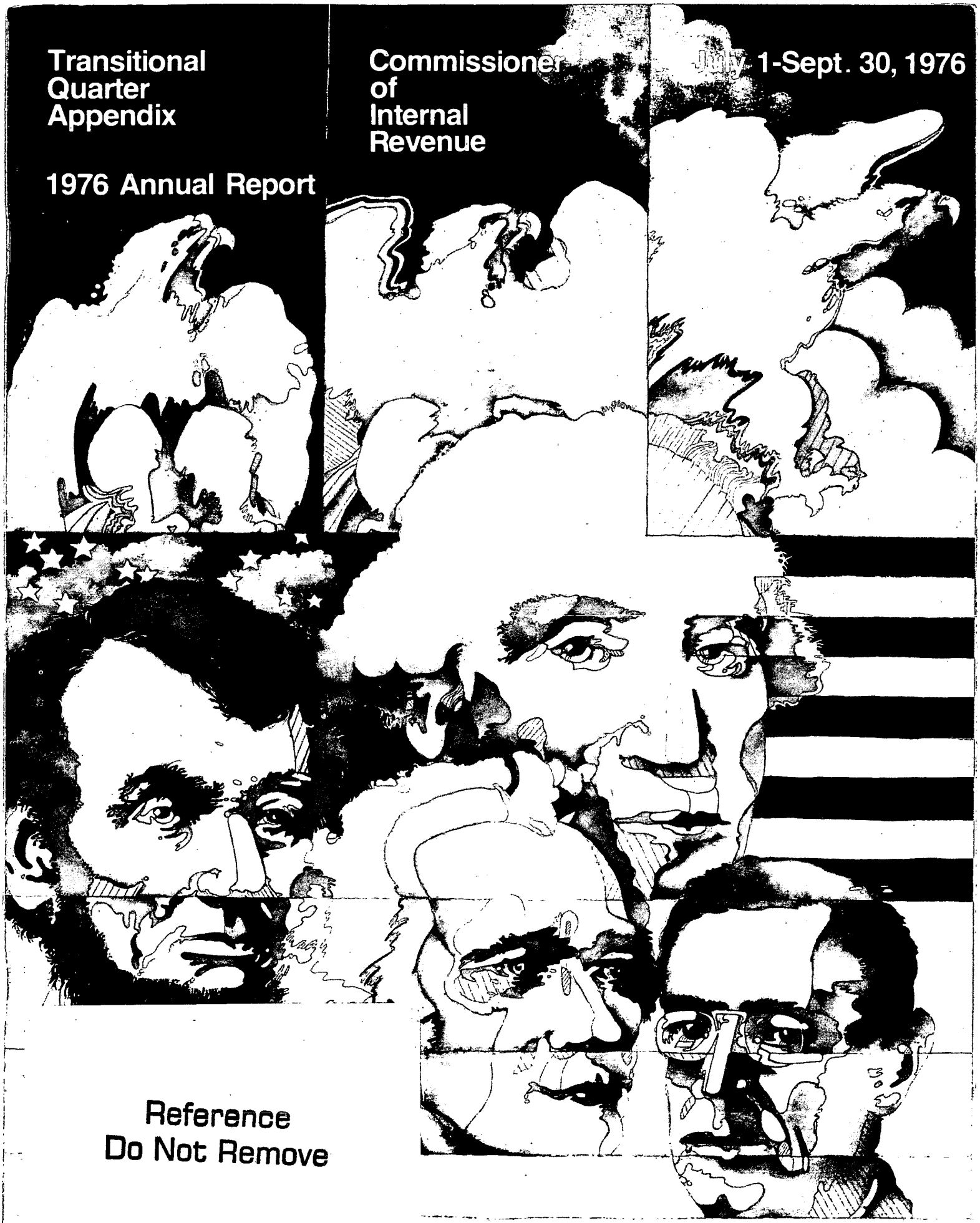
Transitional Quarter Appendix

1976 Annual Report

Commissioner of Internal Revenue

July 1-Sept. 30, 1976



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The cover of this report depicts the great leaders of this country who have contributed to its strength and to the tax system.

George Washington, our first president, and Alexander Hamilton, our first Secretary of the Treasury, saw the need for the central government to have the authority to raise revenues. Abraham Lincoln was president when the first income tax law was enacted, and it was he who appointed the first Commissioner of Internal Revenue. Woodrow Wilson was president in 1913 when the constitutional amendment passed and the enabling legislation created the Federal income tax that has led to today's tax system.

Transitional Quarter Appendix to the 1976 Annual Report of the Commissioner of Internal Revenue July 1-September 30, 1976

Federal Fiscal Year Changed in 1976

The Budget and Impoundment Control Act, Public Law No. 93-344, effective in calendar year 1976, changed the fiscal year for the United States Government from July 1-June 30 to October 1-September 30. In addition, the Act required the Director, Office of Management and Budget (OMB), Executive Office of the President, to provide regulations to guide Federal agencies in the orderly transition of statistical data during the interim between the end of the old fiscal year on June 30, 1976, and the beginning of the new one on October 1, 1976.

In OMB Circular No. A-46, dated January 26, 1976, all Federal Executive Departments were instructed to separate transitional period data (July 1-September 30, 1976) from fiscal year 1976 and fiscal year 1977 data.

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Transition Quarter Appendix Data

The 1976 transition period is the first instance since 1862, when Congress initially authorized the compilation of internal tax statistics, that a ninety day interim occurs between the close of one fiscal year and the beginning of another.

To provide continuity for this unique period, Public Law 93-44 requires that all Federal agencies publish statistical data covering the quarter from July 1 to September 30, 1976 separately from fiscal year 1976 data. This *Transitional Quarter Appendix to the 1976 Annual Report of the Commissioner of Internal Revenue* is published in compliance with the public law.

Section 1: Text Tables

These tables are termed text tables because they are transitional period supplements to tables accompanying the written material in the 1976 IRS Annual Report. Each transition quarter text table is footnoted to indicate the corresponding table in the 1976 IRS Annual Report to which they are supplemental.

Section 2: Statistical Tables

These tables are transitional period supplements to the statistical tables presented on pages 130 through 158 in the 1976 IRS Annual Report, with the exception of tables covering calendar year data or those not reported on a quarter year basis.

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Section 1:

Transition Quarter

Text Tables

Transition Quarter
Number of returns filed, by principal type of return*
(Figures in Thousands)

Type of Return	1975 Quarter (7/1/75 to 9/30/75)	1976 Quarter (7/1/76 to 9/30/76)
Grand Total	**8,300**	**8,922**
Income Tax, Total	**1,854**	**2,026**
Individual	698	824
Declaration of estimated tax	517	541
Fiduciary	156	158
Partnership	55	46
Corporation	428	457
Estate Tax	**61**	**66**
Gift Tax	**54**	**60**
Employment Tax	**5,056**	**5,219**
Exempt Organization	**85**	**115**
Employee Plans	**357**	**100**
Alcohol, Tobacco, and Firearms	**164**	**245**
Excise Tax	**419**	**458**
Supplemental Documents	**250**	**632**

* See page 13, 1976 IRS Annual Report

Transition Quarter
Gross Internal Revenue Collections*
(Dollars in thousands)

Source	Percent of 1976 Collections	1975 Quarter (7/1/75 to 9/30/75)	1976 Quarter (7/1/76 to 9/30/76)	Increase or Decrease Amount	Increase or Decrease Percent
Grand total[1]	**100.0**	**67,159,753**	**75,462,780**	**8,303,027**	**12.4**
Income taxes, total	**65.7**	**43,998,578**	**49,567,484**	**5,568,906**	**12.7**
Corporation	13.0	9,159,982	9,808,905	648,923	7.1
Individual, total	52.7	34,838,596	39,758,579	4,919,983	14.1
Withheld by employers[2]	43.7	[3]28,633,018	[4]32,949,859	4,316,841	15.1
Other[2]	9.0	6,205,578	6,808,720	603,142	9.7
Employment taxes, total	**26.4**	**17,399,994**	**19,892,041**	**2,492,047**	**14.3**
Old-age survivors disability and hospital insurance, total	25.2	16,687,690	19,050,456	2,362,766	14.2
Federal insurance contributions	24.9	16,436,980	18,781,314	2,344,334	14.3
Self-employment insurance contributions	0.4	250,710	269,142	18,432	7.4
Unemployment insurance	0.5	314,925	377,378	62,453	19.8
Railroad retirement	0.6	397,379	464,207	66,828	16.8
Estate and gift taxes	**2.0**	**1,384,572**	**1,485,247**	**100,675**	**7.3**
Excise taxes, total	**6.0**	**4,376,610**	**4,518,008**	**141,398**	**3.2**
Alcohol	1.7	1,334,508	1,305,841	-28,667	-2.1
Tobacco	0.8	596,394	622,821	26,427	4.4
Other	3.4	2,445,708	2,589,346	143,638	5.9

[1] Collections are adjusted to exclude amounts transferred to the Government of Guam.

[2] Estimated. Collections of individual income tax withheld are not reported separately from old-age, survivors, disability and hospital insurance (OASDHI) taxes on wages and salaries. Similarly, collections on individual income tax not withheld are not reported separately from OASDHI taxes on self-employment income. The amount of OASDHI tax collections shown is based on estimates made by the Secretary of the Treasury pursuant to the provisions of sec. 201(a) of the Social Security Act as amended, and includes all OASDHI taxes. The estimates shown for the two classes of individual income taxes were derived by subtracting the OASDHI tax estimates from the combined totals reported.

[3] Includes Presidential Election Fund amounting to $397,565

[4] Includes Presidential Election Fund amounting to $540,230

* See page 14, 1976 IRS Annual Report

Transition Quarter
Net Internal Revenue Collections*
(Including tax rebates) 7/1/76 to 9/30/76
(Dollars in thousands)

Source	Gross Collections	Refunds[1 2 3]	Net Collections Amount	Net Collections Percent of Total
Grand total	**75,462,780**	**2,474,231**	**72,988,549**	**100.0**
Corporation income taxes	9,808,905	1,259,598	8,549,307	11.7
Individual income taxes	39,758,579	1,137,661	38,620,918	52.9
Employment taxes, total	19,892,041	4,334	19,887,707	27.3
Old-age, survivors, disability and hospital insurance	19,050,456	—	19,050,456	26.1
Railroad retirement	464,207	19	464,188	0.6
Unemployment insurance	377,378	4,315	373,063	0.5
Estate and gift taxes	1,485,247	29,460	1,455,787	2.0
Excise Taxes	4,518,008	43,178	4,474,830	6.1

[1] Does not include interest paid on refunds
[2] For details see TQ tables 4 and 5
[3] Includes Rebates under the 1975 Tax Reduction Act

* See page 15, 1976 IRS Annual Report

Transition Quarter
Tax Reduction Act of 1975
Selected Credits*
(7/1/76 to 9/30/76)

	Number	Amount
Earned Income Credits	292 thousand	$ 56.4 million
Personal Exemption Credits	3.7 million	$110.7 million
Residence Purchase Credits	10 thousand	$ 15.2 million

* See page 17, 1976 IRS Annual Report.

Transition Quarter
Individual Income Tax Returns
Mathematically Verified By Computer*
(In Thousands)

	1975 Quarter (7/1/75 to 9/30/75)	1976 Quarter (7/1/76 to 7/30/76)
Number verified by computer	**998**	**1,195**
Number of returns on which mathematical errors were detected	83	149
Percent of returns with mathematical errors	8.3	12.5
Returns with increase:		
Number	40	74
Amount	9,898	19,352
Average amount (dollars)	246.30	262.35
Returns with decrease:		
Number	43	75
Amount	6,991	12,126
Average amount (dollars)	163.27	161.31

* See page 18, 1976 IRS Annual Report

Transition Quarter
Gross tax, penalties and interest resulting from direct enforcement*
(In thousands of dollars)

Item	1975 Quarter (7/1/75 to 9/30/75)	1976 Quarter (7/1/76 to 9/30/76)
Additional tax, penalties, and interest assessed, total	**1,180,093**	**1,055,031**
From examination of tax returns, total	1,038,131	898,009
Income tax, total	850,231	742,151
Corporation	518,521	357,803
Individual and fiduciary	331,710	384,347
Estate and gift tax	147,501	104,123
Employment tax (including withheld income tax)	29,042	45,728
Excise tax	11,356	6,007
From delinquent returns secured, total	141,962	157,022
By district collection divisions	141,962	137,509
By district audit divisions	N/A	19,513
Delinquent taxes collected, total	**873,721**	**873,808**

N/A—not available. * See page 22, 1976 IRS Annual Report

Transition Quarter
Requests for Tax Rulings and Technical Advice (Closings)*
(7/1/76 to 9/30/76)

Subject	Total	Taxpayers Requests	Field Requests
Total	**6756**	**6548**	**208**
Administrative Provisions	25	18	7
Changes in Accounting Methods	1960	1960	—
Changes in Accounting Periods	2373	2373	—
Earnings and Profits Determinations	298	298	—
Employment and Self-Employment Taxes	124	101	23
Engineering Questions	46	29	17
Estate and Gift Taxes	192	160	32
Excise Taxes	64	36	28
Individual Income Tax Matters	654	614	40
Corporation Tax Matters	1020	959	61

* See page 38, 1976 IRS Annual Report

Transition Quarter
Revenue Rulings and Revenue Procedures Published*
(7/1/76 to 9/30/76)

Type	Number
Administrative	3
Employment Taxes	4
Estate and Gift Taxes	20
Excise Taxes	13
Exempt Organizations	10
Income Taxes	75
Employee Plans	5
Tax Conventions	2
Total	**132**

* See page 40, 1976 IRS Annual Report

Transition Quarter
Internal Security Division Investigators*

Type of Investigations and Actions	1976	1976 Quarter (7/1/76 to 9/30/76)
Total investigations	**17,004**	**4,957**
Personal Investigations		
Character and Security	10,291	3,360
Conduct	1,011	252
Special inquiries	2,503	615
Total Personnel Investigations	**13,805**	**4,227**
Other Type Investgiations		
Assault	705	178
Disclosure	182	38
Applications to Practice Before IRS	1,562	344
Charges Against Attorneys, CPA's and Enrolees	52	16
Federal Tort Claims	153	24
Bribery	228	46
Investigations for Other Treasury Bureaus	317	84
Total Other Investigations	**3,199**	**730**
Actions by Management Officials on Personnel Investigations		
Total Actions	**13,805**	**4,227**
Separations [1]	237	80
Suspensions from Duty and Pay	87	33
Reprimands, Warnings and Demotions	633	172
Rejected for Employment	199	17
Pending Adjudication	502	388
Non-Displinary Actions[2]	12,147	3,537
Separations by Type of Offense		
Total Separations	**237**	—
Bribery, Extortion or Collusion	6	3
Embezzlement or Theft of Funds or Property	11	2
Failure of Employee to Pay Proper Tax	21	5
Falsification or Distortion of Reports, Records, etc.	105	38
Unauthorized Outside Activity	4	2
Failure to Discharge Duties Properly	6	5
Divulgence of Confidential Information	6	—
Acceptance of Fees and Gratuities	2	1
Refusal to Cooperate in Official Investigation	2	—
Personal and Other Misconduct	74	24

[1] Includes resignations or other separations while employees were under investigation or before administrative decision was made on disciplinary action where investigation disclosed derogatory information
[2] Includes clearance and closed without action letters on conduct investigations

* See page 80, 1976 IRS Annual Report

Tax in Litigation — Tax Court
(in Thousands of Dollars)

Status	Number of Cases	All Tax Court Cases[1] Taxes and Penalties In Dispute	Taxes and Penalties Determined	Overpayments Claimed	Overpayments Determined
Pending July 1, 1976	18,250[r]	$2,573,932[r]		$2,78,077[r]	
Received	3,249	197,923		11,557	
Disposed of[2]	2,255	136,949	$39,318	8,161	$896
Recovery Rate[2]			28.7%		11.0%
Pending Sept. 30, 1976	19,244	2,634,905		281,474	
		Small Tax Cases			
Pending July 1, 1976	2479[r]	$1674[r]		35[r]	
Received	853	553		19	
Disposed of[2]	737	441	$232	12	$7
Recovery Rate[2]			52.6%		58.3%
Pending Sept. 30, 1976	2595	1785		42	

[1] Includes both small tax cases and other
[2] Disposals include cases tried, settled, and dismissed. Some of the determined amounts are for cases which were subsequently appealed
[3] Amount determined expressed as percentage of Amount Asserted or Claimed. These amounts do not include proposed assessments which are agreed to by the taxpayer at District or Appellate conferences in the case of a claimed overpayment, the Recovery Rates shown above represent the portion of the amount in dispute which was refunded to the taxpayer
[r] Revised

Tax in Litigation—Refund Suits[1]
(In Thousands of Dollars)

Status	District Courts: Number of Cases	Amount in Dispute[3]	Amount not Refunded[4]
Pending July 1, 1976	2,562[r]	599,030[r]	
Received	217	22,339	
Disposed of[2]	179	29,531	$26,095
% Not Refunded			88%
Pending Sept. 30, 1976	2,600	591,838	

Status	Court of Claims: Number of Cases	Amount in Dispute[3]	Amount not Refunded[4]
Pending July 1, 1976	464[r]	$370,980	
Received	36	18,832	
Disposed of[2]	18	3,155	$1,041
% Not Refunded			33%
Pending Sept. 30, 1976	482	386,657	

Status	Total: Number of Cases	Amount in Dispute[3]	Amount not Refunded[4]
Pending July 1, 1976	3,026	$970,010	
Received	253	41,171	
Disposed of[2]	197	32,686	$27,136
% Not Refunded			83%
Pending Sept. 30, 1976	3,082	978,495	

[1] Cases in Courts of Appeal and the Supreme Court are included under the columns representing the court of origin
[2] Disposals include cases tried, settled, and dismissed
[3] Amount in Dispute includes claims for refund of taxes, penalties, and assessed interest
[4] That portion of the Amount in Dispute which was not refunded to taxpayer
[r] Revised

Trial Court Case Record
(Opinions Rendered—Refund Litigation and Tax Court Cases)[1]

Action		Court of Claims[2]	District Court[3]	Tax Court[6]: Small Tax Cases[4]	Tax Court[6]: Others[5]	Total
		Trans. Qtr.[6]	Trans. Qtr.[6]	Trans. Qtr.[6]	Trans. Qtr.[6]	
Decided in favor of Government	- Number	7	39	61	64	125
	- Percent	77.8%	68.4%	55.0%	47.8%	51.0%
Decided in favor of Taxpayer	- Number	1	13	11	16	27
	- Percent	11.1%	22.8%	9.9%	11.9%	11.0%
Decided partially for the Taxpayer and partially for the Government	- Number	1	5	39	54	93
	- Percent	11.1%	8.8%	35.1%	40.3%	38.0%
Total Opinions		**9**	**57**	**111**	**134**	**245**

[1] Related Cases are reflected as one opinion
[2] 9 opinions in Court of Claims involving 12 cases
[3] 57 opinions in District Courts involving 63 cases
[4] 111 Tax Court opinions involving 117 Small Tax Cases
[5] 134 Tax Court opinions involving 174 Cases other than Small Tax Cases
[6] In Cases on which decisions were rendered during the Transition Quarter (July 1-Sept. 30, 1976)

Appellate Court Case Record
(Decisions—Refund Litigation and Tax Court Cases)[4]

Court	Total	For the Government		Against the Government		Partly for and Partly Against the Government	
		No.	Percent	No.	Percent	No.	Parcent
Court of Appeals	214	168	78.5%	36	16.8%	10	4.7%
Originally tried in Tax Court	132[1]	104	78.8%	20	15.2%	8	6.1%
District Courts	82[2]	64	78.0%	16	19.5%	2	2.4%
Supreme Court	1[3]	1	100.0%	–	–	–	–

