466, 81 947, 438, 95 2, 330, 935, 53 577, 294, 66
acksonville os Angeles ouisville filwankee fashville lewark lew Haven lew Orleans lew York; Second Division Upper Division klahoma City maba	819, 322, 95 860, 725, 49 2, 098, 901, 39 510, 875, 86 835, 916, 10 684, 103, 61 1, 998, 481, 67	37, 799, 24 35, 725, 87 48, 504, 71 31, 034, 13 23, 784, 89 31, 597, 56 18, 471, 02	3, 598, 53 30, 097, 02 147, 568, 99 26, 661, 60 38, 220, 00 9, 165, 00	. 90	3, 496. 69 11, 089. 70 1, 903. 21 3, 875. 61 3, 885. 87	3, 474, 50 12, 601, 83 6, 377, 42 30, 615, 78 4, 358, 91	581. 75 646. 67 3, 416. 41 3, 441. 45 488. 55	428, 590, 86 877, 466, 81 947, 438, 93 2, 330, 935, 53 577, 294, 66
os Angeles ouisville Allwaukee Aushville (ewark lew Haven lew Orleans few York; Second Division Upper Division Klahoma City Unaba	860, 725, 49 2, 098, 901, 39 510, 875, 86 835, 916, 10 684, 103, 61 1, 998, 481, 67	35, 725, 87 48, 504, 71 31, 034, 13 23, 784, 89 31, 597, 56 18, 471, 02	30, 097, 02 147, 568, 99 26, 661, 60 38, 220, 00 9, 165, 00		11, 089, 70 1, 903, 21 3, 875, 61 3, 885, 87	12,601.83 6,377.42 30,615.78 4,358.91	646. 67 3, 416. 41 3, 441. 45 488. 55	877, 466, 8 947, 438, 9; 2, 330, 935, 5; 577, 294, 66
onisville Allwaukee ashville lewark lew Haven lew Orleans lew York: Second Division Upper Division klahoma City maba	2, 098, 901, 39 510, 875, 86 835, 916, 10 684, 103, 61 1, 998, 481, 67	48, 504, 71 31, 034, 13 23, 784, 89 31, 597, 56 18, 471, 02	147, 568, 99 26, 661, 60 38, 220, 00 9, 165, 00	7, 04	1, 903, 21 3, 875, 61 3, 885, 87	6, 377, 42 30, 615, 78 4, 358, 91	3, 416. 41 3, 441. 45 488. 55	947, 438, 92 2, 330, 935, 53 577, 294, 66
Allwankee tashville tewark tewark tew Haven tew Orleans tew York: Second Division Upper Division klahoma City	510, 875, 86 835, 916, 10 684, 103, 61 1, 998, 481, 67	31, 034, 13 23, 784, 89 31, 597, 56 18, 471, 02	26, 661, 60 38, 220, 00 9, 165, 00		3, 875. 61 3, 885. 87	30, 615. 78 4, 358. 91	3, 441, 45 488, 55	2, 330, 935, 53 577, 294, 66
kashville Kewark Lew Haven Eew Orleans Eew York; Second Division Upper Division Klahoma City	835, 916, 10 684, 103, 61 1, 998, 481, 67	23, 784, 89 31, 597, 56 18, 471, 02	38, 220, 00 9, 165, 00		3, 885, 87	4, 358. 91	488, 55	577, 294, 66
lewark lew Haven lew Orleans lew Orleans lew Orleans lew York; Second Division Upper Division klahoma City	684, 103, 61 1, 998, 481, 67	31, 597, 56 18, 471, 02	9, 165, 00	177	3, 885, 87			913, 735, 94
lew Haven. lew Orleans lew York: Second Division Upper Division klahoma City maha	1, 998, 481, 67	18, 471. 02	9, 165, 00					
lew Orleans lew York; Second Division Upper Division klahoma City maha	1 280 738 89		93 349 08		14, 320, 27	5, 134, 94	932, 17	010, 100, 24
iew York; Second Division Upper Division klahoma City			mod cowns des	**********	6, 039, 39	8, 294, 16	3, 381, 89	745, 253, 55
Second Division Upper Division klahoma City maha	850, 224, 49	19, 970. 95	71, 378. 04	2. 55	3, 410, 48	16, 251, 14		2, 128, 017. 21
klahoma City	000, 224. 48	50, 916, 40	31, 433, 88	22, 41	2, 359, 80	7, 481, 82	2, 889, 05	1, 394, 641, 03
klahoma City	3, 402, 259, 53	11 000 00			2,000,00	7, 101, 02	2, 262. 66	944, 701. 46
maha	3, 890, 041. 88	11, 381. 29	1, 158, 50		1, 407, 59	11, 278, 99	1 500 04	- 2 - 102 - 270 - 2
11843	708, 135, 07	21, 381, 35	2, 035, 10		2, 328. 74	25, 322, 07	1, 563. 94	3, 429, 049, 84
	815, 472, 87	55, 735, 67	35, 349, 86	3, 30	2, 417, 40	7, 975, 27	3, 134. 04	3, 944, 243, 18
hiladelphia ittsburgh	2, 300, 812, 97	57, 536, 85	26, 057, 80	4, 07	10, 565, 32	5, 041. 06	1, 055, 34	810, 671. 91
ittsburgh ichmond	1, 239, 882, 65	52, 925, 40	163, 127, 00	. 59	3, 309, 13	4, 230, 85	2, 302, 55	916, 980, 52
ichmondlt Lake	4, 209, 882, 60	28, 024, 13	60, 008, 00		3, 128, 38		4, 414. 09	2, 528, 820, 03
alt Lakean Francisco	690, 265, 40	41, 634, 61	12, 108, 95	, 50	2, 330. 86	8, 466, 36	573. 58	1, 340, 083, 10
an Francisco.	494, 171, 86	37, 019, 00	15, 943, 20	3, 36	9, 235, 29	7, 245, 95	1, 033. 41	754, 619, 68
attle	1, 591, 560, 30	41, 310, 94	96, 192, 35	1.48	6, 135, 87	7, 823, 03	2, 638, 13	566, 833, 87
oringfield	976, 952, 57	54, 997. 77	48, 369, 97	.39		11, 557, 10	1, 584, 56	1, 748, 342, 60
Louis Paul	530, 131, 88	44, 663, 09	8, 697, 29	16, 42	9, 206, 90 3, 252, 60	15, 523. 79	1, 923. 01	1, 107, 674, 40
	1, 268, 433, 93	40, 117. 31	33, 510, 00	7, 17		8, 566. 79	1, 406, 82	596, 734, 89
ndistributed	925, 460, 61	74, 445, 32	34, 946, 34	9, 39	4, 858. 12	8, 369. 75	2, 205, 59	1, 357, 501. 87
ndistributed	641, 714. 07	66, 111, 66	17, 898, 00	2. 03	16, 162, 74 1, 612, 02	11, 700, 69	3, 828. 08	1, 066, 553, 17
					1,010.02	4, 678, 93	1, 412. 59	733, 429, 30 182, 641, 21
Total	49, 461, 338, 32	1, 559, 996, 90				182, 641. 21		