[1] Of the cases originally tried in the Tax Court, the Courts of Appeals rendered 132 opinions in 201 dockets, including 156 dockets for the government, 35 dockets against the government, and 10 dockets partially for the government.
[2] Of the cases originally tried in District Courts, the Courts of Appeals rendered 82 opinions in 98 dockets, including 75 dockets for the government, 21 against the government, and 2 partially for the government.
[3] Supreme Court Decision rendered 6/26/75
[4] FY 1976, see page 55 in 1976 IRS Annual Report

Appellate Court Case Record
(Decisions—Refund Litigation and Tax Court Cases)
Transition Quarter (7/1/76 thru 9/30/76)

Court	Total	For the Government		Against the Government		Partly for and Partly Against the Government	
		No.	Percent	No.	Percent	No.	Percent
Court of Appeals	59	41	69%	12	20%	6	10%
Originally Tried in Tax Court	41[1]	28	68.3%	9	22.0%	4	9.8%
District Courts	18[2]	13	72.2%	3	16.7%	2	11.1%
Supreme Court	1[3]	1	100.0%	–	–	–	–

[1] Of the Cases originally tried in Tax Court, the Courts of Appeals rendered 41 opinions in 102 dockets, including 36 dockets for the government, 56 dockets against the government, and 10 dockets partially for the government.
[2] Of the Cases originally tried in District Courts, the Courts of Appeals rendered 18 opinions in 20 dockets including 13 dockets for the government, 5 against the government and 2 partially for the government.
[3] Supreme Court Decision rendered 7/6/76

Receipt and Disposal of General Litigation Cases
National and Regional
Transition Quarter - 1976

Status	Court	Non-Court	Total
Pending July 1, 1976	10,180	1,966	12,146
Rec'd during Qtr.	2,755	2,438	5,193
Disposed of	2,715	2,519	5,234
Pending Sept. 30, 1976	10,220	1,885	12,105

Receipt and Disposal of Disclosure Division Cases
Transition Quarter (7/1/76 - 9/30/76)

Types of Cases	Pending 7/1/76	Received	Disposed	Pending 9/30/76
Disclosure Opinions	165	64	122	107
Disclosure Litigations	5	–	3	2
Disclosure Coordination Excluding Discovery (Not included in Division Totals)	–	129	129	–
Discovery Opinions	8	2	4	6
FOIA Opinions	102	84	141	45
FOIA Appeals	126	109	127	108
FOIA and Miscellaneous Litigation	47	7	13	41
FOIA Requests	28	17	31	14
Privacy Act Opinions	45	14	34	25
Privacy Act Litigation	4	3	1	6
Privacy Act Requests	3	1	0	4
Privacy Act Appeals	–	–	–	–
Division Totals (Do not include item 3 above)	**533**	**301**	**476**	**358**

General Litigation Cases Received
Transition Quarter (7/1/76 thru 9/30/76)

Types of Cases—Regions:		Received During Quarter
Bankruptcies and Receiverships		363
Wage Earners' Plans (CH. XIII)		33
Arrangements (CH. XI)		712
Reorganizations and Real Property Arrangements (CH. X and XII)		156
Miscellaneous Insolvencies		20
Decedents' Estates		93
Suits to Collect Taxes		183
Section 2410 (28 U.S.C. 2410)	(a) Interpleaders	58
	(b) Others	44
Injunctions		46
Disclosure, Freedom of Information & Privacy Act		133
Summons Cases		794
Erroneous Refund Suits		12
Miscellaneous Court Cases		128
Advisory Opinions		1,292
Discharges of Property from Liens		864
Total All Regions		**4,931**
National Office:		
Appeals		33
Advisory		149
International Operations		74
[1] Other Centralized Cases		6
Total National Office		**262**
Total All Regions and National Office		**5,193**

[1] Includes Railroad Reorganizations and Actions for Injunctions and/or Declaratory Relief

General Legal Services Division
Transition Quarter—1976

Cases Pending 7/1/76	Cases Received	Cases Disposed	Cases Pending 9/30/76
517	448	416	549

Receipt and Disposal of Criminal Tax Matters
Transition Quarter (7/1/76 thru 9/30/76)

Prosecution Cases Received From Intelligence	
Pending Beginning	5110
Total Opened	362
Total Closed	436
Counsel Declined	54
Department of Justice Declined	51
U.S. Attorney Declined	38
Prosecutions Completed	293
Pending End	5036
Opinions	
Pending Beginning	16
Total Requested	22
Total Rendered	21
Pending End	17

Criminal Tax Activity
Transition Quarter (7/1/76 thru 9/30/76)

Referals by Counsel For Prosecution	488
Indictments & Informations	290
No True Bill	1
Plea of Guilty Or Nolo Contendere	231
Convicted After Trial	45
Acquitted	18
Not-Prossed or Dismissed	4
Legal Assistance To Intelligence Investigations (In Staff Hours)	4422

Interpretative Division Cases Received
Transition Quarter (7/1/76 thru 9/30/76)

Type of Case	Received 7/1/76 thru 9/30/76
Revenue Rulings	86
Letter Rulings	21
Technical Advice	25
Other Advice	60
Total	**192**

Legislation and Regulations Division Cases Received
Transition Quarter (7/1/76 thru 9/30/76)

Type of Case	Received 7/1/76 thru 9/30/76
Legislation	9
Regulations	15
Miscellaneous	14
Total	**38**

Section 2:

Transition Quarter

Statistical Tables

TQ Table 1.—Internal revenue collections by sources and by internal revenue regions, districts, States, and other areas (In thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas [1] (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Total internal revenue collections	Corporation income tax [2]	Individual income and employment taxes: Total	Income tax not withheld and SECA [3,4,5]	Income tax withheld and FICA [3,4,6]	Railroad retirement	Unemployment insurance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**75,462,780**	**9,808,905**	**59,650,620**	**7,077,862**	**51,731,173**	**464,207**	**377,378**
North-Atlantic Region	**15,129,488**	**3,570,655**	**10,798,694**	**1,013,654**	**9,701,436**	**15,497**	**68,106**
Albany (See (c) below)	753,771	81,339	661,770	40,682	615,307	1,760	4,020
Augusta (Maine)	221,668	34,019	177,605	27,489	146,185	2,545	1,385
Boston (Massachusetts)	2,153,469	423,866	1,618,199	173,416	1,428,930	3,342	12,511
Brooklyn (See (c) below)	1,432,687	149,937	1,128,252	187,654	927,083	5,446	8,069
Buffalo (See (c) below)	1,257,970	213,007	975,482	101,401	868,288	78	5,715
Burlington (Vermont)	91,272	13,538	73,767	12,380	60,789	122	476
Hartford (Connecticut)	1,597,732	345,909	1,146,527	142,971	998,818	30	4,709
Manhattan (See (c) below)	7,087,432	2,221,462	4,594,006	276,928	4,287,117	2,089	27,871
Portsmouth (New Hampshire)	198,273	23,742	162,498	25,078	136,155	9	1,256
Providence (Rhode Island)	335,214	64,336	260,589	25,655	232,764	76	2,094
Mid-Atlantic Region	**11,535,984**	**1,735,646**	**8,913,321**	**985,001**	**7,700,305**	**179,053**	**48,962**
Baltimore (Maryland & D.C.)	2,091,771	173,834	1,787,193	183,031	1,527,021	69,280	7,861
Newark (New Jersey)	3,041,357	649,192	2,205,784	277,250	1,909,360	239	18,934
Philadelphia (See (e) below)	2,736,201	380,987	2,158,095	230,976	1,834,974	85,929	6,216
Pittsburgh (See (e) below)	1,933,184	267,139	1,535,791	133,760	1,386,385	7,007	8,639
Richmond (Virginia)	1,327,354	143,984	951,411	137,997	790,908	16,597	5,909
Wilmington (Delaware)	406,116	120,509	275,046	21,987	251,656	(*)	1,403
Southeast Region	**7,321,722**	**1,025,648**	**5,485,397**	**892,300**	**4,527,934**	**19,683**	**45,481**
Atlanta (Georgia)	1,270,134	200,733	939,087	111,143	819,963	400	7,580
Birmingham (Alabama)	701,253	87,213	567,246	78,888	482,755	571	5,032
Columbia (South Carolina)	480,004	53,557	409,839	55,074	350,760	44	3,962
Greensboro (North Carolina)	1,654,350	299,530	971,181	118,224	842,689	102	10,166
Jackson (Mississippi)	273,373	27,766	232,261	47,946	182,170	192	1,953
Jacksonville (Florida)	1,916,452	200,283	1,559,900	364,304	1,168,073	17,696	9,828
Nashville (Tennessee)	1,026,156	156,565	805,884	116,722	681,524	679	6,959
Central Region	**13,109,401**	**2,624,741**	**9,428,653**	**845,589**	**8,510,823**	**27,877**	**44,364**
Cincinnati (See (d) below)	1,738,075	316,307	1,309,623	130,271	1,167,319	4,346	7,687
Cleveland (See (d) below)	3,066,585	533,814	2,302,622	177,377	2,110,619	2,268	12,358
Detroit (Michigan)	5,320,621	1,317,937	3,747,181	234,922	3,487,957	6,316	17,986
Indianapolis (Indiana)	1,665,451	267,428	1,276,998	158,323	1,109,687	419	8,570
Louisville (Kentucky)	1,002,614	141,588	537,787	95,871	431,434	14,504	−4,022
Parkersburg (West Virginia)	316,054	47,667	254,441	48,826	203,807	23	1,785
Midwest Region	**15,899,864**	**3,236,240**	**11,743,027**	**973,763**	**10,515,406**	**197,462**	**56,397**
Aberdeen (South Dakota)	109,022	11,215	90,055	18,399	71,067	1	589
Chicago (See (b) below)	7,369,314	1,535,638	5,476,420	325,013	5,048,837	79,404	23,166
Des Moines (Iowa)	840,306	193,574	601,615	94,256	503,318	311	5,731
Fargo (North Dakota)	116,712	13,391	94,946	18,159	76,230	1	556
Milwaukee (Wisconsin)	1,836,200	435,588	1,281,432	109,652	1,164,446	337	6,997
Omaha (Nebraska)	583,218	119,709	421,353	55,053	325,691	38,264	2,344
St. Louis (Missouri)	2,272,287	411,316	1,685,472	149,319	1,496,449	30,411	9,293
St. Paul (Minnesota)	1,693,670	271,455	1,350,767	99,296	1,198,069	47,303	6,099
Springfield (See (b) below)	1,079,134	244,354	740,968	104,617	631,298	1,430	3,622
Southwest Region	**8,864,772**	**1,708,755**	**6,293,129**	**1,147,680**	**5,069,096**	**36,868**	**39,485**
Albuquerque (New Mexico)	218,273	23,513	176,883	33,575	142,073	17	1,218
Austin (See (f) below)	2,773,377	576,857	1,867,961	319,605	1,536,066	2,605	9,685
Cheyenne (Wyoming)	121,153	19,396	80,245	20,834	59,024	3	384
Dallas (See (f) below)	1,917,342	352,296	1,390,066	288,727	1,086,204	5,778	9,357
Denver (Colorado)	880,954	130,187	669,356	84,257	573,977	6,101	5,022
Little Rock (Arkansas)	343,348	52,276	265,069	60,860	202,102	236	1,871
New Orleans (Louisiana)	885,922	113,751	730,844	137,253	588,366	477	4,749
Oklahoma City (Oklahoma)	1,043,659	308,756	613,188	105,967	502,876	63	4,283
Wichita (Kansas)	680,743	131,723	499,516	96,603	378,407	21,589	2,917
Western Region	**11,793,379**	**1,550,650**	**9,440,929**	**1,171,516**	**8,195,468**	**20,441**	**53,503**
Anchorage (Alaska)	227,980	16,218	207,006	14,465	191,708	—	833
Boise (Idaho)	240,173	24,317	209,568	21,499	186,763	206	1,100
Helena (Montana)	123,749	11,902	104,887	22,319	81,725	129	715
Honolulu (Hawaii)	270,224	46,999	215,800	26,304	188,920	—	576
Los Angeles (See (a) below)	4,446,385	658,922	3,481,266	436,015	3,023,097	213	21,941
Phoenix (Arizona)	469,989	47,278	404,024	65,658	335,472	91	2,803
Portland (Oregon)	825,473	96,282	684,072	81,721	598,414	417	3,521
Reno (Nevada)	219,449	32,739	168,283	24,284	142,748	(*)	1,250
Salt Lake City (Utah)	274,262	42,021	223,457	25,114	196,292	491	1,560
San Francisco (See (a) below)	3,501,413	418,904	2,778,186	328,385	2,417,291	18,348	14,162
Seattle (Washington)	1,194,281	155,068	964,381	125,752	833,040	548	5,041
Office of International Operations	**363,818**	**40,803**	**287,639**	**46,092**	**238,078**	**1,336**	**2,133**
Puerto Rico	105,022	338	76,131	3,174	70,924	—	2,034
Other	258,795	40,465	211,508	42,918	167,155	1,336	99
Undistributed:							
Federal tax deposits [7]	−8,541,295	−5,684,294	−2,725,738	—	2,710,676	−34,008	18,947
Gasoline lubricating oil, and excess FICA credits [8]	2,327	61	2,266	2,266			
Transferred to Government of Guam	−2,586	—	−2,586	—	−2,586	—	—
Withheld taxes of Federal employees	−16,538	—	−16,538	—	−16,538	—	—
Clearing account for Excise taxes—aviation fuel and oil—Air Force and Navy	17	—	—	—	—	—	—
Presidential Election Fund [9]	540	—	540	—	540	—	—
Earned Income Credits [10]	1,888	—	1,888	—	1,888	—	—
Totals for States not shown above							
(a) California	7,947,798	1,077,826	6,259,452	764,400	5,440,388	18,561	36,103
(b) Illinois	8,448,448	1,779,992	6,217,387	429,630	5,680,135	80,834	26,788
(c) New York	10,531,860	2,665,244	7,359,509	606,666	6,697,795	9,373	45,675
(d) Ohio	4,804,660	850,121	3,612,245	307,647	3,277,937	6,615	20,046
(e) Pennsylvania	4,669,386	648,125	3,693,886	364,736	3,221,359	92,936	14,855
(f) Texas	4,690,719	929,153	3,258,026	608,332	2,622,270	8,383	19,042

TQ Table 1.—Internal revenue collections by sources and by internal revenue regions, districts, States, and other areas—Continued (In thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas [1] (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Estate tax	Gift tax	Excise taxes total (sum of columns 11, 26, 30, 36, 41, and 55)	Total (sum of columns 12, 18 and 22)	Alcohol taxes: Distilled spirits taxes: Total	Imported (Collected by Customs	Domestic [11]	Rectification [11]	Occupational [12]	Other [12]
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
United States, total	**1,367,935**	**117,312**	**4,518,008**	**1,305,841**	**876,517**	**148,906**	**699,236**	**21,808**	**6,428**	**139**
North-Atlantic Region	**273,131**	**21,256**	**465,753**	**123,868**	**94,250**	**44,872**	**47,991**	**265**	**1,122**	**(*)**
Albany (See (c) below)	7,920	338	2,405	192	117	—	1	—	116	—
Augusta (Maine)	4,122	1,699	4,224	1,038	991	—	957	8	27	—
Boston (Massachusetts)	32,273	2,367	76,764	39,694	37,202	17,206	19,615	171	210	—
Brooklyn (See (c) below)	99,992	1,084	53,922	4,013	2,844	—	2,709	(*)	135	—
Buffalo (See (c) below)	33,272	792	35,417	14,769	211	—	—	—	211	—
Burlington (Vermont)	2,950	26	990	41	22	—	—	—	22	—
Hartford (Connecticut)	28,632	1,934	74,730	24,276	24,188	—	23,935	82	170	(*)
Manhattan (See (c) below)	54,949	12,762	204,254	31,487	27,820	27,666	—	—	155	—
Portsmouth (New Hampshire)	4,989	188	6,856	5,221	783	—	757	4	22	—
Providence (Rhode Island)	4,030	68	6,190	3,137	71	—	17	—	54	—
Mid-Atlantic Region	**155,282**	**11,327**	**720,408**	**243,874**	**184,684**	**14,297**	**167,102**	**2,148**	**1,094**	**44**
Baltimore (Maryland & D.C.)	27,143	2,207	101,394	68,748	59,513	14,297	44,395	606	212	3
Newark (New Jersey)	43,269	2,388	140,724	82,355	62,202	—	61,659	266	277	—
Philadelphia (See (e) below)	42,313	2,850	151,957	52,125	33,652	—	32,234	1,149	269	(*)
Pittsburgh (See (e) below)	15,528	1,148	113,578	29,174	24,374	—	23,970	100	264	39
Richmond (Virginia)	22,176	2,020	207,763	11,439	4,914	—	4,844	26	44	—
Wilmington (Delaware)	4,853	715	4,992	32	30	—	—	—	28	2
Southeast Region	**176,189**	**14,654**	**619,834**	**96,652**	**40,063**	**11,167**	**26,422**	**2,155**	**308**	**11**
Atlanta (Georgia)	40,476	1,567	88,271	13,436	2,782	—	2,715	10	52	3
Birmingham (Alabama)	7,914	1,248	37,633	855	790	764	2	—	19	5
Columbia (South Carolina)	7,017	1,150	8,441	156	33	—	(*)	—	33	(*)
Greensboro (North Carolina)	20,042	1,292	362,305	14,567	42	—	8	—	34	—
Jackson (Mississippi)	6,569	890	5,887	55	23	—	1	—	20	2
Jacksonville (Florida)	78,454	6,955	70,861	41,486	24,219	10,403	11,553	2,145	117	(*)
Nashville (Tennessee)	15,717	1,552	46,437	26,097	12,174	—	12,142	—	32	—
Central Region	**143,425**	**15,216**	**897,367**	**345,648**	**307,521**	**37,861**	**252,281**	**16,269**	**1,036**	**75**
Cincinnati (See (d) below)	33,750	2,422	75,973	59,844	48,320	—	47,951	217	151	—
Cleveland (See (d) below)	28,668	1,686	199,795	14,946	11,286	7,838	3,132	35	280	—
Detroit (Michigan)	35,283	7,773	212,447	72,899	57,769	30,022	27,196	127	349	75
Indianapolis (Indiana)	25,697	2,124	93,205	50,193	47,054	—	46,065	809	181	—
Louisville (Kentucky)	13,900	1,010	308,329	145,903	141,263	—	126,130	15,081	52	—
Parkersburg (West Virginia)	6,127	201	7,617	1,863	1,829	—	1,807	—	22	—
Midwest Region	**203,330**	**20,018**	**697,249**	**205,162**	**96,431**	**11,290**	**83,442**	**592**	**1,108**	—
Aberdeen (South Dakota)	4,177	186	3,389	42	28	—	—	—	28	—
Chicago (See (b) below)	57,418	4,178	295,661	43,492	41,567	7,898	33,269	94	307	—
Des Moines (Iowa)	26,461	2,273	16,382	274	67	—	1	—	66	—
Fargo (North Dakota)	4,858	268	3,250	60	55	25	—	—	29	—
Milwaukee (Wisconsin)	18,307	832	100,041	62,333	1,618	799	550	3	265	—
Omaha (Nebraska)	15,467	1,375	25,314	1,509	57	—	—	—	57	—
St. Louis (Missouri)	34,002	6,399	135,098	37,688	14,696	1,868	12,511	205	113	—
St. Paul (Minnesota)	17,103	1,252	53,093	15,453	4,876	700	4,022	24	130	—
Springfield (See (b) below)	25,537	3,254	65,021	44,311	33,466	—	33,088	266	113	—
Southwest Region	**192,845**	**15,687**	**654,356**	**91,723**	**17,103**	**9,303**	**7,166**	**87**	**542**	**4**
Albuquerque (New Mexico)	13,527	371	3,979	478	378	—	353	(*)	25	—
Austin (See (f) below)	67,708	5,239	255,612	19,816	7,791	6,285	1,306	86	113	1
Cheyenne (Wyoming)	12,061	162	9,290	23	18	—	—	—	18	—
Dallas (See (f) below)	31,621	3,993	139,365	23,407	88	—	(*)	—	85	3
Denver (Colorado)	9,769	919	70,723	37,099	78	—	—	—	78	—
Little Rock (Arkansas)	6,369	381	19,253	134	34	—	3	—	31	—
New Orleans (Louisiana)	15,032	1,028	25,267	10,622	8,647	3,018	5,490	1	137	(*)
Oklahoma City (Oklahoma)	13,861	1,788	106,067	76	28	—	3	—	24	—
Wichita (Kansas)	22,898	1,807	24,800	67	42	—	11	—	31	—
Western Region	**220,059**	**18,884**	**562,856**	**172,904**	**110,461**	**20,116**	**88,833**	**289**	**1,219**	**5**
Anchorage (Alaska)	694	37	4,024	31	29	1	—	—	28	—
Boise (Idaho)	3,159	289	2,841	40	19	—	—	—	19	—
Helena (Montana)	3,994	533	2,433	657	641	2	593	1	44	—
Honolulu (Hawaii)	2,896	273	4,256	768	411	357	23	1	31	—
Los Angeles (See (a) below)	83,398	8,837	213,962	54,735	33,624	9,813	23,360	29	422	—
Phoenix (Arizona)	10,142	2,722	5,824	1,221	510	409	—	—	101	—
Portland (Oregon)	14,271	990	29,859	6,026	4,222	323	3,842	7	49	—
Reno (Nevada)	14,692	351	3,384	55	48	—	—	—	44	5
Salt Lake City (Utah)	4,232	281	4,271	12	2	—	—	—	2	—
San Francisco (See (a) below)	66,017	3,555	234,750	89,584	67,055	6,947	59,498	245	366	—
Seattle (Washington)	16,565	1,016	57,251	19,774	3,899	2,264	1,517	6	113	—
Office of International Operations	**3,674**	**270**	**31,431**	**26,009**	**26,005**	—	**26,000**	**4**	**1**	—
Puerto Rico	−8	1	28,560	26,008	26,004	—	26,000	4	—	—
Other	3,682	269	2,871	1	1	—	—	—	1	—
Undistributed:										
Federal tax deposits [7]	—	—	−131,263	—	—	—	—	—	—	—
Gasoline lubricating oil, and excess FICA credits [8]	—	—	—	—	—	—	—	—	—	—
Transferred to Government of Guam	—	—	—	—	—	—	—	—	—	—
Withheld taxes of Federal employees	—	—	—	—	—	—	—	—	—	—
Clearing account for Excise taxes—aviation fuel and oil—Air Force and Navy	—	—	17	—	—	—	—	—	—	—
Presidential Election Fund [9]	—	—	—	—	—	—	—	—	—	—
Earned Income Credits [10]	—	—	—	—	—	—	—	—	—	—
Totals for States not shown above										
(a) California	149,415	12,392	448,713	144,319	100,680	16,760	82,858	274	788	—
(b) Illinois	82,955	7,432	360,682	87,803	75,033	7,898	66,357	359	420	—
(c) New York	196,133	14,975	295,998	50,461	30,993	27,666	2,710	(*)	617	—
(d) Ohio	62,418	4,108	275,769	74,790	59,606	7,838	51,083	252	432	—
(e) Pennsylvania	57,841	3,998	265,535	81,299	58,026	—	56,204	1,250	533	39
(f) Texas	99,330	9,233	394,977	43,223	7,879	6,285	1,306	86	198	3