From the appropriation "Salaries and Expenses, Bureau of Internal Revenue, 1951,"

C. OBLIGATIONS INCURRED FOR DISTRICT SUPERVISORS' OFFICES!

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellane- ous	Total
oston	\$976, 948, 85	\$20, 425, 01	\$50, 600. 00	\$12.62	\$3, 838, 94	\$8, 037, 31	\$28,650,56	\$1, 088, 513, 9
ew York	1, 379, 092, 57	38, 347, 30	102, 083, 39	6. 01	7, 304, 76	11, 108, 57	71, 525, 80	1,600,468.4
nladelphia	1, 528, 585, 47	57, 964, 34	7, 563, 20	10.87	5, 308, 57	10, 910, 81	30, 291, 85	1, 640, 635.
wark	736, 659, 33	17, 636, 80	44, 823, 49	. 50	3, 216, 32	4, 771. 14	15, 537, 68	822, 645.
altimore	1, 759, 416, 10	90, 748, 79	7,550.00	69. 54	7, 518, 19	18, 578. 87	90, 950, 28	1, 974, 831.
lanta	1, 075, 987, 54	51,065,00	39, 403, 65	76.78	9, 341. 88	14, 783, 28	141, 547. 78	1, 332, 205.
uisville	2, 239, 672. 45	64, 755. 88	8, 508, 00	20.00	5, 389, 12	17, 943, 66	66, 816, 57	2, 403, 105.
troit	986, 342. 15	42, 262, 02	45, 726, 00	25. 18	4, 614. 07	8, 380, 79	42, 233, 64	1, 129, 583.
nicago	2, 177, 019, 09	63, 704. 04	14, 820, 06	66. 32	5, 563. 92	16, 636, 03	67, 076, 99	2, 344, 886.
w Orleans	1, 022, 695, 43	59, 129, 69	6, 735, 80	30.00	4, 718.00	8, 773. 90	60, 709, 38	1, 162, 792.
insas City	917, 830, 23	75, 473. 81	12, 906, 40	35, 55	6, 374, 43	9, 155, 65	67, 895, 23	1, 089, 671.
. Paul	550, 363, 39	38, 160, 56	28, 204, 68	7. 02	2, 854. 16	5, 156, 75	37, 297, 35	662, 043.
over	261, 280, 42	22, 133, 27	15, 443, 16	4.66	1, 580, 62	2, 004. 81	14, 666, 70	317, 113,
n Francisco	1,719,004.77	65, 070, 16	12, 390, 12	2.36	5, 686, 11	11, 420. 36	58, 238, 58	1, 871, 812.
ittledistributed	396, 279. 01	35, 017, 62	1, 200. 00	1.19	3, 084. 32	3, 799, 96 61, 607, 36	22, 451, 45	461, 833. 61, 607.
Total.	17, 727, 176, 80	741, 894, 29	397, 957, 95	368, 60	76, 393, 41	213, 069, 25	815, 889, 84	19, 972, 750.

D. OBLIGATIONS INCURRED FOR TECHNICAL STAFF FIELD DIVISIONS 1

District	Salaries, Tech- nical Staff field employees	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellane- ous	Total
Atlantic. Central. Chicago. Eastern New England. New York North Central. Northwestern Pacific Southern. Southwestern Western Western	211, 914, 38 292, 046, 83 420, 889, 81 140, 681, 40 525, 753, 61 341, 161, 99 134, 588, 49 330, 499, 57 271, 130, 52	\$632, 55 2, 929, 81 579, 46 1, 604, 29 989, 77 1, 440, 19 1, 164, 17 1, 350, 31 3, 812, 90 4, 238, 65 3, 599, 00 3, 504, 06	\$15, 091, 78 23, 796, 27 66, 702, 76 96, 926, 11 3, 300, 00 117, 302, 04 50, 709, 00 18, 387, 36 48, 415, 42 45, 861, 45 66, 725, 72 20, 912, 26	\$0.50 1.16 2.17 8.82 3.85 3.72 3.75 13.74 4.10 5.94 .73	\$2, 380, 00 2, 678, 04 4, 693, 94 4, 714, 73 2, 614, 623, 10 5, 125, 10 2, 539, 13 2, 996, 24 4, 285, 94 3, 882, 87 5, 302, 81 2, 926, 85	\$2, 083, 50 2, 087, 60 4, 806, 63 3, 769, 14 1, 763, 58 4, 477, 59 3, 524, 94 1, 287, 78 5, 400, 54 4, 215, 71 6, 251, 48 4, 122, 01	\$835, 38 2, 233, 87 4, 636, 98 1, 583, 18 966, 02 4, 915, 80 2, 821, 74 2, 556, 48 2, 200, 04 3, 083, 80 1, 168, 17 1, 626, 23	\$330, 015, 60 245, 641, 13 373, 468, 77 529, 496, 08 150, 320, 83 659, 018, 05 401, 924, 72 161, 146, 66 334, 538, 15 332, 417, 01 471, 611, 27 331, 930, 47
Total	3, 664, 904, 96	25, 845. 16	574, 130. 18	48. 48	44, 201. 77	43, 790. 50	28, 607. 69	4, 381, 528, 74

¹ From the appropriation "Salaries and Expenses, Bureau of Internal Revenue, 1951."

Table 145.—Expenses of the internal revenue service, fiscal year ended June 30, 1951—Continued E. Obligations incurred for Chief Counsel Field divisions:

	neid employees	Travel expenses	Rent	Telephone	Supplies and equipment	Miscella- neous	Total
Atlantic. Central. Chicago Eastern.	82, 821, 76	\$229, 40 2, 448, 00				\$225.90	\$97, 052. 16
New England New York North Central	233, 840, 90 67, 489, 38	6, 165, 04 4, 218, 38 470, 60 3, 547, 62	\$19, 947. 00 28, 814. 78	\$3, 514. 98		627. 03 1, 174. 08- 234. 84	85, 896, 79 405, 733, 64 238, 294, 12 67, 959, 98
Facific Southers Sout	119, 367, 66 62, 261, 70 319, 333, 87	3, 010, 49 2, 535, 20 5, 341, 55 5, 428, 21	1, 435, 20 1, 800, 00	269, 52 813, 48 2, 670, 58		1, 213. 16 29. 00 1, 586. 72	565, 605, 21 122, 647, 67 67, 074, 58 330, 732, 72
Undistributed.		5, 566. 22 3, 538. 29		*1, 095. 94 444, 19	\$43, 392, 04	803, 15	235, 592, 87 163, 138, 23 88, 629, 01
Total	2, 356, 017. 86	42, 499, 00	51, 996. 98	11, 692. 98	43, 392, 04	6, 150. 16	43, 392, 04 2, 511, 749, 02

F. OBLIGATIONS INCURRED FOR DEPARTMENTAL SERVICE AND FIELD FORCES OPERATING FROM WASHINGTON

		1000	1 1 1 1 1 1	1.	1		The same of the sa	20072	BHINGTON	
	Salaries	Travel expenses	Rent	Telegraph	Telephone	Stationery, office sup- plies, and printing	Supplies and equipment	Express and treight	Miscella- neous	Total
Supervisors, A. & C Processing Division Field Inspection Service Excise tax agents Intelligence unit field force Excess profits tax council. Regional finance offices. Departmental Total	112, 116, 14 463, 732, 36 7, 846, 882, 77 911, 016, 47 36, 557, 49 17, 228, 810, 43	228, 75 6, 748, 45 32, 069, 94 436, 984, 81 9, 358, 73 62, 90 442, 535, 54	\$1,830.00 300,142.89 1,802.50 1,776.96	\$1. 11 200. 93 1. 70 7, 221. 13 7, 424. 87	62, 652, 83	\$5, 221, 715. 58	524, 32 161, 496, 01 3, 226, 54 42, 014, 02 202, 074, 52	\$374, 021, 79	147. 28 844. 87 66, 916. 11 1. 25 2, 236. 83 1, 061, 266. 86	\$806, 398, 61 3, 687, 356, 55 119, 012, 27 500, 922, 55 8, 869, 472, 62 926, 798, 41 82, 929, 63 24, 602, 075, 64

From the appropriation "Salaries and Expenses, Bureau of Internal Revenue, 1951."

G. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Salaries and Expenses, Bureau of Internal Revenue, 1951; Collectors Agents Supervisors Technical Staff, field force Chief Counsel, field force Departmental service and field forces operating from Washington	\$115, 584, 077, 49 49, 461, 338, 32 17, 727, 176, 80 3, 664, 904, 96 2, 356, 017, 86 30, 953, 701, 86	\$2,814,290,29 1,550,996,90 741,594,29 25,845,16 42,499,00 1,045,218,93	\$2, 858, 221, 78 1, 808, 875, 86 307, 907, 95 574, 130, 18 51, 996, 98 305, 552, 35	368, 60 48, 48	\$750, 361, 75 200, 252, 08 76, 393, 41 44, 201, 77 11, 692, 98 125, 973, 86	\$2,042,197.91 567,534.71 213,069.25 43,790.50 43,392.04 5,631,515.71	\$1, 587, 849, 29 102, 119, 89 815, 889, 84 28, 607, 69 6, 150, 16 1, 525, 578, 70	\$125, 639, 270, 15 53, 769, 273, 53 19, 972, 750, 14 4, 381, 528, 74 2, 511, 749, 02 39, 594, 966, 28
Total.	219, 747, 217, 29	6, 229, 744. 57	6, 056, 735. 10	10, 269, 36	1, 217, 875. 85	8, 541, 500, 12	4, 066, 195, 57	245, 869, 537. 86

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATION

Appropriation	Total
Refunding internal revenue collections.	\$2, 208, 286, 899, 30