TQ Table 1.—Internal revenue collections by sources and by internal revenue regions, districts, States, and other areas—Continued (In thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas [1] (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Alcohol taxes—Continued							
	Wines, cordials, etc., taxes				Beer taxes			
	Total	Imported (collected by Customs)	Domestic [11]	Occupational taxes [12]	Total	Imported (collected by Customs)	Domestic [11]	Occupational taxes [12]
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
United States, total	36,687	5,064	29,555	2,067	392,637	6,314	385,058	1,265
North-Atlantic Region	6,323	1,834	4,355	135	23,295	3,766	19,322	207
Albany (See (c) below)	50	—	38	12	25	—	—	25
Augusta (Maine)	30	—	10	20	17	—	—	17
Boston (Massachusetts)	467	420	24	23	2,025	1,603	420	2
Brooklyn (See (c) below)	649	—	641	9	519	—	471	48
Buffalo (See (c) below)	3,606	—	3,583	23	10,951	—	10,906	45
Burlington (Vermont)	19	—	(*)	19	1	—	—	1
Hartford (Connecticut)	19	—	11	9	69	—	49	20
Manhattan (See (c) below)	1,470	1,413	44	12	2,197	2,163	—	35
Portsmouth (New Hampshire)	7	—	4	3	4,431	—	4,418	13
Providence (Rhode Island)	6	—	—	6	3,060	—	3,059	(*)
Mid-Atlantic Region	2,196	712	1,282	202	56,994	520	56,288	187
Baltimore (Maryland & D.C.)	745	712	1	32	8,491	520	7,948	23
Newark (New Jersey)	758	—	689	70	19,395	—	19,382	13
Philadelphia (See (e) below)	236	—	221	15	18,237	—	18,185	52
Pittsburgh (See (e) below)	15	—	3	12	4,785	—	4,731	54
Richmond (Virginia)	441	—	369	72	6,085	—	6,041	43
Wilmington (Delaware)	1	—	—	1	1	—	—	1
Southeast Region	2,708	448	1,860	400	53,881	220	53,461	200
Atlanta (Georgia)	1,847	—	1,759	88	8,808	—	8,782	26
Birmingham (Alabama)	26	13	—	14	39	14	—	25
Columbia (South Carolina)	112	—	76	36	10	—	—	10
Greensboro (North Carolina)	119	—	(*)	119	14,405	—	14,358	48
Jackson (Mississippi)	1	—	—	1	30	—	—	30
Jacksonville (Florida)	597	435	25	137	16,670	206	16,440	23
Nashville (Tennessee)	5	—	—	5	13,919	—	13,881	38
Central Region	1,352	612	350	389	36,776	364	36,326	86
Cincinnati (See (d) below)	164	—	96	68	11,361	—	11,354	7
Cleveland (See (d) below)	546	369	58	119	3,114	12	3,094	9
Detroit (Michigan)	590	244	195	151	14,541	353	14,183	5
Indianapolis (Indiana)	49	—	2	48	3,090	—	3,082	8
Louisville (Kentucky)	2	—	—	2	4,639	—	4,613	25
Parkersburg (West Virginia)	1	—	—	1	32	—	—	32
Midwest Region	1,568	497	1,028	43	107,163	143	106,836	185
Aberdeen (South Dakota)	1	—	—	1	12	—	—	12
Chicago (See (b) below)	1,121	346	764	11	804	98	697	9
Des Moines (Iowa)	12	—	11	2	195	—	178	17
Fargo (North Dakota)	2	1	—	1	4	1	—	3
Milwaukee (Wisconsin)	78	65	4	9	60,638	37	60,569	32
Omaha (Nebraska)	3	—	—	3	1,449	—	1,441	8
St. Louis (Missouri)	275	30	243	3	22,716	3	22,683	29
St. Paul (Minnesota)	67	55	6	6	10,510	4	10,436	70
Springfield (See (b) below)	8	—	1	7	10,836	—	10,831	5
Southwest Region	661	281	89	291	73,960	253	73,444	262
Albuquerque (New Mexico)	1	—	(*)	1	99	—	97	2
Austin (See (f) below)	426	210	(*)	215	11,598	212	11,281	105
Cheyenne (Wyoming)	1	—	—	1	5	—	—	5
Dallas (See (f) below)	55	—	—	55	23,265	—	23,237	28
Denver (Colorado)	4	—	—	4	37,017	—	37,004	13
Little Rock (Arkansas)	93	—	88	4	8	—	—	8
New Orleans (Louisiana)	77	71	1	6	1,898	41	1,826	31
Oklahoma City (Oklahoma)	2	—	(*)	2	46	—	—	46
Wichita (Kansas)	2	—	—	2	24	—	—	24
Western Region	21,875	681	20,586	608	40,568	1,048	39,381	139
Anchorage (Alaska)	1	(*)	(*)	1	1	1	—	(*)
Boise (Idaho)	12	—	—	12	9	—	—	9
Helena (Montana)	4	(*)	—	4	12	1	—	12
Honolulu (Hawaii)	16	12	1	3	341	53	288	1
Los Angeles (See (a) below)	1,244	254	815	165	19,867	744	19,082	41
Phoenix (Arizona)	69	1	—	68	642	—	635	7
Portland (Oregon)	104	18	6	80	1,701	14	1,680	7
Reno (Nevada)	5	—	—	5	1	—	—	1
Salt Lake City (Utah)	(*)	—	—	(*)	10	—	—	10
San Francisco (See (a) below)	20,161	324	19,681	156	2,367	186	2,140	41
Seattle (Washington)	258	62	84	113	15,616	50	15,556	10
Office of International Operations	4	—	4	—	(*)	—	—	(*)
Puerto Rico	4	—	4	—	—	—	—	—
Other	—	—	—	—	(*)	—	—	(*)
Undistributed:								
Federal tax deposits [7]	—	—	—	—	—	—	—	—
Gasoline lubricating oil, and excess FICA credits [8]	—	—	—	—	—	—	—	—
Transferred to Government of Guam	—	—	—	—	—	—	—	—
Withheld taxes of Federal employees	—	—	—	—	—	—	—	—
Clearing account for Excise taxes—aviation fuel and oil—Air Force and Navy	—	—	—	—	—	—	—	—
Presidential Election Fund [9]	—	—	—	—	—	—	—	—
Earned Income Credits [10]	—	—	—	—	—	—	—	—
Totals for States not shown above								
(a) California	21,405	588	20,496	322	22,234	930	21,222	82
(b) Illinois	1,129	346	764	19	11,640	98	11,529	14
(c) New York	5,775	1,413	4,306	56	13,693	2,163	11,377	153
(d) Ohio	709	369	154	187	14,475	12	14,447	16
(e) Pennsylvania	251	—	224	27	23,022	—	22,916	106
(f) Texas	480	210	(*)	270	34,863	212	34,518	133

TQ Table 1.—Internal revenue collections by sources and by internal revenue regions, districts, States, and other areas—Continued (In thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas [1] (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Tobacco taxes			
	Total	Cigarettes	Cigars	Other [13]
	(26)	(27)	(28)	(29)
United States, total	622,821	610,169	11,735	916
North-Atlantic Region	572	30	161	381
Albany (See (c) below)	17	—	15	2
Augusta (Maine)	—	—	—	—
Boston (Massachusetts)	66	—	(*)	66
Brooklyn (See (c) below)	9	(*)	8	—
Buffalo (See (c) below)	—	—	—	—
Burlington (Vermont)	—	—	—	—
Hartford (Connecticut)	74	(*)	74	—
Manhattan (See (c) below)	405	30	63	312
Portsmouth (New Hampshire)	(*)	—	(*)	—
Providence (Rhode Island)	—	—	—	—
Mid-Atlantic Region	171,454	167,991	3,393	71
Baltimore (Maryland & D.C.)	43	—	1	42
Newark (New Jersey)	103	83	3	17
Philadelphia (See (e) below)	3,382	—	3,382	—
Pittsburgh (See (e) below)	1	—	1	—
Richmond (Virginia)	167,926	167,907	7	12
Wilmington (Delaware)	(*)	(*)	—	—
Southeast Region	323,890	319,038	4,534	318
Atlanta (Georgia)	487	—	487	—
Birmingham (Alabama)	1,437	—	1,437	—
Columbia (South Carolina)	—	—	—	—
Greensboro (North Carolina)	319,464	319,038	344	82
Jackson (Mississippi)	—	—	—	—
Jacksonville (Florida)	2,354	(*)	2,265	89
Nashville (Tennessee)	149	—	1	148
Central Region	124,184	123,090	1,053	40
Cincinnati (See (d) below)	—	—	—	—
Cleveland (See (d) below)	180	—	179	1
Detroit (Michigan)	(*)	—	(*)	(*)
Indianapolis (Indiana)	96	—	96	—
Louisville (Kentucky)	123,822	123,090	723	8
Parkersburg (West Virginia)	86	—	54	31
Midwest Region	50	—	3	47
Aberdeen (South Dakota)	—	—	—	—
Chicago (See (b) below)	48	—	1	47
Des Moines (Iowa)	—	—	—	—
Fargo (North Dakota)	(*)	—	—	(*)
Milwaukee (Wisconsin)	2	—	2	(*)
Omaha (Nebraska)	—	—	—	—
St. Louis (Missouri)	(*)	—	—	(*)
St. Paul (Minnesota)	—	—	—	—
Springfield (See (b) below)	—	—	—	—
Southwest Region	88	1	65	22
Albuquerque (New Mexico)	—	—	—	—
Austin (See (f) below)	87	1	65	21
Cheyenne (Wyoming)	—	—	—	—
Dallas (See (f) below)	—	—	—	—
Denver (Colorado)	—	—	—	—
Little Rock (Arkansas)	—	—	—	—
New Orleans (Louisiana)	1	—	(*)	1
Oklahoma City (Oklahoma)	—	—	—	—
Wichita (Kansas)	—	—	—	—
Western Region	44	1	7	37
Anchorage (Alaska)	(*)	—	—	(*)
Boise (Idaho)	—	—	—	—
Helena (Montana)	(*)	—	—	(*)
Honolulu (Hawaii)	3	(*)	—	3
Los Angeles (See (a) below)	34	(*)	7	28
Phoenix (Arizona)	(*)	—	—	(*)
Portland (Oregon)	(*)	—	—	(*)
Reno (Nevada)	(*)	—	(*)	—
Salt Lake City (Utah)	—	—	—	—
San Francisco (See (a) below)	5	1	(*)	4
Seattle (Washington)	1	—	—	1
Office of International Operations	2,538	19	2,519	—
Puerto Rico	2,538	19	2,519	—
Other	—	—	—	—
Undistributed:				
Federal tax deposits [7]	—	—	—	—
Gasoline lubricating oil, and excess FICA credits [8]	—	—	—	—
Transferred to Government of Guam	—	—	—	—
Withheld taxes of Federal employees	—	—	—	—
Clearing account for Excise taxes—aviation fuel and oil—Air Force and Navy	—	—	—	—
Presidential Election Fund [9]	—	—	—	—
Earned Income Credits [10]	—	—	—	—
Totals for States not shown above				
(a) California	39	1	7	32
(b) Illinois	48	—	1	47
(c) New York	432	30	87	315
(d) Ohio	180	—	179	1
(e) Pennsylvania	3,383	—	3,383	—
(f) Texas	87	1	65	21

TQ Table 1.—Internal revenue collections by sources and by internal revenue regions, districts, States, and other areas—Continued
(In thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas [1] (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Manufacturer's excise taxes: Total	Gasoline	Lubricating oil, etc.	Tires (wholly or in part of rubber), inner tubes and tread rubber	Motor vehicle chassis bodies, parts and accessories	Other [12]	Retailer's excise taxes: Total	Non-Commercial aviation fuel gasoline	Non-Commercial aviation fuel other than gasoline
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
United States, total	**1,543,339**	**1,091,428**	**26,035**	**218,038**	**180,550**	**27,288**	**115,052**	**2,965**	**7,706**
North-Atlantic Region	**106,620**	**35,834**	**150**	**51,166**	**3,725**	**15,745**	**5,263**	**199**	**552**
Albany (See (c) below)	617	503	(*)	10	49	55	325	7	12
Augusta (Maine)	1,403	1,234	(*)	148	19	2	411	38	7
Boston (Massachusetts)	13,292	11,461	56	216	213	1,346	919	23	26
Brooklyn (See (c) below)	11,007	2,358	13	7,847	736	53	327	15	30
Buffalo (See (c) below)	14,790	6,251	10	7,311	790	428	1,518	42	240
Burlington (Vermont)	365	304	(*)	18	3	40	171	3	(*)
Hartford (Connecticut)	50,368	3,838	9	33,378	909	12,235	720	42	42
Manhattan (See (c) below)	11,842	7,517	62	2,134	797	1,331	509	20	166
Portsmouth (New Hampshire)	762	393	(*)	47	85	236	250	4	11
Providence (Rhode Island)	2,174	1,973	(*)	57	124	21	113	5	18
Mid-Atlantic Region	**185,874**	**138,314**	**5,602**	**23,176**	**16,705**	**2,076**	**12,885**	**204**	**1,270**
Baltimore (Maryland & D.C.)	20,776	7,763	32	12,778	157	45	1,305	18	30
Newark (New Jersey)	21,951	17,030	939	1,500	1,216	1,266	1,986	57	460
Philadelphia (See (e) below)	61,495	39,024	1,585	7,457	12,749	680	2,792	33	91
Pittsburgh (See (e) below)	75,236	68,752	3,046	1,220	2,283	−65	4,712	48	399
Richmond (Virginia)	6,100	5,457	(*)	218	277	147	1,761	46	100
Wilmington (Delaware)	316	288	—	3	23	3	329	2	191
Southeast Region	**47,293**	**36,370**	**115**	**4,123**	**5,443**	**1,242**	**14,809**	**443**	**852**
Atlanta (Georgia)	8,103	6,433	15	290	1,355	10	2,243	67	222
Birmingham (Alabama)	4,800	2,722	(*)	567	1,312	198	1,390	38	75
Columbia (South Carolina)	6,919	6,603	5	88	152	69	1,723	30	56
Greensboro (North Carolina)	11,860	9,652	1	707	1,468	31	2,455	82	114
Jackson (Mississippi)	4,110	1,717	(*)	2,249	135	8	855	32	30
Jacksonville (Florida)	5,033	3,604	45	138	384	861	3,997	148	218
Nashville (Tennessee)	6,468	5,639	47	82	635	65	2,146	48	137
Central Region	**318,173**	**98,993**	**1,912**	**127,435**	**89,073**	**760**	**14,802**	**342**	**906**
Cincinnati (See (d) below)	5,776	4,193	9	976	572	26	1,043	36	87
Cleveland (See (d) below)	178,054	43,830	674	124,489	8,899	162	5,050	46	427
Detroit (Michigan)	95,847	18,299	82	1,769	75,274	424	2,608	67	125
Indianapolis (Indiana)	13,046	9,544	5	34	3,330	132	3,299	147	154
Louisville (Kentucky)	24,466	22,427	1,132	104	791	12	2,265	26	59
Parkersburg (West Virginia)	984	699	10	62	209	4	537	20	54
Midwest Region	**192,541**	**147,352**	**2,243**	**3,907**	**35,210**	**3,828**	**18,401**	**357**	**1,107**
Aberdeen (South Dakota)	1,511	1,394	3	3	112	(*)	479	18	13
Chicago (See (b) below)	113,933	81,684	1,518	1,891	27,116	1,724	6,165	54	171
Des Moines (Iowa)	7,202	4,778	42	1,179	1,093	111	2,018	46	81
Fargo (North Dakota)	2,570	1,199	9	15	1,348	—	461	35	17
Milwaukee (Wisconsin)	19,973	17,105	63	112	2,311	382	1,987	42	168
Omaha (Nebraska)	2,113	1,787	60	4	210	53	1,102	34	94
St. Louis (Missouri)	20,093	17,677	259	625	1,482	49	2,756	56	294
St. Paul (Minnesota)	15,162	12,752	289	64	627	1,431	1,935	41	123
Springfield (See (b) below)	9,983	8,976	1	16	911	79	1,498	30	146
Southwest Region	**509,603**	**487,374**	**12,583**	**1,821**	**6,936**	**889**	**28,802**	**749**	**2,116**
Albuquerque (New Mexico)	2,496	1,566	(*)	13	916	(*)	1,055	43	51
Austin (See (f) below)	279,749	269,143	8,491	1,153	940	21	10,687	163	981
Cheyenne (Wyoming)	6,755	6,739	1	2	10	2	829	21	18
Dallas (See (f) below)	85,273	81,082	2,083	289	1,628	190	6,577	212	240
Denver (Colorado)	9,396	8,411	(*)	86	729	170	1,093	51	154
Little Rock (Arkansas)	18,678	17,806	80	14	425	352	1,487	61	37
New Orleans (Louisiana)	8,940	8,120	70	8	662	79	1,570	76	203
Oklahoma City (Oklahoma)	83,392	80,279	1,741	234	1,088	50	3,512	62	336
Wichita (Kansas)	14,924	14,226	116	22	536	24	1,993	59	95
Western Region	**183,166**	**147,191**	**3,430**	**6,340**	**23,458**	**2,747**	**20,068**	**671**	**903**
Anchorage (Alaska)	34	2	(*)	2	30	(*)	267	32	24
Boise (Idaho)	731	621	(*)	45	32	32	734	45	89
Helena (Montana)	338	286	—	11	34	7	633	32	29
Honolulu (Hawaii)	68	5	—	49	8	6	71	5	4
Los Angeles (See (a) below)	56,428	45,266	1,163	5,433	3,331	1,235	5,965	162	280
Phoenix (Arizona)	458	181	(*)	53	120	104	1,491	60	73
Portland (Oregon)	9,946	3,301	19	156	6,110	360	1,294	56	101
Reno (Nevada)	549	533	—	9	7	(*)	485	15	12
Salt Lake City (Utah)	1,925	1,079	(*)	27	129	690	618	17	41
San Francisco (See (a) below)	97,339	93,425	2,238	496	1,026	155	7,502	187	203
Seattle (Washington)	15,349	2,492	10	60	12,630	158	1,007	59	49
Office of International Operations	**71**	—	—	**70**	(*)	(*)	23	—	—
Puerto Rico	—	—	—	—	—	—	—	—	—
Other	71	—	—	70	(*)	(*)	23	—	—
Undistributed:									
Federal tax deposits [7]	—	—	—	—	—	—	—	—	—
Gasoline lubricating oil, and excess FICA credits [8]	—	—	—	—	—	—	—	—	—
Transferred to Government of Guam	—	—	—	—	—	—	—	—	—
Withheld taxes of Federal employees	—	—	—	—	—	—	—	—	—
Clearing account for Excise taxes—aviation fuel and oil—Air Force and Navy	—	—	—	—	—	—	—	—	—
Presidential Election Fund [9]	—	—	—	—	—	—	—	—	—
Earned Income Credits [10]	—	—	—	—	—	—	—	—	—
Totals for States not shown above									
(a) California	153,767	138,690	3,401	5,928	4,357	1,391	13,467	349	483
(b) Illinois	123,916	90,660	1,519	1,907	28,027	1,803	7,664	84	317
(c) New York	38,257	16,630	86	17,302	2,372	1,867	2,678	85	448
(d) Ohio	183,830	48,023	683	125,465	9,471	188	6,093	82	514
(e) Pennsylvania	136,731	107,776	4,632	8,677	15,032	614	7,504	81	490
(f) Texas	365,022	350,225	10,574	1,442	2,569	212	17,264	376	1,221

TQ Table 1.—Internal revenue collections by sources and by internal revenue regions, districts, States, and other areas—Continued
(In thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas [1] (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Retailer's excise taxes—Continued: Diesel and special motor fuels	Other [12]	Miscellaneous excise taxes: Total	Telephone and teletypewriter services	Transportation of persons by air	Use of international air travel facilities	Transportation of property by air	Sugar
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
United States, total	**104,381**	(*)	**955,278**	**543,472**	**230,864**	**14,229**	**11,408**	**11**
North-Atlantic Region	**4,511**	—	**134,957**	**78,032**	**33,866**	**5,088**	**1,640**	**−3**
Albany (See (c) below)	306	—	1,348	524	25	—	1	—
Augusta (Maine)	367	—	801	114	12	—	(*)	—
Boston (Massachusetts)	870	—	22,421	19,964	193	(*)	7	—
Brooklyn (See (c) below)	281	—	37,026	12	32,480	1,526	1,605	—
Buffalo (See (c) below)	1,236	—	4,586	2,411	52	—	3	−3
Burlington (Vermont)	168	—	330	51	5	—	9	(*)
Hartford (Connecticut)	636	—	8,820	7,292	41	(*)	(*)	—
Manhattan (See (c) below)	323	—	58,745	47,603	1,050	3,561	11	—
Portsmouth (New Hampshire)	234	—	504	61	2	—	(*)	—
Providence (Rhode Island)	90	—	375	(*)	7	—	3	—
Mid-Atlantic Region	**11,410**	—	**83,226**	**64,154**	**246**	**2**	**145**	—
Baltimore (Maryland & D.C.)	1,257	—	13,310	10,437	14	—	1	—
Newark (New Jersey)	1,469	—	24,498	20,481	54	(*)	8	—
Philadelphia (See (e) below)	2,667	—	26,188	20,767	79	1	57	—
Pittsburgh (See (e) below)	4,266	—	5,533	2,394	45	(*)	3	—
Richmond (Virginia)	1,615	—	12,900	10,076	51	1	10	—
Wilmington (Delaware)	136	—	798	(*)	4	—	66	—
Southeast Region	**13,514**	—	**174,881**	**74,334**	**74,471**	**2,333**	**1,925**	(*)
Atlanta (Georgia)	1,955	—	67,424	32,194	31,143	370	71	(*)
Birmingham (Alabama)	1,278	—	30,145	27,690	4	—	—	—
Columbia (South Carolina)	1,637	—	2,006	527	25	(*)	1	—
Greensboro (North Carolina)	2,259	—	12,722	5,682	2,520	8	128	(*)
Jackson (Mississippi)	793	—	1,575	136	12	—	20	—
Jacksonville (Florida)	3,631	—	45,927	6,551	32,213	1,782	738	(*)
Nashville (Tennessee)	1,962	—	15,082	1,554	8,553	173	967	—
Central Region	**13,554**	—	**74,439**	**53,285**	**371**	**5**	**252**	(*)
Cincinnati (See (d) below)	921	—	8,042	5,348	172	(*)	2	—
Cleveland (See (d) below)	4,577	—	19,139	14,389	54	(*)	17	—
Detroit (Michigan)	2,416	—	22,084	16,031	58	1	220	(*)
Indianapolis (Indiana)	2,997	—	16,281	11,594	50	3	8	—
Louisville (Kentucky)	2,180	—	2,202	349	23	—	5	—
Parkersburg (West Virginia)	464	—	6,692	5,573	14	(*)	(*)	—
Midwest Region	**16,938**	(*)	**296,526**	**179,078**	**81,195**	**3,380**	**4,988**	(*)
Aberdeen (South Dakota)	448	—	825	194	3	—	(*)	—
Chicago (See (b) below)	5,940	—	99,685	45,949	42,333	1,876	1,941	(*)
Des Moines (Iowa)	1,891	—	4,033	1,369	21	—	16	—
Fargo (North Dakota)	408	—	918	245	(*)	(*)	—	—
Milwaukee (Wisconsin)	1,777	—	16,625	12,894	173	(*)	32	—
Omaha (Nebraska)	975	—	34,755	33,202	9	—	—	(*)
St. Louis (Missouri)	2,406	(*)	115,888	81,419	26,716	795	2,487	—
St. Paul (Minnesota)	1,770	—	18,585	850	11,876	708	511	(*)
Springfield (See (b) below)	1,322	—	5,212	2,957	65	1	1	—
Southwest Region	**25,937**	—	**66,245**	**26,443**	**16,116**	**476**	**611**	**13**
Albuquerque (New Mexico)	961	—	656	41	7	—	1	—
Austin (See (f) below)	9,543	—	11,511	629	5,538	155	144	(*)
Cheyenne (Wyoming)	790	—	584	36	4	—	(*)	—
Dallas (See (f) below)	6,124	—	17,405	4,562	6,799	279	302	13
Denver (Colorado)	888	—	23,376	18,025	3,294	20	111	—
Little Rock (Arkansas)	1,389	—	2,354	587	20	—	2	—
New Orleans (Louisiana)	1,291	—	3,238	634	380	21	3	—
Oklahoma City (Oklahoma)	3,113	—	3,160	333	32	—	47	—
Wichita (Kansas)	1,839	—	3,961	1,596	41	(*)	1	—
Western Region	**18,494**	—	**122,536**	**68,117**	**23,091**	**2,358**	**1,847**	**1**
Anchorage (Alaska)	211	—	3,104	903	991	65	595	—
Boise (Idaho)	599	—	1,058	58	4	—	—	—
Helena (Montana)	573	—	847	97	2	—	—	—
Honolulu (Hawaii)	62	—	1,626	2	1,001	29	63	—
Los Angeles (See (a) below)	5,522	—	40,206	11,509	19,827	1,519	1,027	—
Phoenix (Arizona)	1,358	—	1,334	30	85	—	1	—
Portland (Oregon)	1,138	—	3,813	552	18	—	58	(*)
Reno (Nevada)	459	—	3,781	43	89	(*)	3	—
Salt Lake City (Utah)	560	—	1,044	43	18	—	1	—
San Francisco (See (a) below)	7,112	—	48,950	41,999	226	509	65	(*)
Seattle (Washington)	900	—	16,774	12,882	829	235	33	—
Office of International Operations	**23**	—	**2,468**	**29**	**1,507**	**588**	—	—
Puerto Rico	—	—	3	—	(*)	1	—	—
Other	23	—	2,465	29	1,506	587	—	—
Undistributed:								
Federal tax deposits [7]	—	—	—	—	—	—	—	—
Gasoline lubricating oil, and excess FICA credits [8]	—	—	—	—	—	—	—	—
Transferred to Government of Guam	—	—	—	—	—	—	—	—
Withheld taxes of Federal employees	—	—	—	—	—	—	—	—
Clearing account for Excise taxes—aviation fuel and oil—Air Force and Navy	—	—	—	—	—	—	—	—
Presidential Election Fund [9]	—	—	—	—	—	—	—	—
Earned Income Credits [10]	—	—	—	—	—	—	—	—
Totals for States not shown above								
(a) California	12,635	—	89,156	53,508	20,053	2,028	1,092	1
(b) Illinois	7,262	—	104,897	48,906	42,397	1,877	1,943	(*)
(c) New York	2,146	—	101,706	50,550	33,607	5,087	1,620	−3
(d) Ohio	5,497	—	27,181	19,737	226	(*)	19	—
(e) Pennsylvania	6,933	—	31,722	23,161	124	1	60	—
(f) Texas	15,667	—	28,916	5,191	12,337	434	446	13

TQ Table 1.—Internal revenue collections by sources and by internal revenue regions, districts, States, and other areas—Continued
(In thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas [1] (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Miscellaneous excise taxes—Continued: Narcotics and marijuana including occupational taxes (47)	Coin-operated gaming devices (48)	Wagering taxes: Occupational (49)	Wagering taxes: Wagers (50)	Use tax on highway motor vehicles (51)	Use tax on civil aircraft (52)	Private foundations net investment income (53)	Other [12] (54)	Unclassified excise tax (55)
United States, total	9	5,328	579	1,144	126,699	11,620	1,212	8,703	−24,324
North-Atlantic Region	1	23	6	60	11,296	1,768	327	2,852	94,473
Albany (See (c) below)	—	—	—	3	760	32	1	3	−94
Augusta (Maine)	(*)	2	—	—	652	15	1	5	570
Boston (Massachusetts)	(*)	15	4	42	2,045	49	26	75	371
Brooklyn (See (c) below)	—	—	—	1	1,323	37	5	38	1,540
Buffalo (See (c) below)	—	—	2	13	2,017	74	5	13	−246
Burlington (Vermont)	—	—	—	—	256	8	(*)	(*)	83
Hartford (Connecticut)	—	—	(*)	(*)	1,203	66	51	167	−9,528
Manhattan (See (c) below)	—	(*)	—	(*)	2,305	1,465	235	2,514	101,265
Portsmouth (New Hampshire)	—	6	1	(*)	413	16	4	2	120
Providence (Rhode Island)	—	—	—	(*)	322	7	(*)	34	391
Mid-Atlantic Region	(*)	500	8	54	16,200	504	154	1,258	23,095
Baltimore (Maryland & D.C.)	—	407	1	−6	2,086	73	42	254	−2,788
Newark (New Jersey)	(*)	16	(*)	19	3,431	105	12	372	9,831
Philadelphia (See (e) below)	—	5	(*)	1	4,653	125	73	428	5,975
Pittsburgh (See (e) below)	(*)	37	3	6	2,871	103	5	65	−1,078
Richmond (Virginia)	—	35	3	33	2,559	72	16	44	7,638
Wilmington (Delaware)	—	—	1	(*)	599	26	6	94	3,517
Southeast Region	(*)	1,232	99	175	17,860	1,901	1	550	−37,691
Atlanta (Georgia)	(*)	19	4	4	2,498	846	−23	297	−3,423
Birmingham (Alabama)	—	(*)	6	34	2,310	75	1	26	−995
Columbia (South Carolina)	—	201	4	3	1,180	36	11	17	−2,362
Greensboro (North Carolina)	—	3	22	17	4,113	190	7	30	1,238
Jackson (Mississippi)	—	112	21	5	1,221	45	1	2	−707
Jacksonville (Florida)	(*)	1	1	55	4,049	435	2	100	−27,936
Nashville (Tennessee)	—	896	41	56	2,489	274	1	77	−3,506
Central Region	1	257	96	59	18,960	728	123	307	20,121
Cincinnati (See (d) below)	(*)	20	4	2	2,315	96	11	72	1,268
Cleveland (See (d) below)	(*)	32	12	14	4,323	151	7	139	−17,573
Detroit (Michigan)	1	(*)	1	4	5,324	286	94	63	19,009
Indianapolis (Indiana)	—	29	42	24	4,385	125	7	15	10,289
Louisville (Kentucky)	—	13	11	8	1,734	44	2	12	9,672
Parkersburg (West Virginia)	—	163	26	7	879	26	3	2	−2,544
Midwest Region	3	148	24	28	22,149	3,780	344	1,409	−15,431
Aberdeen (South Dakota)	1	32	1	(*)	573	21	—	(*)	531
Chicago (See (b) below)	(*)	11	2	10	4,732	1,713	36	1,081	32,339
Des Moines (Iowa)	—	—	3	6	2,533	77	3	6	2,855
Fargo (North Dakota)	—	—	—	—	619	36	(*)	18	−759
Milwaukee (Wisconsin)	1	—	—	—	3,290	143	3	90	−879
Omaha (Nebraska)	—	19	10	3	1,424	68	6	14	−14,166
St. Louis (Missouri)	(*)	56	1	2	3,320	1,026	7	60	−41,327
St. Paul (Minnesota)	1	6	6	5	3,642	603	283	94	1,958
Springfield (See (b) below)	—	25	2	3	2,017	93	5	45	4,017
Southwest Region	2	75	40	31	19,742	1,370	74	1,252	−42,104
Albuquerque (New Mexico)	—	4	—	(*)	556	44	2	2	−706
Austin (See (f) below)	(*)	(*)	3	5	4,193	287	25	530	−66,237
Cheyenne (Wyoming)	—	9	—	(*)	464	57	—	14	1,099
Dallas (See (f) below)	(*)	12	5	2	4,940	337	31	123	6,703
Denver (Colorado)	1	13	4	(*)	1,676	147	−8	93	−242
Little Rock (Arkansas)	—	4	9	9	1,595	68	1	59	−3,400
New Orleans (Louisiana)	—	7	14	9	1,813	93	15	247	897
Oklahoma City (Oklahoma)	—	25	5	1	2,317	245	7	147	15,926
Wichita (Kansas)	—	1	(*)	4	2,190	91	1	37	3,854
Western Region	2	3,093	305	737	20,268	1,569	110	1,039	64,137
Anchorage (Alaska)	—	—	5	(*)	385	156	(*)	3	588
Boise (Idaho)	—	—	1	—	932	30	1	34	279
Helena (Montana)	—	48	11	1	638	33	2	14	−43
Honolulu (Hawaii)	—	55	(*)	(*)	410	50	8	7	1,720
Los Angeles (See (a) below)	—	8	—	(*)	5,245	587	62	422	56,595
Phoenix (Arizona)	(*)	7	1	—	1,108	80	1	21	1,319
Portland (Oregon)	(*)	233	1	(*)	2,816	98	8	28	8,780
Reno (Nevada)	(*)	2,555	72	666	300	48	2	3	−1,488
Salt Lake City (Utah)	—	87	38	2	814	30	7	4	672
San Francisco (See (a) below)	1	20	(*)	1	5,442	345	15	327	−8,631
Seattle (Washington)	1	80	177	66	2,178	114	2	175	4,346
Office of International Operations	—	—	—	—	224	1	78	41	322
Puerto Rico	—	—	—	—	—	1	1	—	11
Other	—	—	—	—	224	1	78	41	311
Undistributed:									
Federal tax deposits [7]	—	—	—	—	—	—	—	—	−131,263
Gasoline lubricating oil, and excess FICA credits [8]	—	—	—	—	—	—	—	—	—
Transferred to Government of Guam	—	—	—	—	—	—	—	—	—
Withheld taxes of Federal employees	—	—	—	—	—	—	—	—	—
Clearing account for Excise taxes—aviation fuel and oil—Air Force and Navy	—	—	—	—	—	—	—	—	17
Presidential Election Fund [9]	—	—	—	—	—	—	—	—	—
Earned Income Credits [10]	—	—	—	—	—	—	—	—	—
Totals for States not shown above									
(a) California	1	28	(*)	1	10,686	932	77	749	47,964
(b) Illinois	(*)	35	4	12	6,749	1,806	42	1,126	36,356
(c) New York	—	(*)	2	18	6,405	1,607	245	2,568	102,465
(d) Ohio	(*)	51	16	16	6,638	247	18	211	−16,305
(e) Pennsylvania	(*)	42	4	7	7,525	227	78	493	4,896
(f) Texas	1	12	8	8	9,132	625	57	653	−59,533

TQ Table 2.—Internal revenue collections by sources and fiscal year quarterly comparison; 7/1/75 to 9/30/75 and 7/1/76 to 9/30/76
(In thousands of dollars)