Table 146.—Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1950 and 1951

Tind	Qua	ntity	Va	lue
Kind	1950	1951	1950	1951
Liquors:		10 may 10 mg		Art Table
Distilled spirits, bulk lots Distilled spirits, cask stamps.	1, 791, 400	1, 959, 380 1, 671, 000	\$823, 921, 740.00	\$3, 741, 545, 924, 50
Certificate of tax payment, distilled spirits for ship-	1, 191, 400	1, 0/1, 000	9320, B21, 140, 00	794, 339, 100. 00
ment in tank cars Export (secs. 2878 and 2885,	4, 700	14, 950	(1)	(1)
I. R. C) Bottled-in-bond, export (blue	36, 400	34, 400	3, 640. 00	3, 440.00
strips) Bowled-in-bond, domestic	981, 100	3, 550, 000	8, 611. 00	24, 625, 00
(green strips) Container or bottle stamps	75, 214, 000	120, 242, 000	713, 140. 00	1, 119, 920, 00
(red strips)	1, 181, 883, 550	1, 608, 465, 000	11, 579, 585, 50	15, 665, 775, 00
Rectification tax	291, 780	348, 200	28, 315, 508, 00	39, 727, 032, 00
Rectified, Puerto Rico Rectified, class A (tax-free)	550, 000	550, 000	341, 000 00	341, 000.00
Alcohol warehousing	1, 000	1, 500 1, 250	(2)	(2) (5)
Wholesale liquor dealer's	1,000	1, 200	(3)	1.5
Wholesale liquor dealer's packages	6,000	66,000	(2)	(2)
Wine	40, 668, 400	30, 786, 200	81, 271, 993. 00	57, 178, 401, 50
Fermented malt liquor	48, 554, 920	47, 156, 300	674, 340, 640. 00	656, 696, 000, 00
Tobacco:	1 996 916 490	1 996 909 040	99 000 400 42	24 042 421 03
Manufactured tobacco	1, 386, 318, 420 352, 720, 856	1, 336, 383, 840 320, 974, 832	33, 888, 426, 45 7, 248, 734, 25	34, 946, 451, 97 7, 543, 593, 25
Cigars large	168, 695, 680	180, 283, 120	44, 401, 812, 90	46, 264, 385, 20
Cigars, large Cigars, small Cigarettes, class A	7, 087, 000	8, 549, 000	53, 887, 50	64, 485, 00
Cigarettes, class A	17, 675, 875, 700	18, 651, 063, 100	1, 236, 956, 912, 80	1, 305, 180, 766, 75
Cigarettes, class B	115, 500	103, 100	21,741.72	17, 892, 84
Cigarettes tubes	100	***********	1.00	***********************
Oleomargarine:	10 501 505		00 000 000 00	No. of Concession, Name of Street, or other Party of Street, or other
Domestic, colored	16, 791, 575		23, 076, 537, 50 1, 282, 743, 50	
Process or renovated butter	21, 810, 600	- 60, 000	2, 500. 00	1, 500.00
Playing cards	75, 894, 400	72, 908, 900	9, 866, 272, 00	9, 478, 157, 00
Documentary	35, 758, 252	37, 327, 140	60, 605, 707, 00	67, 527, 857, 00
Stock transfer	5, 264, 572	4, 789, 740	27, 454, 715, 00	31, 528, 473, 00
Silver transfer	6, 552	15, 268	39, 971, 00	110, 379, 00
Narcotic	7, 111, 675	9, 718, 100	290, 741. 00	415, 839, 00
Order forms for opium		1, 613, 000	15, 495. 00	16, 130, 00
Marihuana Order forms for marihuana	20	**************	. 40	
National Firearms Act (sec. 2720, I. R. C.):			117 6 191	
Machine guns, silencers, etc.		40		8, 000, 00
Certain short guns		600	100.00	600, 00
Special or occupational stamps	1, 611, 320	1, 519, 420	588, 145, 009. 00	590, 217, 256. 00
Total	21, 106, 695, 972	22, 440, 155, 380	3, 653, 847, 165, 52	7, 399, 962, 984, 01

¹ Value inserted when purchased. ² Have no money value.

Table 147.—Cost of printing and binding for Internal Revenue Service, fiscal years
1950 and 1951

	1950		1951		
Class of work	Quantity	Cost	Quantity	Cost	
Tax return forms. Instructions for tax returns. Administrative forms. Reports, regulations, etc. Letterheads, miscellaneous binding, etc. Reproductions.	733, 124, 345 64, 690, 045 211, 233, 610 1, 616, 003 31, 328, 993 6, 200, 935	\$1, 517, 605 322, 810 608, 861 182, 962 64, 457 33, 385	752, 641, 205 69, 795, 370 295, 321, 850 2, 408, 251 37, 124, 307 5, 540, 750	\$2, 014, 07: 421, 47: 1, 149, 03: 255, 78: 84, 52: 30, 896	
Total.	1, 048, 202, 931	2, 730, 080	1, 162, 831, 793	3, 955, 79	

0