Sources of revenue	1975 Quarter (7/1/75 to 9/30/75)	1976 Quarter (7/1/76 to 9/30/76)
Grand total, all sources	67,159,753	75,462,780
Corporation income taxes, total [13]	9,159,982	9,808,905
Regular	9,150,895	9,804,197
Exempt organization business income tax	9,087	4,708
Individual income and employment taxes, total	52,238,589	59,650,620
Income tax not withheld and SECA [3 4 14]	6,456,685	7,077,862
Income tax withheld and FICA [3 4 6 13]	45,069,600	51,731,173
Railroad retirement, total [10]	397,379	464,207
Unemployment insurance, employers of 1 or more persons at any time in each of 20 calendar weeks, or paid wages of $1,500 or more in any calendar quarter, taxed 3.2 percent, effective January 1, 1974, on taxable portion of wages up to $4,200	314,925	377,378
Estate tax, graduated rates from 3 percent on first $5,000 of net estate in excess of $60,000 exemption to 77 percent on portion over $10,000,000; credit allowed for State death taxes	1,288,676	1,367,935
Gift tax, graduated rates from 2¼ percent on first $5,000 of net gifts in excess of $30,000 exemption to 57¾ percent on portion over $10,000,000; $3,000 annual exclusion for each donee	95,896	117,312
Excise taxes, total	4,376,610	4,518,008
Alcohol taxes, total	1,334,508	1,305,841
Distilled spirits taxes, total	918,466	876,517
Imported (collected by Customs, rates same as domestic)	134,007	148,906
Domestic, $10.50 per proof gallon or wine gallon when below proof [11]	764,390	699,236
Rectification, 30 cents per proof gallon [11]	16,241	21,808
Occupational taxes		
Nonbeverage manufacturers of spirits, $25, $50, $100, per year	20	38
Rectifiers:		
Less than 20,000 proof gallons, $110 per year	1	1
20,000 proof gallons or more, $220 per year	3	6
Retail dealers in liquor or medicinal spirits, $54 per year	3,578	6,122
Wholesale liquor dealers, $225 per year	154	260
Manufacturers of stills, $55 per year	1	2
Seizures, penalties, etc.	71	139
Stills or condensers manufactured, $22 each	(*)	(*)
Wines, cordials, etc., taxes, total	33,531	36,687
Imported (collected by Customs, rates same as domestic)	4,113	5,064
Domestic (Still-wines, 17 cents, 67 cents, $2.25 per wine gallon, sparkling wines, $3.40; artificially carbonated wines, $2.40; liqueurs, cordials, $1.92)	27,881	29,555
Occupational taxes:		
Retail dealers in wines or in wines and beer, $54 per year	1,427	1,902
Wholesale dealers in wines or in wines and beer, $225 per year	110	165
Beer taxes, total	382,511	392,637
Imported (collected by Customs, rates same as domestic)	3,812	6,314
Domestic, $9 per barrel of 31 gallons [11]	377,848	385,058
Occupational taxes:		
Brewers:		
Less than 500 barrels, $55 per year	(*)	(*)
500 barrels or more, $110 per year	1	4
Retail dealers in beer, $24 per year (includes limited retail dealers in wines or beer, $2.20 per month)	701	1,004
Wholesale dealers in beer, $123 per year	148	257
Tobacco taxes, total	596,394	622,821
Cigarettes, total	583,198	610,169
Small (Class A), $4 per thousand	583,194	610,167
Large (Class B), $8.40 per thousand, except if over 6½ inches long $4 per thousand for each 2¼ inches or fraction thereof [11]	3	2
Prepayments	(*)	—
Cigars, total	12,494	11,735
Large cigars, total [11]	11,967	11,301
Class A (Retailing at not over 2½ cents each), $2.50 per thousand	2	2
Class B (Over 2½ cents, not over 4 cents each), $3 per thousand	281	191
Class C (Over 4 cents, not over 6 cents each), $4 per thousand	1,442	1,057
Class D (Over 6 cents, not over 8 cents each), $7 per thousand	2,097	2,547
Class E (Over 8 cents, not over 15 cents each), $10 per thousand	4,474	3,836
Class F (Over 15 cents, not over 20 cents each), $15 per thousand	2,547	2,545
Class G (Over 20 cents each), $20 per thousand	1,124	1,123
Small cigars, 75 cents per thousand	519	428
Prepayments	8	6
Imported cigars, cigarettes, cigarette papers and cigarette tubes (collected by Customs, rates same as domestic)	382	594
Miscellaneous Tobacco	(*)	—
Cigarette papers and tubes, papers one-half cent per 50; tubes 1 cent per 50	321	322

TQ Table 2.—Internal revenue collections by sources and fiscal year quarterly comparison; 7/1/75 to 9/30/75 and 7/1/76 to 9/30/76—Continued (In thousands of dollars)

Sources of revenue	1975 Quarter (7/1/75 to 9/30/75)	1976 Quarter (7/1/76 to 9/30/76)
Excise taxes—Continued		
Manufacturer's excise taxes, total	1,385,668	1,543,339
Gasoline, 4 cents per gallon	1,036,242	1,091,428
Lubricating oil, etc., 6 cents per gallon	23,300	26,035
Tires (wholly or in part of rubber), inner tubes, and tread rubber:		
Tires, highway type, 10 cents per pound, other, 5 cents per pound except laminated tires (other than type used on highway vehicles), 1 cent per pound	179,647	203,871
Inner tubes, 10 cents per pound	6,587	7,765
Tread rubber, 5 cents per pound	6,131	6,402
Motor vehicles, chassis, bodies, parts, and accessories:		
Passenger automobiles, chassis, bodies, etc., 7 percent [17]	309	79
Trucks, and buses, chassis, bodies, etc., 10 percent [17]	81,719	138,750
Parts and accessories for trucks and buses, 8 percent	28,629	41,720
Pistols and revolvers, 10 percent	2,722	3,555
Fishing rods, creels, etc., 10 percent	5,486	7,428
Bows and arrows, 11 percent	1,266	1,211
Firearms (other than pistols and revolvers), shells and cartridges, 11 percent	13,558	15,094
Other [18]	72	—
Retailer's excise taxes, total	102,266	115,052
Noncommercial aviation gasoline, 3 cents per gallon	2,583	2,965
Noncommercial aviation fuel other than gasoline, 7 cents per gallon	6,414	7,706
Diesel and special motor fuels, 4 cents per gallon (in some instances 2 cents per gallon)	93,268	104,381
Other [18]	—	(*)
Miscellaneous excise taxes, total	889,469	955,278
Telephone and teletypewriter exchanges services [19]	501,567	543,472
Transportation of persons by air, 8 percent (which was increased from 5 percent effective July 1, 1970)	192,242	230,864
Transportation of property by air, 5 percent	11,013	11,408
Use of international air-travel facilities, $3 per person	13,013	14,229
Sugar, approximately half-cent per pound [20]	28,060	11
Narcotics and marijuana, total [21]	46	9
Narcotics	—	—
Marijuana	46	9
Coin-operated gaming devices, $250 per device per year	5,090	5,328
Wagering taxes:		
Occupational tax, $500 per year [22]	497	579
Wagers, 2 percent of amount waged [22]	988	1,144
Use tax on highway vehicles weighing over 26,000 pounds, $3 per 1,000 pounds per year (installment privileges permitted)	119,580	126,699
Use tax on civil aircraft, $25 per year with an additional 2 cents per pound on nonturbine engine powered over 2,500 pounds or 3½ cents per pound on turbine engine powered	11,207	11,620
Adulterated butter and filled cheese (imported and domestic), process or renovated butter and imported oleo margarine [24]	1	1
Firearms transfer and occupational taxes [25]	78	108
Interest equalization [26]	218	526
Foreign insurance	4,850	7,607
Exempt organizations, total	1,067	1,522
Net investment income, 4 percent	891	1,212
Self dealing, 5 percent on self-dealer, lesser of $10,000 or 2½ percent on foundation manager	40	59
Excess business holdings, 5 percent on foundation	(*)	—
Taxable expenditures, 10 percent on foundation, lesser of $5,000 or 2½ percent on foundation	(*)	21
Failure to timely file certain information returns, $10 per day up to a maximum of $5,000	110	169
Failure to distribute income, 15 percent of undistributed income	26	61
Investments which jeopardize charitable purpose, 5 percent on foundations, lesser of $5,000 or 5 percent on foundation manager	—	(*)
Assessable penalties under Chapter 42	—	—
Tax on determination of status	—	—
Employee pension plans, total	40	164
Prohibited transactions, 5 percent	40	65
Excess contributions to an IRA, 6 percent	—	99
Failure to meet funding standards, 5 percent	—	(*)
Other	–89	–13
Unclassified excise taxes	68,306	–24,324

TQ Table 3.—Internal revenue collections by principal sources, fiscal years 1940 through 1976, plus 7/1/76 to 9/30/76 quarter (In thousands of dollars)

Fiscal year ended June 30	Total internal revenue collections	Income and profits taxes: Total	Income and profits taxes: Corporation income and profits taxes [2 17]	Income and profits taxes: Individual income taxes [8 9 14 15]	Employment taxes [3 35]	Estate and gift taxes	Alcohol taxes [11]	Tobacco taxes [11]	Manufactures excise taxes	All other taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1940	5,340,452	2,129,609	1,147,592	982,017	833,521	360,071	624,253	608,518	447,088	337,392
1941	7,370,108	3,471,124	2,053,469	1,417,655	925,856	407,058	820,056	698,077	617,373	430,564
1942	13,047,869	8,006,884	4,744,083	3,262,800	1,185,362	432,540	1,048,517	780,982	771,902	821,682
1943	22,371,386	16,298,888	9,668,956	6,629,932	1,498,705	447,496	1,423,646	923,857	504,746	1,274,048
1944	40,121,760	33,027,802	14,766,796	18,261,005	1,738,372	511,210	1,618,775	988,483	503,462	1,733,655
1945	43,800,388	35,061,526	16,027,213	19,034,313	1,779,177	643,055	2,309,866	932,145	782,511	2,292,108
1946	40,672,097	31,258,138	12,553,602	18,704,536	1,700,828	676,832	2,526,165	1,165,519	922,671	2,421,944
1947	39,108,386	29,019,756	9,676,459	19,343,297	2,024,365	779,291	2,474,762	1,237,768	1,425,260	2,147,184
1948	41,864,542	31,172,191	10,174,410	20,997,781	2,381,342	899,345	2,255,327	1,300,280	1,649,234	2,206,823
1949	40,463,125	29,605,491	11,553,669	18,051,822	2,476,113	796,538	2,210,607	1,321,875	1,771,533	2,280,969
1950	38,957,132	28,007,659	10,854,351	17,153,308	2,644,575	706,227	2,219,202	1,328,464	1,836,053	2,214,951
1951	50,445,686	37,384,879	14,387,569	22,997,309	3,627,479	729,730	2,546,808	1,380,396	2,383,677	2,392,719
1952	65,009,586	50,741,017	21,466,910	29,274,107	4,464,264	833,147	2,549,120	1,565,162	2,348,943	2,507,933
1953	69,686,535	54,130,732	21,594,515	32,536,217	4,718,403	891,284	2,780,925	1,654,911	2,862,788	2,647,492
1954	69,919,991	54,360,014	21,546,322	32,813,691	5,107,623	935,121	2,783,012	1,580,229	2,689,133	2,464,859
1955	66,288,692	49,914,826	18,264,720	31,650,106	6,219,665	936,267	2,742,840	1,571,213	2,885,016	2,018,866
1956	75,112,649	56,636,164	21,298,522	35,337,642	7,295,784	1,171,237	2,920,574	1,613,497	3,456,013	2,019,380
1957	80,171,971	60,560,425	21,530,653	39,029,772	7,580,522	1,377,999	2,973,195	1,674,050	3,761,925	2,243,856
1958	79,978,476	59,101,874	20,533,316	38,568,559	8,644,386	1,410,925	2,946,461	1,734,021	3,974,135	2,166,675
1959	79,797,973	58,826,254	18,091,509	40,734,744	8,853,744	1,352,982	3,002,096	1,806,816	3,958,789	1,997,292
1960	91,774,803	67,125,126	22,179,414	44,945,711	11,158,589	1,626,348	3,193,714	1,931,504	4,735,129	2,004,394
1961	94,401,086	67,917,941	21,764,940	46,153,001	12,502,451	1,916,392	3,212,801	1,991,117	4,896,802	1,963,582
1962	99,440,839	71,945,305	21,295,711	50,649,594	12,708,171	2,035,187	3,341,282	2,025,736	5,120,340	2,264,817
1963	105,925,395	75,323,714	22,336,134	52,987,581	15,004,486	2,187,457	3,441,656	2,079,237	5,610,309	2,278,536
1964	112,260,257	78,891,218	24,300,863	54,590,354	17,002,504	2,416,303	3,577,499	2,052,545	6,020,543	2,299,645
1965	114,434,634	79,792,016	26,131,334	53,660,683	17,104,306	2,745,532	3,772,634	2,148,594	6,418,145	2,453,406
1966	128,879,961	92,131,794	30,834,243	61,297,552	20,256,133	3,093,922	3,814,378	2,073,956	5,613,869	1,895,909
1967	148,374,815	104,288,420	34,917,825	69,370,595	26,958,241	3,014,406	4,075,723	2,079,869	5,478,347	2,479,809
1968	153,636,838	108,148,565	29,896,520	78,252,045	28,085,898	3,081,979	4,287,237	2,122,277	5,713,973	2,196,909
1969	187,919,560	135,778,052	38,337,646	97,440,406	33,068,657	3,530,065	4,555,560	2,137,585	6,501,146	2,348,495
1970	195,722,096	138,688,568	35,036,983	103,651,585	37,449,188	3,680,076	4,746,382	2,094,212	6,683,061	2,380,609
1971	191,647,198	131,072,374	30,319,953	100,752,421	39,918,690	3,784,283	4,800,482	2,206,585	6,684,799	3,179,985
1972	209,855,737	143,804,732	34,925,546	108,879,186	43,714,001	5,489,969	5,110,001	2,207,273	5,728,657	3,801,104
1973	237,787,204	164,157,315	39,045,309	125,112,006	52,081,709	4,975,862	5,149,513	2,276,951	5,395,750	3,750,104
1974	268,952,254	184,648,094	41,744,444	142,903,650	62,093,632	5,100,675	5,358,477	2,437,005	5,742,154	3,572,217
1975	293,822,726	202,146,097	45,746,660	156,399,437	70,140,809	4,688,079	5,350,858	2,315,090	5,516,611	3,665,182
1976	302,519,792	205,751,753	46,782,956	158,968,797	74,202,853	5,307,466	5,427,722	2,487,894	5,486,106	3,855,998
TQ 1976	75,462,780	49,567,484	9,808,905	39,758,579	19,892,041	1,485,247	1,305,841	622,821	1,543,339	1,046,007

TQ Table 4.—Amount of internal revenue refunds including interest (excluding tax rebates) (In thousands of dollars) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas. (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Total	Corporation income	Individual income and employment taxes: Excessive prepayment	Individual income and employment taxes: Other	Estate	Gift	Excise
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**2,571,508**	**1,324,168**	**891,394**	**279,882**	**30,955**	**849**	**44,260**
North-Atlantic Region	**425,126**	**249,702**	**119,224**	**42,083**	**9,191**	**144**	**4,780**
Albany (See (c) below)	10,395	4,024	4,926	1,221	194	4	27
Augusta (Maine)	5,605	2,335	2,246	984	24	1	14
Boston (Massachusetts)	59,260	34,354	15,476	4,664	4,286	35	444
Brooklyn (See (c) below)	64,283	24,420	30,581	6,116	1,153	19	1,994
Buffalo (See (c) below)	34,342	18,856	11,497	2,852	765	30	342
Burlington (Vermont)	2,420	755	1,178	427	56	(*)	3
Hartford (Connecticut)	59,447	41,122	13,142	3,523	562	10	1,088
Manhattan (See (c) below)	166,381	107,181	36,037	20,463	1,918	17	766
Portsmouth (New Hampshire)	13,320	10,295	2,052	739	181	28	25
Providence (Rhode Island)	9,673	6,360	2,089	1,094	52	(*)	77
Mid-Atlantic Region	**302,044**	**153,923**	**107,678**	**27,220**	**2,972**	**74**	**10,179**
Baltimore (Maryland & D.C.)	57,544	25,266	24,789	5,499	756	17	1,216
Newark (New Jersey)	81,330	33,139	34,129	8,230	1,499	18	4,316
Philadelphia (See (e) below)	53,162	22,697	21,369	5,256	256	11	3,573
Pittsburgh (See (e) below)	58,335	44,527	10,677	2,827	209	20	75
Richmond (Virginia)	34,098	13,718	14,701	4,743	182	6	750
Wilmington (Delaware)	17,575	14,576	2,013	665	70	2	249
Southeast Region	**284,373**	**115,059**	**114,873**	**45,079**	**3,114**	**138**	**6,110**
Atlanta (Georgia)	48,646	21,731	17,234	7,270	204	4	2,202
Birmingham (Alabama)	24,799	10,979	10,562	3,136	129	2	–8
Columbia (South Carolina)	17,451	7,123	7,421	2,600	59	(*)	247
Greensboro (North Carolina)	36,729	17,551	13,737	4,328	410	25	679
Jackson (Mississippi)	13,845	3,430	6,726	3,523	87	24	55
Jacksonville (Florida)	102,256	33,708	46,247	19,595	1,898	81	726
Nashville (Tennessee)	40,647	20,537	12,946	4,627	327	2	2,209
Central Region	**447,270**	**328,091**	**81,780**	**26,302**	**2,592**	**45**	**8,457**
Cincinnati (See (d) below)	111,283	93,563	13,014	3,056	755	1	893
Cleveland (See (d) below)	68,675	45,559	17,443	4,903	340	12	418
Detroit (Michigan)	195,820	153,516	27,316	8,499	496	9	5,984
Indianapolis (Indiana)	36,173	17,526	12,176	5,352	398	9	711
Louisville (Kentucky)	23,693	11,168	8,320	3,400	359	4	442
Parkersburg (West Virginia)	11,626	6,759	3,511	1,092	244	10	9
Midwest Region	**342,377**	**187,363**	**101,461**	**42,798**	**3,239**	**154**	**7,364**
Aberdeen (South Dakota)	4,440	838	1,843	1,703	35	1	21
Chicago (See (b) below)	138,615	84,065	38,328	13,637	1,004	43	1,537
Des Moines (Iowa)	22,791	10,299	7,037	4,836	336	22	262
Fargo (North Dakota)	5,082	1,209	2,372	1,395	39	6	61
Milwaukee (Wisconsin)	36,261	19,456	11,952	3,930	392	29	503
Omaha (Nebraska)	13,339	5,663	4,006	3,334	215	12	110
St. Louis (Missouri)	42,859	17,768	14,467	5,877	468	11	4,268
St. Paul (Minnesota)	52,931	34,560	13,478	4,222	296	15	360
Springfield (See (b) below)	26,059	13,505	7,978	3,864	454	15	242
Southwest Region	**291,423**	**113,718**	**130,089**	**42,597**	**2,896**	**155**	**1,969**
Albuquerque (New Mexico)	6,956	1,367	4,256	1,133	137	12	50
Austin (See (f) below)	93,510	40,858	42,092	9,808	459	39	254
Cheyenne (Wyoming)	3,879	1,396	1,563	818	93	(*)	9
Dallas (See (f) below)	67,442	25,730	29,368	10,393	944	15	992
Denver (Colorado)	30,532	14,417	11,430	4,332	296	5	52
Little Rock (Arkansas)	13,159	4,185	6,181	2,606	77	47	63
New Orleans (Louisiana)	29,534	10,392	13,573	5,048	378	3	140
Oklahoma City (Oklahoma)	25,615	8,488	12,770	3,988	138	28	204
Wichita (Kansas)	20,796	6,885	8,856	4,471	374	6	204
Western Region	**424,167**	**170,200**	**192,802**	**51,822**	**6,595**	**138**	**2,611**
Anchorage (Alaska)	14,436	1,642	11,484	1,191	39	—	80
Boise (Idaho)	6,940	1,749	3,240	1,847	63	5	36
Helena (Montana)	6,109	1,402	2,879	1,673	99	8	49
Honolulu (Hawaii)	12,409	4,644	6,241	1,340	150	6	29
Los Angeles (See (a) below)	158,595	64,786	72,575	16,872	3,257	64	1,042
Phoenix (Arizona)	23,273	7,762	11,717	3,631	162	4	–3
Portland (Oregon)	30,874	13,667	12,236	4,746	169	6	50
Reno (Nevada)	6,788	1,300	4,215	1,187	80	—	5
Salt Lake City (Utah)	10,251	4,142	4,320	1,301	422	12	53
San Francisco (See (a) below)	98,795	36,410	46,934	12,509	1,815	20	1,107
Seattle (Washington)	55,697	32,696	16,961	5,525	339	13	163
Office of International Operations	**45,364**	**5,772**	**37,094**	**1,980**	**357**	**3**	**159**
Puerto Rico	2,361	55	1,691	466	5	(*)	144
Other	43,003	5,717	35,402	1,514	352	3	15
Tax credits considered to be refunds	**4,215**	**—**	**1,888**	**—**	**—**	**—**	**2,327**
Bureau of Customs	**305**	**—**	**—**	**—**	**—**	**—**	**305**
Refund reversals unclassified [1]	**4,842**	**340**	**4,501**	**—**	**—**	**—**	**—**
Totals for States not shown above							
(a) California	257,390	101,196	119,509	29,381	5,072	84	2,149
(b) Illinois	164,674	97,569	46,307	17,501	1,459	58	1,780
(c) New York	275,402	154,481	83,040	30,652	4,029	70	3,130
(d) Ohio	179,958	139,122	30,457	7,958	1,095	13	1,311
(e) Pennsylvania	111,497	67,224	32,046	8,083	466	31	3,648
(f) Texas	160,952	66,588	71,460	20,201	1,403	54	1,246

[1] District office details were not available for refund reversals pending classifications when September 1976 books were closed.
* Less than $500.

TQ Table 5.—Number of internal revenue refunds issued (excluding tax rebates) 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas. (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Total	Corporation income	Individual income and employment taxes: Excessive prepayment	Individual income and employment taxes: Other	Estate	Gift	Excise
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**2,406,769**	**117,638**	**1,660,395**	**607,221**	**8,160**	**1,299**	**12,056**
North-Atlantic Region	**313,903**	**18,750**	**220,243**	**71,923**	**1,259**	**153**	**1,575**
Albany (See (c) below)	16,212	962	11,158	3,898	68	9	117
Augusta (Maine)	9,239	591	5,753	2,778	30	4	83
Boston (Massachusetts)	49,012	4,003	30,947	13,618	182	18	244
Brooklyn (See (c) below)	76,675	2,436	59,951	13,699	279	35	275
Buffalo (See (c) below)	37,403	2,628	25,732	8,586	205	22	230
Burlington (Vermont)	4,767	282	2,898	1,527	19	1	40
Hartford (Connecticut)	34,310	2,063	23,723	8,189	145	25	165
Manhattan (See (c) below)	71,368	4,254	51,126	15,420	265	33	270
Portsmouth (New Hampshire)	7,710	652	4,553	2,365	48	5	87
Providence (Rhode Island)	7,207	879	4,402	1,843	18	1	64
Mid-Atlantic Region	**282,573**	**14,356**	**197,830**	**67,409**	**1,033**	**388**	**1,557**
Baltimore (Maryland & D.C.)	58,944	2,179	44,789	11,486	185	106	199
Newark (New Jersey)	84,512	4,532	59,059	20,078	390	35	418
Philadelphia (See (e) below)	60,474	3,004	41,666	15,242	202	126	234
Pittsburgh (See (e) below)	30,716	1,376	20,779	8,201	130	86	144
Richmond (Virginia)	41,360	2,197	27,837	10,993	108	20	205
Wilmington (Delaware)	6,567	1,068	3,700	1,409	18	15	357
Southeast Region	**352,164**	**15,224**	**240,254**	**93,620**	**1,000**	**136**	**1,930**
Atlanta (Georgia)	51,499	2,228	35,334	13,435	90	21	391
Birmingham (Alabama)	37,320	1,105	26,350	9,593	63	10	199
Columbia (South Carolina)	29,058	1,073	19,687	8,020	56	4	218
Greensboro (North Carolina)	47,603	2,992	32,012	12,240	121	17	221
Jackson (Mississippi)	25,468	703	17,685	6,893	30	8	149
Jacksonville (Florida)	123,913	5,397	84,340	33,060	522	68	526
Nashville (Tennessee)	37,303	1,726	24,846	10,379	118	8	226
Central Region	**241,624**	**14,414**	**161,690**	**63,386**	**709**	**74**	**1,351**
Cincinnati (See (d) below)	38,843	2,396	26,761	9,398	74	8	206
Cleveland (See (d) below)	51,939	3,623	35,237	12,671	134	13	261
Detroit (Michigan)	77,082	4,668	53,747	18,102	166	19	380
Indianapolis (Indiana)	37,759	1,802	23,110	12,283	219	16	329
Louisville (Kentucky)	25,098	1,219	16,164	7,519	74	9	113
Parkersburg (West Virginia)	10,903	706	6,671	3,413	42	9	62
Midwest Region	**327,474**	**17,288**	**201,708**	**104,792**	**1,517**	**224**	**1,945**
Aberdeen (South Dakota)	8,460	374	4,097	3,884	35	1	69
Chicago (See (b) below)	98,406	4,985	66,652	25,976	360	32	401
Des Moines (Iowa)	30,762	1,509	16,033	12,724	227	32	237
Fargo (North Dakota)	8,063	339	4,184	3,382	55	14	89
Milwaukee (Wisconsin)	43,788	2,791	26,764	13,710	194	30	299
Omaha (Nebraska)	17,233	1,011	8,546	7,441	98	32	105
St. Louis (Missouri)	50,556	2,862	32,236	14,893	216	31	318
St. Paul (Minnesota)	41,429	2,283	26,429	12,252	154	25	286
Springfield (See (b) below)	28,777	1,134	16,767	10,530	178	27	141
Southwest Region	**339,177**	**11,924**	**235,199**	**89,209**	**814**	**159**	**1,872**
Albuquerque (New Mexico)	13,164	386	9,556	3,130	28	5	59
Austin (See (f) below)	93,441	2,760	68,894	21,023	169	38	557
Cheyenne (Wyoming)	5,469	318	3,125	1,967	20	2	37
Dallas (See (f) below)	68,417	2,311	47,138	18,364	159	37	408
Denver (Colorado)	32,680	1,605	21,175	9,661	95	14	130
Little Rock (Arkansas)	22,223	844	14,886	6,330	26	13	124
New Orleans (Louisiana)	40,009	1,393	29,051	9,229	96	13	227
Oklahoma City (Oklahoma)	34,469	1,171	23,760	9,215	105	15	203
Wichita (Kansas)	29,305	1,136	17,614	10,290	116	22	127
Western Region	**472,161**	**18,519**	**340,116**	**109,810**	**1,761**	**156**	**1,799**
Anchorage (Alaska)	11,357	252	9,146	1,890	6	—	63
Boise (Idaho)	10,486	405	6,158	3,834	30	4	55
Helena (Montana)	10,929	552	6,233	4,047	30	4	63
Honolulu (Hawaii)	12,745	720	9,460	2,485	37	13	30
Los Angeles (See (a) below)	178,791	6,730	135,978	34,717	765	54	547
Phoenix (Arizona)	28,275	1,187	20,098	6,788	87	9	106
Portland (Oregon)	34,395	1,454	23,394	9,344	80	9	114
Reno (Nevada)	8,998	391	6,344	2,206	20	—	37
Salt Lake City (Utah)	12,914	564	8,526	3,703	33	13	75
San Francisco (See (a) below)	117,846	4,183	85,436	27,177	529	27	494
Seattle (Washington)	45,425	2,081	29,343	13,619	144	23	215
Office of International Operations	**47,678**	**146**	**40,357**	**7,072**	**67**	**9**	**27**
Puerto Rico	6,157	10	3,336	2,788	1	1	21
Other	41,521	136	37,021	4,284	66	8	6
Refund reversals unclassified [1]	30,015	7,017	22,998	—	—	—	—
Totals for States not shown above							
(a) California	296,637	10,913	221,414	61,894	1,294	81	1,041
(b) Illinois	127,183	6,119	83,419	36,506	538	59	542
(c) New York	201,658	10,280	147,967	41,603	817	99	892
(d) Ohio	90,782	6,019	61,998	22,069	208	21	467
(e) Pennsylvania	91,190	4,380	62,445	23,443	332	212	378
(f) Texas	161,858	5,071	116,032	39,387	328	75	965

[1] District office details were not available for refund reversals pending classification when September 1976 books were closed

TQ Table 6.—Number of returns filed by Internal Revenue regions, districts, States, and other areas 7/1/76 to 9/30/76

Internal revenue regions, districts, States and other areas (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table.)	Total tax Returns (1)	Individual income tax (2)	Declaration of estimated tax (3)	Fiduciary (4)	Partnership (5)	Corporation income tax (6)	Estate tax (7)
United States, total	**8,921,588**	**824,184**	**540,883**	**157,779**	**46,043**	**457,164**	**65,694**
North-Atlantic Region	**1,294,215**	**117,630**	**84,581**	**23,015**	**5,398**	**86,043**	**10,520**
Albany (See (c) below)	73,472	4,297	4,911	1,021	337	5,254	843
Augusta (Maine)	45,861	2,749	2,866	637	120	2,537	323
Boston (Massachusetts)	210,970	16,199	14,270	4,300	629	19,391	1,860
Brooklyn (See (c) below)	255,621	33,037	19,994	2,052	874	12,472	2,095
Buffalo (See (c) below)	147,250	12,855	10,611	3,379	703	11,159	1,922
Burlington (Vermont)	24,009	1,261	1,388	370	95	1,493	181
Hartford (Connecticut)	162,179	10,938	10,272	3,406	575	11,375	1,389
Manhattan (See (c) below)	301,258	32,700	15,499	7,052	1,823	16,039	1,352
Portsmouth (New Hampshire)	36,591	1,737	2,499	335	114	2,482	298
Providence (Rhode Island)	37,004	1,857	2,271	463	128	3,841	257
Mid-Atlantic Region	**1,276,076**	**109,966**	**66,105**	**19,097**	**5,315**	**57,117**	**8,571**
Baltimore (Maryland & D.C.)	205,698	28,455	9,990	4,306	1,053	10,797	1,396
Newark (New Jersey)	336,806	33,223	22,839	2,638	1,120	16,483	2,213
Philadelphia (See (e) below)	263,721	22,880	14,579	7,860	1,488	14,131	2,291
Pittsburgh (See (e) below)	148,379	11,721	8,202	1,621	888	5,765	1,037
Richmond (Virginia)	183,658	11,701	9,323	2,162	650	8,325	1,407
Wilmington (Delaware)	137,814	1,986	1,172	510	116	1,616	227
Southeast Region	**1,217,907**	**81,675**	**58,270**	**17,976**	**5,480**	**65,128**	**7,832**
Atlanta (Georgia)	180,010	11,597	6,610	3,085	776	8,933	878
Birmingham (Alabama)	117,181	6,742	4,868	1,127	434	5,226	485
Columbia (South Carolina)	93,422	5,136	3,805	1,020	349	4,573	491
Greensboro (North Carolina)	211,418	13,194	11,672	1,442	913	10,166	1,056
Jackson (Mississippi)	79,781	4,899	3,112	818	437	3,444	333
Jacksonville (Florida)	379,054	29,861	19,187	8,375	1,994	26,477	3,694
Nashville (Tennessee)	157,041	10,246	9,016	2,109	577	6,309	895
Central Region	**1,066,530**	**78,093**	**62,535**	**16,873**	**4,883**	**50,066**	**8,236**
Cincinnati (See (d) below)	171,165	13,580	8,936	2,751	772	7,266	1,385
Cleveland (See (d) below)	230,529	17,419	12,481	3,270	1,058	11,447	2,035
Detroit (Michigan)	311,745	26,884	17,283	6,173	1,607	15,120	1,822
Indianapolis (Indiana)	179,009	10,769	13,222	2,888	663	8,677	1,850
Louisville (Kentucky)	116,367	6,869	7,158	1,426	614	5,175	811
Parkersburg (West Virginia)	57,715	2,572	3,455	365	169	2,381	333
Midwest Region	**1,275,555**	**107,713**	**91,695**	**29,239**	**6,239**	**62,753**	**14,144**
Aberdeen (South Dakota)	30,508	1,758	1,694	463	97	1,122	431
Chicago (See (b) below)	345,953	38,382	26,048	7,309	2,225	18,798	3,208
Des Moines (Iowa)	132,545	9,004	9,619	5,668	538	5,739	2,229
Fargo (North Dakota)	30,607	1,889	1,822	443	135	1,218	461
Milwaukee (Wisconsin)	193,373	14,805	14,695	6,306	888	9,788	2,153
Omaha (Nebraska)	69,221	3,076	3,904	1,565	236	3,330	926
St. Louis (Missouri)	204,528	17,818	14,965	3,529	859	10,791	1,487
St. Paul (Minnesota)	151,300	12,168	9,535	2,048	622	8,061	1,568
Springfield (See (b) below)	117,520	8,813	9,413	1,908	639	3,906	1,681
Southwest Region	**1,209,719**	**74,125**	**73,383**	**16,250**	**5,993**	**52,954**	**6,554**
Albuquerque (New Mexico)	42,102	2,017	2,901	339	92	1,965	197
Austin (See (f) below)	282,374	22,860	18,599	3,947	1,556	12,501	1,379
Cheyenne (Wyoming)	21,425	1,989	1,362	219	127	1,109	143
Dallas (See (f) below)	325,832	14,541	15,998	4,356	2,647	10,011	1,278
Denver (Colorado)	114,684	11,015	6,576	2,370	398	6,551	737
Little Rock (Arkansas)	78,327	3,050	4,957	725	187	3,629	334
New Orleans (Louisiana)	138,081	7,587	7,547	784	277	7,379	511
Oklahoma City (Oklahoma)	109,277	7,085	8,770	1,591	444	5,856	803
Wichita (Kansas)	97,617	3,981	6,673	1,919	265	3,953	1,172
Western Region	**1,463,107**	**192,211**	**96,999**	**35,121**	**12,691**	**81,863**	**9,567**
Anchorage (Alaska)	25,165	6,422	1,019	119	299	1,025	47
Boise (Idaho)	34,784	2,593	2,270	361	206	1,763	228
Helena (Montana)	39,760	4,159	2,671	369	237	1,617	314
Honolulu (Hawaii)	36,462	6,432	2,385	638	359	3,213	3
Los Angeles (See (a) below)	523,011	74,853	33,956	15,481	5,065	33,354	2,540
Phoenix (Arizona)	86,631	10,045	5,276	1,942	548	4,973	560
Portland (Oregon)	114,078	13,345	7,481	2,052	854	5,604	801
Reno (Nevada)	32,537	3,706	1,587	439	177	1,795	107
Salt Lake City (Utah)	44,624	3,862	2,594	471	407	2,744	190
San Francisco (See (a) below)	368,698	51,904	26,758	11,001	3,652	18,185	3,892
Seattle (Washington)	157,357	14,890	11,002	2,248	887	7,590	895
Office of International Operations	**118,479**	**62,771**	**7,315**	**208**	**44**	**1,240**	**270**
Puerto Rico	44,628	4,616	1,232	7	4	116	11
Other	73,851	58,155	6,083	201	40	1,124	259
Totals for States not shown above							
(a) California	891,709	126,757	60,714	26,482	8,717	51,539	6,432
(b) Illinois	463,473	47,195	35,461	9,217	2,864	22,704	4,889
(c) New York	777,601	82,889	51,015	13,504	3,737	44,924	6,212
(d) Ohio	401,694	30,999	21,417	6,021	1,830	18,713	3,420
(e) Pennsylvania	412,100	34,601	22,781	9,481	2,376	19,896	3,328
(f) Texas	608,206	37,401	34,597	8,303	4,203	22,512	2,657

TQ Table 6.—Number of returns filed by Internal Revenue regions, districts, States, and other areas 7/1/76 to 9/30/76—Continued

Internal revenue regions, districts, States and other areas (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table.)	Gift tax (8)	Employment taxes (9)	Exempt Organization (10)	Employee Plans (11)	ATF Returns (12)	Excise taxes (13)	Supplemental Documents (14)
United States, total	**60,270**	**5,219,295**	**114,638**	**100,111**	**245,480**	**457,940**	**632,107**
North-Atlantic Region	**8,670**	**749,527**	**15**	**10,680**	**34,706**	**39,159**	**124,271**
Albany (See (c) below)	562	43,847	—	30	3,670	3,786	4,914
Augusta (Maine)	291	28,360	—	47	2,090	3,529	2,312
Boston (Massachusetts)	1,487	126,257	—	316	5,095	7,155	14,011
Brooklyn (See (c) below)	1,348	137,434	—	5,004	4,364	4,374	32,573
Buffalo (See (c) below)	1,079	79,755	—	113	7,153	8,095	10,426
Burlington (Vermont)	149	15,527	—	15	1,136	1,170	1,224
Hartford (Connecticut)	1,251	96,019	15	1,486	4,790	4,775	15,888
Manhattan (See (c) below)	2,124	175,852	—	3,613	3,951	2,874	38,379
Portsmouth (New Hampshire)	198	23,055	—	22	1,304	2,191	2,356
Providence (Rhode Island)	181	23,421	—	34	1,153	1,210	2,188
Mid-Atlantic Region	**6,577**	**685,973**	**95,175**	**16,906**	**40,297**	**52,700**	**112,277**
Baltimore (Maryland & D.C.)	1,321	119,950	—	26	8,042	7,921	12,441
Newark (New Jersey)	1,695	178,204	—	8,719	5,723	10,259	53,690
Philadelphia (See (e) below)	1,493	159,511	—	—	11,591	13,830	14,067
Pittsburgh (See (e) below)	793	89,719	—	—	9,608	10,464	8,561
Richmond (Virginia)	1,080	122,370	—	360	4,304	9,498	12,478
Wilmington (Delaware)	195	16,219	95,175	7,801	1,029	728	11,040
Southeast Region	**8,055**	**809,856**	**—**	**11,600**	**24,800**	**59,492**	**67,743**
Atlanta (Georgia)	1,309	126,551	—	60	3,435	8,437	8,339
Birmingham (Alabama)	678	84,014	—	30	2,538	6,620	4,419
Columbia (South Carolina)	594	66,146	—	82	2,198	6,209	2,819
Greensboro (North Carolina)	1,151	140,454	—	330	5,067	11,620	14,353
Jackson (Mississippi)	393	55,597	—	47	2,563	5,298	2,840
Jacksonville (Florida)	3,242	231,422	—	10,580	5,903	11,124	27,195
Nashville (Tennessee)	688	105,672	—	471	3,096	10,184	7,778
Central Region	**6,299**	**628,645**	**19,448**	**8,491**	**37,905**	**65,128**	**79,928**
Cincinnati (See (d) below)	1,113	95,536	10,215	1,642	5,662	7,914	14,393
Cleveland (See (d) below)	1,371	131,814	4,408	2,016	9,641	12,827	20,742
Detroit (Michigan)	1,656	176,820	4,825	4,205	12,306	18,581	24,463
Indianapolis (Indiana)	1,288	108,800	—	379	5,178	15,492	9,803
Louisville (Kentucky)	619	76,472	—	161	3,038	6,580	7,444
Parkersburg (West Virginia)	252	39,203	—	88	2,080	3,734	3,083
Midwest Region	**12,000**	**700,933**	**—**	**37,534**	**42,297**	**86,454**	**84,554**
Aberdeen (South Dakota)	440	18,363	—	215	1,670	3,131	1,124
Chicago (See (b) below)	2,530	171,449	—	30,854	7,560	10,093	27,497
Des Moines (Iowa)	1,930	74,817	—	657	3,342	11,592	7,410
Fargo (North Dakota)	460	17,343	—	317	1,315	4,060	1,144
Milwaukee (Wisconsin)	1,371	104,259	—	1,026	10,389	13,101	14,592
Omaha (Nebraska)	1,487	41,785	—	681	2,640	6,970	2,621
St. Louis (Missouri)	1,436	117,199	—	1,061	5,982	14,594	14,807
St. Paul (Minnesota)	923	86,475	—	2,252	6,019	13,543	8,086
Springfield (See (b) below)	1,423	69,243	—	471	3,360	9,370	7,273
Southwest Region	**8,389**	**784,122**	**—**	**3,089**	**26,521**	**69,563**	**88,776**
Albuquerque (New Mexico)	277	27,981	—	57	552	2,543	3,181
Austin (See (f) below)	2,063	172,658	—	352	9,756	12,949	23,754
Cheyenne (Wyoming)	206	11,968	—	113	798	2,083	1,308
Dallas (See (f) below)	1,688	238,212	—	430	2,967	16,169	17,535
Denver (Colorado)	804	65,479	—	1,377	3,821	6,769	8,787
Little Rock (Arkansas)	514	51,403	—	87	1,253	6,533	5,655
New Orleans (Louisiana)	623	91,912	—	207	3,147	6,498	11,609
Oklahoma City (Oklahoma)	815	64,240	—	175	2,439	7,610	9,449
Wichita (Kansas)	1,399	60,269	—	291	1,788	8,409	7,498
Western Region	**10,118**	**818,802**	**—**	**11,811**	**38,948**	**85,158**	**69,818**
Anchorage (Alaska)	51	9,356	—	112	862	2,412	3,441
Boise (Idaho)	198	19,956	—	338	1,606	3,616	1,649
Helena (Montana)	427	20,877	—	339	2,193	4,172	2,385
Honolulu (Hawaii)	334	19,901	—	199	604	1,130	1,264
Los Angeles (See (a) below)	1,450	302,063	—	2,174	10,632	20,601	20,842
Phoenix (Arizona)	595	48,232	—	1,157	3,294	3,797	6,222
Portland (Oregon)	601	60,624	—	1,597	3,947	9,017	8,155
Reno (Nevada)	158	15,435	—	470	1,364	2,937	4,362
Salt Lake City (Utah)	273	25,987	—	460	943	3,221	3,472
San Francisco (See (a) below)	5,270	206,178	—	3,018	8,510	22,540	7,790
Seattle (Washington)	761	90,193	—	1,947	4,993	11,715	10,236
Office of International Operations	**162**	**41,437**	**—**	**—**	**6**	**286**	**4,740**
Puerto Rico	12	38,482	—	—	2	15	131
Other	150	2,955	—	—	4	271	4,609
Totals for States not shown above							
(a) California	6,720	508,241	—	5,192	19,142	43,141	28,632
(b) Illinois	3,953	240,692	—	31,325	10,940	19,463	34,770
(c) New York	5,113	436,888	—	8,760	19,138	19,129	86,292
(d) Ohio	2,484	227,350	14,623	3,658	15,303	20,741	35,135
(e) Pennsylvania	2,286	249,230	—	—	21,199	24,294	22,628
(f) Texas	3,751	410,870	—	782	12,723	29,118	41,289

TQ Table 7.—Internal revenue refunds, including interest (Excluding rebates) 7/1/75 to 9/30/75 and 7/1/76 to 9/30/76 (For refunds by geographical area, see TQ Tables 4 and 5)

	Number		Amount refunded principal and interest (thousand dollars)		Amount of interest included (thousand dollars)	
	1975	1976	1975	1976	1975	1976
Total refunds of internal revenue [1]	**2,088,811**	**2,406,769**	**2,375,711**	**2,571,508**	**69,212**	**102,110**
Corporation income taxes	116,214	117,638	1,409,255	1,324,168	46,114	64,569
Individual income and employment taxes, total [1]	1,952,515	2,267,616	904,181	1,171,276	20,379	34,114
Excess prepayment income tax [1]	1,321,981	1,660,395	664,361	891,394	10,503	15,947
Other income and withheld taxes	597,526	582,079	233,805	275,359	9,638	17,978
Railroad retirement	323	18	139	20	10	1
Unemployment insurance	32,685	25,124	5,876	4,503	228	188
Estate tax	6,863	8,160	21,290	30,955	1,998	2,262
Gift tax	1,060	1,299	1,696	849	194	82
Excise taxes, total	12,159	12,056	39,290	44,260	527	1,082
Alcohol taxes [2]	2,985	2,910	24,735	27,135	154	10
Tobacco taxes [3]	86	118	1,080	913	6	–14
Manufacturers' and retailers' excise taxes, total	1,025	969	6,052	11,228	101	879
Gasoline used on farms	17	30	27	23	—	—
Gasoline, nonhighway	232	206	694	459	—	—
Other [3]	776	733	5,331	10,745	101	879
All other excise taxes [4]	8,063	8,059	7,423	4,984	266	206

[1] Net of 63 undeliverable checks totaling $80,000 in 1975 and 2,489 undeliverable checks totaling $769,000 in 1976.
[2] Includes drawbacks and stamp redemptions.
[3] Includes lubricating oil use for nonhighway purposes.
[4] Includes narcotics, silver, wagering (excise and stamps), capital stock, and other excise tax refunds.

TQ Table 8.—Earned Income Credits (Tax Reduction Act of 1975) (Amounts in thousands of dollars)

Internal revenue regions, districts, States and other areas (States represented by single districts indicated in parentheses; totals for other States shown at bottom of table)	Total earned income credits [1]		New filers with EIC and zero tax liability [2]		Application of earned income cerdits [3]: Applied to 1975 liability		Refunded		Offset-frozen [4] [5]	
	Number (1)	Amount (2)	Number (3)	Amount (4)	Number (5)	Amount (6)	Number (7)	Amount (8)	Number (9)	Amount (10)
United States, total	**291,744**	**56,419**	**13,084**	**2,666**	**181,953**	**24,902**	**193,648**	**34,167**	**77,941**	**10,453**
North-Atlantic Region	**34,190**	**6,493**	**1,582**	**330**	**21,829**	**2,989**	**21,687**	**3,912**	**9,934**	**1,471**
Albany (See (c) below)	2,456	470	96	20	1,609	237	1,535	243	575	79
Augusta (Maine)	1,506	290	22	4	1,083	162	886	128	608	71
Boston (Massachusetts)	5,074	927	181	33	3,302	466	3,015	486	1,542	219
Brooklyn (See (c) below)	7,756	1,506	482	113	4,680	606	5,267	1,086	2,469	391
Buffalo (See (c) below)	5,306	1,013	216	41	3,392	486	3,288	526	1,225	163
Burlington (Vermont)	800	148	18	2	555	81	475	65	284	34
Hartford (Connecticut)	3,770	710	197	39	2,429	338	2,273	397	872	136
Manhattan (See (c) below)	5,698	1,089	327	70	3,537	432	3,899	820	1,837	310
Portsmouth (New Hampshire)	991	184	23	4	703	103	560	80	278	35
Providence (Rhode Island)	833	155	20	2	539	78	489	81	244	34
Mid-Atlantic Region	**28,020**	**5,356**	**1,038**	**211**	**18,214**	**2,452**	**17,852**	**3,183**	**7,580**	**1,022**
Baltimore (Maryland & D.C.)	3,513	674	156	32	2,214	290	2,252	415	853	111
Newark (New Jersey)	8,372	1,593	326	68	5,382	725	5,186	948	2,108	317
Philadelphia (See (e) below)	6,308	1,200	199	37	4,214	578	4,030	694	1,618	221
Pittsburgh (See (e) below)	3,449	650	109	20	2,371	333	2,136	337	817	104
Richmond (Virginia)	3,715	731	104	22	2,345	313	2,491	456	1,547	190
Washington, D.C. (See (g) below)	2,153	409	119	26	1,343	166	1,450	275	456	57
Wilmington (Delaware)	510	99	25	5	345	47	307	58	181	22
Southeast Region	**59,790**	**11,812**	**2,871**	**600**	**36,561**	**4,915**	**40,034**	**7,286**	**16,736**	**2,197**
Atlanta (Georgia)	9,820	1,936	467	93	6,077	814	6,538	1,178	2,594	333
Birmingham (Alabama)	8,646	1,738	465	100	5,250	708	5,897	1,072	1,593	206
Columbia (South Carolina)	5,619	1,107	256	53	3,514	469	3,697	669	1,481	188
Greensboro (North Carolina)	6,012	1,225	159	33	3,917	558	4,000	734	2,816	339
Jackson (Mississippi)	6,073	1,199	439	92	3,573	470	4,234	779	1,485	203
Jacksonville (Florida)	19,041	3,701	944	204	11,437	1,518	12,521	2,272	4,577	648
Nashville (Tennessee)	4,579	906	141	25	2,793	379	3,147	582	2,190	280
Central Region	**24,063**	**4,633**	**628**	**116**	**14,583**	**1,996**	**16,049**	**2,842**	**7,838**	**1,015**
Cincinnati (See (d) below)	4,094	786	80	15	2,539	346	2,652	474	1,431	181
Cleveland (See (d) below)	5,033	958	150	27	2,986	400	3,357	602	1,297	176
Detroit (Michigan)	7,088	1,359	256	44	4,036	546	4,790	857	2,019	262
Indianapolis (Indiana)	3,509	672	36	8	2,220	307	2,307	403	1,279	172
Louisville (Kentucky)	3,177	627	59	12	2,098	303	2,147	359	1,418	171
Parkersburg (West Virginia)	1,162	231	47	10	704	94	796	147	394	52
Midwest Region	**37,009**	**6,927**	**1,192**	**237**	**25,543**	**3,563**	**22,561**	**3,552**	**7,118**	**965**
Aberdeen (South Dakota)	1,152	219	12	2	915	135	691	88	171	19
Chicago (See (b) below)	9,450	1,766	500	109	5,770	749	6,126	1,113	1,961	301
Des Moines (Iowa)	3,214	586	60	10	2,406	345	1,745	251	538	66
Fargo (North Dakota)	1,125	210	25	5	893	132	618	80	128	16
Milwaukee (Wisconsin)	5,222	966	121	21	3,603	503	3,133	469	905	122
Omaha (Nebraska)	2,328	417	38	8	1,851	263	1,278	158	328	40
St. Louis (Missouri)	6,202	1,207	163	29	4,285	612	3,953	632	1,694	217
St. Paul (Minnesota)	5,034	947	156	31	3,596	515	3,056	449	804	96
Springfield (See (b) below)	3,282	608	117	22	2,224	309	1,961	312	589	86
Southwest Region	**51,715**	**10,184**	**2,464**	**505**	**32,891**	**4,651**	**34,953**	**5,993**	**11,038**	**1,504**
Albuquerque (New Mexico)	2,268	438	111	22	1,307	186	1,649	283	545	69
Austin (See (f) below)	13,712	2,741	727	156	8,352	1,155	9,610	1,750	3,114	438
Cheyenne (Wyoming)	605	109	15	3	433	62	351	49	98	14
Dallas (See (f) below)	10,693	2,106	499	106	6,945	1,001	6,893	1,183	2,329	325
Denver (Colorado)	3,625	689	129	24	2,381	338	2,334	372	857	114
Little Rock (Arkansas)	4,748	944	186	35	3,086	448	3,260	527	1,250	163
New Orleans (Louisiana)	6,717	1,355	487	99	4,001	546	4,889	893	1,228	163
Oklahoma City (Oklahoma)	5,574	1,089	200	39	3,742	545	3,672	583	1,111	145
Wichita (Kansas)	3,773	712	110	21	2,644	371	2,295	352	506	72
Western Region	**56,698**	**10,966**	**3,282**	**663**	**32,212**	**4,322**	**40,323**	**7,362**	**15,056**	**2,267**
Anchorage (Alaska)	551	108	24	6	330	44	385	67	79	11
Boise (Idaho)	1,469	268	19	3	1,106	156	839	120	338	46
Helena (Montana)	1,440	269	35	8	1,070	153	883	121	300	37
Honolulu (Hawaii)	1,238	229	81	16	689	81	865	151	122	18
Los Angeles (See (a) below)	23,580	4,655	1,689	344	12,193	1,620	17,930	3,492	7,311	1,177
Phoenix (Arizona)	3,395	664	85	19	2,032	292	2,331	415	1,164	170
Portland (Oregon)	3,705	696	128	26	2,472	337	2,290	382	871	115
Reno (Nevada)	842	168	29	8	542	72	555	107	248	36
Salt Lake City (Utah)	1,478	284	38	8	1,022	154	876	137	348	46
San Francisco (See (a) below)	14,841	2,850	948	187	8,005	1,045	10,750	1,948	3,448	496
Seattle (Washington)	4,159	775	206	40	2,751	368	2,619	422	827	115
Office of International Operations	**259**	**49**	**27**	**5**	**120**	**14**	**189**	**36**	**66**	**10**
Puerto Rico	62	12	9	2	15	2	54	10	24	5
Other	197	37	18	3	105	13	135	26	42	6
Totals for Districts and States not shown above										
(a) California	38,421	7,505	2,637	530	20,198	2,665	28,680	5,440	10,759	1,673
(b) Illinois	12,732	2,373	617	131	7,994	1,058	8,087	1,425	2,550	387
(c) New York	21,216	4,079	1,121	245	13,218	1,761	13,989	2,675	6,106	943
(d) Ohio	9,127	1,745	230	42	5,525	746	6,009	1,077	2,728	358
(e) Pennsylvania	9,757	1,850	308	57	6,585	911	6,166	1,031	2,435	326
(f) Texas	24,405	4,847	1,226	262	15,297	2,155	16,503	2,934	5,443	763
(g) Baltimore District (Maryland & D.C.)	5,666	1,083	275	58	3,557	456	3,702	690	1,309	168

[1] Includes Earned Income Credits claimed by taxpayers and also responses to notices sent to and returned by taxpayers whose tax returns showed the characteristics of but who did not claim Earned Income Credits on their tax returns.
[2] Includes taxpayers who filed solely to claim Earned Income Credits as well as those who received an Earned Income Credit notice because their return, filed as non-taxable or refundable, showed Earned Income Credit characteristics.
[3] The number of Earned Income Credit applications exceeds the total number of such credits in column (1) because of dual application, i.e., partially refunded and partially applied to outstanding balance due.
[4] The numbers and amounts in columns (9) and (10) are a September 30, 1976 inventory; they reflect activity since the inception of the Earned Income Credit program on January 1, 1976. Because offset and frozen categories for the transition period are not separately available, the amounts in columns (6), (8), and (10) will not equal the amount of credits shown in column (2).
[5] Earned Income Credits generated but applied to other than 1975 liabilities and those generated but temporarily unapplied pending resolution of taxpayer accounts.
[6] The United States total for column 9 includes 2,575 other Earned Income Credit applications which are not available by district and region. region.

TQ Table 9.—Work flow in the Internal Revenue Service and the courts, 7/1/75 to 9/30/75 and 7/1/76 to 9/30/76

	7/1/75 to 9/30/75	7/1/76 to 9/30/76
Tax returns filed, total	**8,299,951**	**8,921,588**
Total tax returns		
Individual Income tax	698,319	824,184
Declaration of estimated tax	516,812	540,883
Fiduciary	156,518	157,779
Partnership	54,557	46,043
Corporation Income tax	427,975	457,164
Estate tax	60,670	65,694
Gift tax	53,861	60,270
Employment taxes	5,055,999	5,219,295
Exempt Organization	85,350	114,638
Employee Plans	356,846	100,111
ATF Returns	164,160	245,480
Excise Taxes	418,765	457,940
Supplemental Documents	250,119	632,107
Civil Tax Cases		
Courts of Original Jurisdiction Tax Court:		
Total Petitioned to Tax Court		3,249
Dismissed		310
Settled by Stipulation		1,654
Closed by Tax Court decision		291
Decided by Tax Court, but appealed		45
District Courts and Court of Claims:		
Total filed in District Courts and Court of Claims		253
Settled in District Courts and Court of Claims		103
Decided by District Courts and Court of Claims		75
Courts of Appeals:		
Settled by Courts of Appeals decision		122
Favorable to government		49
Favorable to taxpayer		61
Partially for government and partially for taxpayer		12
Decided by Court of Appeals but reviewed by Supreme Court		—
Supreme Court:		
Taxpayer petitions for certiorari —granted		
—denied		
Government petitions for certiorari —granted		
—denied		
Settled by Supreme Court decision		1

TQ Table 10.—Amounts of revenue involved at each level of the tax system, 7/1/75 to 9/30/75 and 7/1/76 to 9/30/76

	(millions of dollars)	
	7/1/75 to 9/30/75	7/1/76 to 9/30/76
Item		
Internal revenue collections, total	67,160	75,463
Individual income taxes, total	34,839	39,759
Withholding	28,633	32,950
Other	6,206	6,809
Corporation income taxes	9,160	9,809
Estate and gift taxes	1,385	1,485
Employment taxes	17,400	19,892
Excise taxes	4,377	4,518
Income, Estate, and Gift Taxes		
Civil Cases		
Tax and penalties determined by settlement in Tax Court		28
Tax and penalties determined by Tax Court decisions:		
Dismissed		1
Decisions on merits		11
Tax and penalties determined in cases decided by the Supreme Court and Courts of Appeals		3
Amount in dispute but not refunded to taxpayers as a result of final action on refund suits		27

Footnotes for TQ Tables 1–3.

*Less than $500.

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1. The receipts in the various States do not indicate the Federal tax burden of each since, in many instances, taxes are collected in one State from residents of another State. For example, withholding taxes reported by employers located near State lines may include substantial amounts withheld from salaries of employees who reside in neighboring States.

2. Includes taxes on unrelated business income of exempt organizations.

3. Collections of individual income tax not withheld include old-age, survivors, disability, and hospital insurance taxes on self-employment income (SECA). Similarly, the collections of individual income tax withheld are reported in combined amounts with old-age, survivors, disability, and hospital insurance taxes (FICA) on salaries and wages. Estimated separate national totals for individual income tax and for old-age, survivors, disability, and hospital insurance taxes are shown in the text table on p. 5 and are used in obtaining national totals for individual income taxes and employment taxes in TQ Table 3.

4. Self-employment tax and taxes imposed by the Federal Insurance Contributions Act are applicable with respect to Guam and American Samoa. Amounts of such taxes collected in Guam and American Samoa are combined with similiar taxes reported for Office of International Operations-Other.

5. Includes Fiduciary income tax collections of $82,751,000.

6. Beginning with fiscal year 1957, the United States total is adjusted to exclude withheld individual income taxes transferred to the Government of Guam in accordance with the provisions of Public Law 630, approved Aug. 1, 1950 (64 Stat. 392). This adjustment amounted to $2.6 million for the transition quarter.

7. Tax payments made to banks, under the Federal tax deposit system, are included in the internal revenue collections for the period in which the Federal tax deposit is purchased. However, such payments are not classified by internal revenue districts (nor by tax subclasses to which excise tax payments relate) until the Federal tax deposit payment is applied to the taxpayer's liability from tax returns filed.

8. Represents credits allowable on income tax returns for certain gasoline and lubricating oil tax payments and for excess payments under the Federal Insurance Contributions Act (FICA).

9. Designations by taxpayers of a portion of their taxes to the Presidential Election Campaign Fund are not collections, as such, because they do not affect taxpayer liability. Transfers of amounts to this fund are made on a national basis only and, therefore, have no affect on district and regional collection data.

10. Represents amounts offset against outstanding tax liabilities other than those for Forms 1040 and 1040A on which the credits were claimed.

11. Amounts of internal revenue taxes collected on Puerto Rican products transported to the United States or consumed on the island (less refunds, drawbacks, and expenses) are covered into the Treasury of Puerto Rico under provisions of secs. 7652(a)(3) and 5314(a)(4) of the Internal Revenue Code of 1954. The gross amounts are included in overall collection results (TQ Tables 1 through 3).

12. Refer to TQ Table 2 for components.

13. Corporation income tax rates. Effective January 1, 1965, first $25,000 of net income normal tax of 22 percent, net income in excess of $25,000 combined normal and surtax of 48 percent. Normal tax and surtax also apply to net income derived by certain exempt organizations from unrelated trade or business. Effective January 1, 1968, a 10 percent per annnum surcharge was added to the tax (Public Law 90–364). The 10 percent per annum surcharge was extended to December 31, 1969, by Public Law 91–53, extended to June 30, 1970, by Public Law 91–172 at a 5 percent annual rate, and then discontinued. Under the Tax Reduction Act of 1975 (P.L. 94–12), effective for 1975 returns, surtax exemption increased to $50,000 and normal tax reduced to 20 percent on first $25,000 of taxable income. These changes were extended by The Revenue Adjustment Act of 1975 (P.L. 94–164) to June 30, 1976, for 1976 returns at rates designed to achieve the half year extension.

14. Rates of tax are as follows: Individual income tax: Effective January 1, 1965, graduated rates from 14 percent to 70 percent of taxable income. Includes old-age, survivors, disability, and hospital insurance taxes on self-employment income. The 10 percent per annum surcharge added by Public Law 90–364, effective April 1, 1968, for individuals, was extended to December 31, 1969, at the same annual rate (Public Law 91–53), extended to June 30, 1970 (Public Law 91–172) at a 5 percent annual rate, and then discontinued.

15. Rates of tax are as follows: Income Tax graduated withholding on wages in excess of exemptions: Public Law 89–368, effective July 1, 1967, 14 to 33 percent; Public Law 91–172, effective January 1, 1970, 14 to 25 percent; 14 to 36 percent effective January 16, 1972, under Public Law 92–178; and 16 to 36 percent, effective April 30, 1975, under Public Laws 94–12 and 94–164. A combined FICA tax rate of 11.7 percent was in effect on salaries and wages up to $14,100 for calendar year 1975 and $15,300 for 1976.

16. Consists of regular railroad retirement combined tax rate of 21.2 percent for calendar years 1975 and 1976. Tax applies to employers (15.35%) and employees (5.85%) and is imposed on taxable portion of wages (limited to first $1,175 of monthly taxable compensation for 1975 and $1,275 for 1976). Further includes railroad employee representatives' tax of 21.2 percent for calendar years 1975 and 1976 on taxable portion of compensation received. In addition, a supplemental tax levied quarterly by the Railroad Retirement Board is imposed on employers and employee representatives based on man-hours worked.

17. Taxes on passenger automobiles and light trucks repealed December 11, 1971, by the Revenue Act of 1971.

18. Includes delinquent taxes on items repealed by Public Laws 87–456, 88–36, and 89–44.

19. Rate was reduced from 9 percent to 8 percent on January 1, 1974, to 7 percent on January 1, 1975, and to 6 percent January 1, 1976 (Public Law 91–614).

20. Terminated effective June 30, 1975.

21. Narcotics, 1 cent per ounce; narcotics order blanks, $1 per hundred. Marihuana, $1 per ounce; Marihuana order blanks, 2 cents each. Amounts shown also include occupational taxes levied on manufacturers, dealers, and practitioners. Repealed, effective May 1, 1971 (Public Law 91–513).

22. Tax increased from $50 to $500, effective December 1, 1974 (Public Law 93–499).

23. Rate reduced from 10 percent to 2 percent, effective December 1, 1974 (Public Law 93–499).

24. Adulterated butter, 10 cents per pound. Process or renovated butter, ¼ cent per pound. Domestic filled cheese, 1 cent per pound. Imported filled cheese, 8 cents per pound. Imported adulterated butter and oleo-margarine, 15 cents per pound. Occupational taxs are levied on manufacturers or dealers in these products and are included in the amounts shown. Filled cheese taxes repealed effective October 26, 1974 (Public Law 93–499).

25. Transfers of machine guns, short-barreled firearms, silencers, etc., $200 each; certain guns with combination shotguns and rifle barrels, and other special types of firearms, $5 each. Occupational taxes are levied on manufacturers, importers, or dealers in firearms and are included in the amounts shown.

26. Legislative authority expired June 30, 1974.

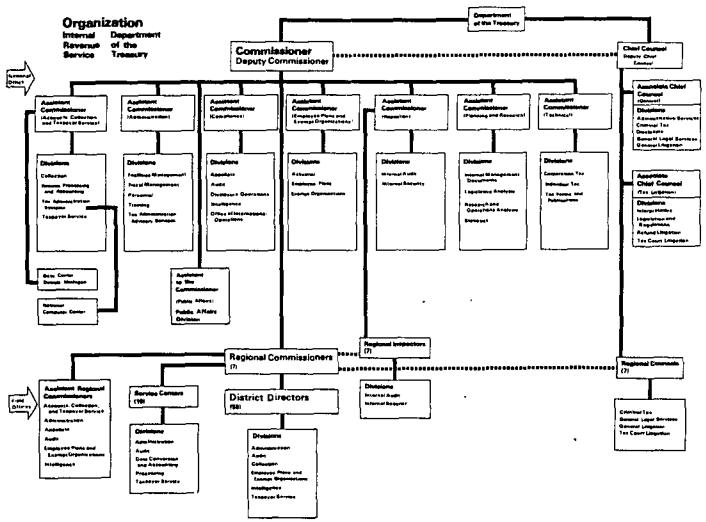
Section 3:

IRS Organizational Chart

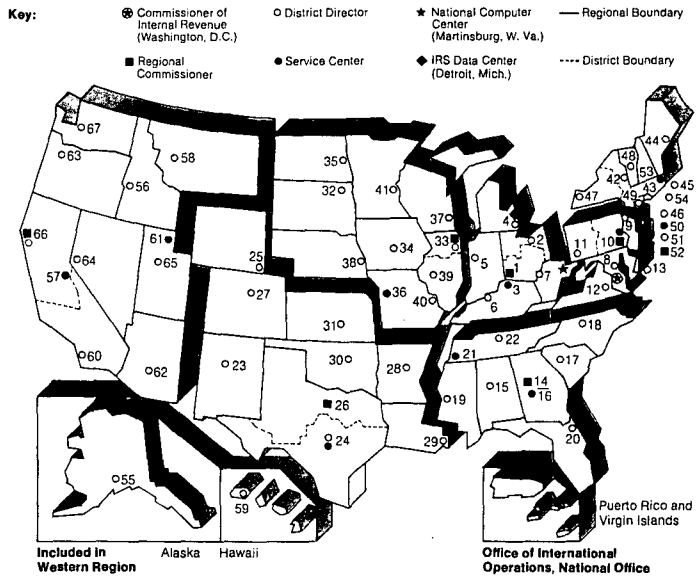
Map of Regions, Districts, and Service Centers

Principal Officers of the IRS as of September 30, 1976

IRS Organizational Chart



Map of Regions, Districts and Service Centers



Region and District Legend:

Central Region

1 Cincinnati, Ohio
2 Cleveland, Ohio
3 Covington, Ky. (Cincinnati SC)
4 Detroit, Mich.
5 Indianapolis, Ind.
6 Louisville, Ky.
7 Parkersburg, W. Va.

Mid-Atlantic Region

8 Baltimore, Md.
9 Newark, N.J.
10 Philadelphia, Pa.
11 Pittsburgh, Pa.
12 Richmond, Va.
13 Wilmington, Del.

Southeast Region

14 Atlanta, Ga.
15 Birmingham, Ala.
16 Chamblee, Ga.
17 Columbia, S.C.
18 Greensboro, N.C.
19 Jackson, Miss.
20 Jacksonville, Fla.
21 Memphis, Tenn.
22 Nashville, Tenn.

Southwest Region

23 Albuquerque, N. Mex.
24 Austin, Tex.
25 Cheyenne, Wyo.
26 Dallas, Tex.
27 Denver, Colo.
28 Little Rock, Ark.
29 New Orleans, La.
30 Oklahoma City, Okla.
31 Wichita, Kans.

Midwest Region

32 Aberdeen, S. Dak.
33 Chicago, Ill.
34 Des Moines, Iowa
35 Fargo, N. Dak.
36 Kansas City, Mo.
37 Milwaukee, Wis.
38 Omaha, Neb.
39 Springfield, Ill.
40 St. Louis, Mo.
41 St. Paul, Minn.

North Atlantic Region

42 Albany, N.Y.
43 Andover, Mass.
44 Augusta, Maine
45 Boston, Mass.
46 Brooklyn, N.Y.
47 Buffalo, N.Y.
48 Burlington, Vt.
49 Hartford, Conn.
50 Holtsville, N.Y. (Brookhaven SC)
51 Manhattan, N.Y.
52 New York, N.Y.
53 Portsmouth, N.H.
54 Providence, R.I.

Western Region

55 Anchorage, Alaska
56 Boise, Idaho
57 Fresno, Calif.
58 Helena, Mont.
59 Honolulu, Hawaii
60 Los Angeles, Calif.
61 Ogden, Utah
62 Phoenix, Ariz.
63 Portland, Ore.
64 Reno, Nev.
65 Salt Lake City, Utah
66 San Francisco, Calif.
67 Seattle, Wash.

Principal Officers of the Internal Revenue Service as of September 30, 1976

National Office

Office of the Commissioner

Commissioner
Donald C. Alexander

Deputy Commissioner
William E. Williams

Assistant to the Commissioner
Meade Emory
Thomas V. Glynn

Assistant to the Commissioner (Public Affairs)
A. James Golato

Assistant to the Deputy Commissioner
Michael J. Murphy

Accounts, Collection and Taxpayer Service

Assistant Commissioner (VACANT)

Deputy Assistant Commissioner
James I. Owens

Division Directors:
Collection
Thomas L. Davis
Returns Processing & Accounting
Russell E. Dyke
Tax Administration Systems
Patrick J. Ruttle
Taxpayer Service
Stanley Goldberg
IRS Data Center, Detroit, Mich.
James E. Daly, Jr.
National Computer Center, Martinsburg, W. Va
William E. Palmer

Administration

Assistant Commissioner
Joseph T. Davis

Deputy Assistant Commissioner
Alan A. Beck

Division Directors:
Facilities Management
Leo C. Inglesby
Fiscal Management
Joseph F. Kump
Personnel
Billy J. Brown
Tax Administration Advisory Services
Gordon C. Hill, Jr.
Deputy Equal Employment Opportunity Officer
Barbara R. Thompson
Training
Orion L. Birdsall

Compliance

Assistant Commissioner
S. B. Wolfe

Deputy Assistant Commissioner
Philip E. Coates

Division Directors:
Appellate
James C. Stigamire
Audit
John L. Wedick, Jr.
Intelligence
Thomas J. Clancy
Office of International Operations
Joseph G. McGowan

Employee Plans/Exempt Organizations

Assistant Commissioner
Alvin D. Lurie

Deputy Assistant Commissioner
Theodore C. Rademaker

Division Directors:
Actuarial
(VACANT)
Employee Plans
Fred J. Ochs
Exempt Organizations
Joseph A. Tedesco

Inspection

Assistant Commissioner
Warren A. Bates

Deputy Assistant Commissioner
Robert L. Rebein

Division Directors:
Internal Audit
Rudolph W. Arena
Internal Security
William E. Mulroy

Planning and Research

Assistant Commissioner
Anita F. Alpern

Deputy Assistant Commissioner
Walter E. Bergman

Division Directors:
Internal Management Documents
Jack G. Petrie
Legislative Analysis
Claude D. Baldwin
Research and Operations Analysis
Walter E. Bergman
Statistics
Vito Natrella

Technical

Assistant Commissioner
John L. Withers

Deputy Assistant Commissioner
S. A. Winborne

Division Directors:
Corporation Tax
John W. Holt
Individual Tax
Aaron Feibel
Tax Forms and Publications
Roy J. Linger

Office of Chief Counsel

Chief Counsel
Meade Whitaker

Deputy Chief Counsel
Charles L. Saunders, Jr.

Associate Chief Counsel (General)
Leon G. Wigrizer

Deputy Associate Chief Counsel (General)
Lester Stein

Associate Chief Counsel (Tax Litigation)
Dennis J. Fox

Technical Advisors to Chief Counsel
David E. Dickinson
Daniel F. Folzenlogen

Special Assistant to Associate Chief Counsel (Tax Litigation)
Margaret M. Richardson

Staff Assistant to Chief Counsel
Richard A. Fisher

Staff Assistant to Deputy Chief Counsel
James T. Fuller, III

Staff Assistant to Associate Chief Counsel (Tax Litigation)
Lewis J. Hubbard, Jr.

Division Directors:
Administrative Services
Joseph H. Hairston, Acting
Criminal Tax
David E. Gaston
Disclosure
James J. Keightley
General Legal Services
George J. Shaw, Jr.
General Litigation
Harold T. Flanagan
Interpretative
Jerome D. Sebastian
James F. Dring
Refund Litigation
John H. Menzel
Tax Court Litigation
David R. Brennan

Regional and District Officers

Central Region
All Regional Officers at 550 Main Street, Cincinnati, Ohio 45202, unless a different address is indicated

Regional Commissioner
Leon C. Green

Assistant Regional Commissioners:
Accounts, Collection & Taxpayer Service
L. Stanley Baker
Administration
Anthony W. D'Amato
Appellate
Claude C. Rogers, Jr.
Audit
Jack P. Chivatero
Employee Plans/Exempt Organizations
Edwin A. Kelleher
Intelligence
Harold B. Holt

District Directors:
Cincinnati, Ohio 45201
Dwight L. James, Jr.
Cleveland, Ohio 44199
Robert J. Dath
Detroit, Mich. 48226
Roger L. Plate
Indianapolis, Ind. 46204
James W. Caldwell
Louisville, Ky. 40202
Paul F. Niederecker
Parkersburg, W.Va. 26101
T. Blair Evans

Director, Cincinnati Service Center, Covington, Ky. 41011
John O. Hummel

Regional Counsel
David E. Mills

Regional Inspector
John E. McManus

Mid-Atlantic Region

All Regional Officers at 2 Penn Center Plaza, Philadelphia, Pa. 19102, unless a different address is indicated

Regional Commissioner
William D. Waters

Assistant Regional Commissioners:
Accounts, Collection & Taxpayer Service
Leroy C. Gay
Administration
Americo P. Attorri
Appellate
Reuben H. Saideman
Audit
Paul H. Thornton
Employee Plans/Exempt Organizations
James J. Ryan
Intelligence
Robert L. Browne

District Directors
Baltimore, Md. 21201
Gerald G. Portney
Newark, N.J. 07102
Elmer H. Klinsman
Philadelphia, Pa. 19108
James T. Rideoutte
Pittsburgh, Pa. 15222
Cornelius J. Coleman
Richmond, Va. 23240
James P. Boyle
Wilmington, Del. 19801
James E. Quinn

Director, Philadelphia Service Center, Philadelphia, Pa. 19155
Norman E. Morrill

Regional Counsel
Robert L. Liken

Regional Inspector
Benjamin J. Redmond

Midwest Region

All Regional Officers at 1 East Wacker Drive, Chicago, Ill. 60606, unless a different address is indicated

Regional Commissioner
Edwin P. Trainor

Assistant Regional Commissioners:
Accounts, Collection & Taxpayer Service
Thomas J. Laycock
Administration
David S. Burckman
Appellate
Bernard L. Hardiek
Audit
Leon Moore
Employee Plans/Exempt Organizations
John Edwards
Intelligence
Robert J. Bush

District Directors:
Aberdeen, S.Dak. 57401
John B. Langer
Chicago, Ill. 60604
Charles F. Miriani
Des Moines, Iowa 50309
Donald J. Porter
Fargo, N.Dak. 58102
Mitchell E. Premis, Jr.
Milwaukee, Wis. 53202
Lawrence M. Phillips
Omaha, Neb. 68102
Everett Loury
Springfield, Ill. 62704
Ira S. Loeb
St. Louis, Mo. 63101
Richard C. Voskuil
St. Paul, Minn. 55101
C. Dudley Switzer

Director, Kansas City Service Center, Kansas City, Mo. 64170
Roy D. Clark

Regional Counsel
Frank C. Conley

Regional Inspector
John T. Kelly

North-Atlantic Region

All Regional Officers at 90 Church Street, New York, N.Y. 10007, unless a different address is indicated

Regional Commissioner
Elliott H. Gray

Assistant Regional Commissioners:
Accounts, Collection & Taxpayer Service
Marshall P. Cappelli
Administration
Harry J. Bodkin
Appellate
Richard E. Fogwell
Audit
Joseph Slipowitz
Employee Plans/Exempt Organizations
Toomer F. Carr
Intelligence
Harry P. McCall

District Directors:
Albany, N.Y. 12206
Raymond A. Spillman
Augusta, Maine 04330
John J. Jennings
Boston, Mass. 02203
Herbert B. Mosher
Brooklyn, N.Y. 11201
George S. Alberts
Buffalo, N.Y. 14202
William H. Tompkins
Burlington, Vt. 05401
Peter L. Dillon
Hartford, Conn. 06103
Pete J. Medina
Manhattan, N.Y. 10007
Charles H. Brennan
Portsmouth, N.H. 03801
Frank T. Murphy
Providence, R.I. 02903
John J. O'Brien

Director, Andover Service Center, Andover, Mass. 01812
M. Eddie Heironimus

Director, Brookhaven Service Center, Holtsville, N.Y. 11742
Theodore E. Davis

Regional Counsel
Sidney M. Wolk

Regional Inspector
John T. Gallagher

Southeast Region

All Regional Officers at 275 Peachtree Street N.E., Atlanta, Ga. 30303, unless a different address is indicated

Regional Commissioner
Harold A. McGuffin

Assistant Regional Commissioners:
Accounts, Collection & Taxpayer Service
William E. Douglas
Administration
Philip N. Sansotta
Appellate
Tully Miller
Audit
Philip J. Sullivan
Employee Plans/Exempt Organizations
Billy M. Hargett
Intelligence
Anthony V. Langone

District Directors:
Atlanta, Ga. 30303
John W. Henderson
Birmingham, Ala. 35203
Dwight T. Baptist
Columbia, S.C. 29201
Harold Bindseil
Greensboro, N.C. 27401
Robert A. LeBaube
Jackson, Miss. 39202
William Daniel
Jacksonville, Fla. 32202
Charles O. DeWitt
Nashville, Tenn. 37203
James A. O'Hara

Director, Atlanta Service Center, Chamblee, GA 30006
William B. Hartlage

Director, Memphis Service Center, Memphis, Tenn. 38110
Claude A. Kyle

Regional Counsel
Jack D. Yarbrough

Regional Inspector
Dale W. Gardner

Southwest Region

All Regional Officers at 7839 Churchill Way, Dallas, Texas 75251, unless a different address is indicated.

Regional Commissioner
Walter T. Coppinger

Assistant Regional Commissioners:
Accounts, Collection & Taxpayer Service
Joseph E. Bishop
Administration
Raymond Astumian
Appellate
Douglas M. Moore
Audit
Howard C. Longley
Employee Plans/Exempt Organizations
Percy P. Woodard, Jr.
Intelligence
John M. Rankin, Jr.

District Directors:
Albuquerque, N.Mex. 87101
Arturo A. Jacobs
Austin, Texas 78701
Robert M. McKeever
Cheyenne, Wyo. 82001
Bobby G. Hughes
Dallas, Texas 75202
Alden W. McCanless
Denver, Colo. 80202
Gerald L. Mihlbachler
Little Rock, Ark. 72203
Paul D. Williams
New Orleans, La. 70130
Robert M. Cutts
Oklahoma City, Okla. 73102
(Vacant)
Wichita, Kans. 67202
Maurice E. Johnson

Director, Austin Service Center, Austin, Texas 78740
Leonard E. Semrick

Regional Counsel
William B. Riley

Regional Inspector
Paul F. Kearns

Western Region

All Regional Officers at 525 Market Street, San Francisco, Calif. 94105 unless a different address is indicated

Regional Commissioner
Thomas A. Cardoza

Assistant Regional Commissioners:
Accounts, Collection & Taxpayer Service
John D. Johnson
Administration
Kenneth G. Rivett
Appellate
(Vacant)
Audit
Johnnie Robertson
Employee Plans/Exempt Organizations
Ralph F. Albrecht
Intelligence
Richard C. Wassenaar

District Directors:
Anchorage, Alaska 99510
Charles E. Roddy
Boise, Idaho 83724
Howard T. Martin
Helena, Mont. 59601
Frederick C. Nielsen
Honolulu, Hawaii 96813
William M. Wolf
Los Angeles, Calif. 90012
William H. Connett
Phoenix, Ariz. 85025
Prescott A. Berry
Portland, Ore. 97204
Ralph B. Short
Reno, Nev. 89502
Gerald F. Swanson
Salt Lake City, Utah 84111
Roland V. Wise
San Francisco, Calif 94102
Francis L. Browitt
Seattle, Wash. 98121
Michael D. Sassi

Director, Fresno Service Center, Fresno, Calif 93730
Fredric F. Perdue

Director, Ogden Service Center, Ogden, Utah 84402
Robert H. Terry

Regional Counsel
Emory L. Langdon

Regional Inspector
Frederick R. Rowe, Jr.