

ANNUAL REPORT OF THE  
Commissioner of Internal  
Revenue

FOR THE FISCAL YEAR  
ENDED JUNE 30

1911

With Statistical Tables



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ANNUAL REPORT OF THE  
Commissioner of Internal Revenue

TREASURY DEPARTMENT,

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*Internal Revenue.*



CONTENTS.

	Page.
Report submitted, giving receipts, comparison in receipts and production, cost of collecting the internal revenues, expenditures, and estimated expenses for next fiscal year.....	1-4
Salaries, scale of salaries of collectors, deputy collectors, storekeepers, gaugers, etc.....	5-7
Official force.....	7
Field force.....	7, 8
Objects of taxation:	
Distilled spirits, fruit distilleries, bottled-in-bond spirits, denatured alcohol, pomace wine, fermented liquors, and tobacco.....	8-13
Special excise tax on corporations.....	13-16
Oleomargarine and adulterated butter.....	16-20
Opium.....	20, 21
Chemistry.....	21, 22
Claims.....	22
Law division:	
Legacy tax cases.....	23
New compilation of internal-revenue laws.....	23
Legislation of the Sixty-first Congress affecting internal revenue.....	23
Collection of old judgments.....	23
Stamps.....	24, 25
Revenue agents.....	25
Illicit distilling.....	25
Recommendations:	
1. Oleomargarine, revision of present statutes.....	26
2. Adulterated butter, revision of laws as to manufacture and sale of, etc.....	26
3. Outage or wantage, law governing, be revised.....	26
4. Authorizing revenue agents and inspectors to administer oaths.....	26
5. Salaries of collectors of internal revenue be increased and fixed scale of compensation for chief deputies and other employees determined.....	26, 27
6. Officer or possesman killed or injured while in the discharge of official duty, provision for, by necessary legislation.....	27
7. Deputy collector, the permanency of position be assured by civil-service enactment.....	27
Accounts division:	
Statements of collections and expenditures, internal-revenue receipts during the last two fiscal years compared, internal-revenue tax upon Porto Rican and Philippine products, withdrawals for consumption during the last two fiscal years compared, aggregate collections by collection districts and by States and Territories, internal-revenue receipts by fiscal years from Sept. 1, 1862, to June 30, 1911, and receipts for first three months, past and current fiscal years, compared.....	28-36
Assessment division:	
Statements of assessments by States and Territories, and by articles and occupations, of spirits remaining in distillery and general bonded warehouses at the beginning of the fiscal year 1911, produced from materials other than fruit, deposited, withdrawn tax paid, transferred to bottling warehouses for bottling in bond, lost by leakage or evaporation, withdrawn for scientific purposes and for the use of the United States, removed for denaturation, withdrawn for export, lost by casualty, transferred to manufacturing and general bonded warehouses, and remaining in distillery and general bonded warehouses June 30, 1911.....	37-60
Brandy in special bonded warehouses at the beginning of the fiscal year 1911, deposited and withdrawn during the year, used in the fortification of sweet wines.....	61-64
Exportation of cigars, cigarettes, manufactured tobacco and snuff in bond, exportation of playing cards in bond, fermented liquors removed from breweries in bond, drawback allowed on exported merchandise, etc.....	64-67

	Page.
Chemistry division:	
Table showing number and character of the samples received and analyzed during the fiscal year 1911.....	68
Claims division:	
Statements of claims received and acted upon for fiscal year 1911 and for the three months ended Sept. 30, 1911.....	69
Corporation tax division:	
Statements relating to the collection of the special excise tax on corporations (arranged in classes) by collection districts and by States and Territories during the fiscal year 1911.....	70-81
Distilled spirits division:	
Statements of distilleries registered and operated during the fiscal year 1911, number and capacities of, materials used for the production of distilled spirits, production of both fruit and grain spirits, spirits rectified, spirits gauged and fermented liquors produced.....	82-95
Law division:	
Seizures, sales under section 3460, R. S., and distraint, offers in compromise, money paid to collectors arising from the proceeds of in rem actions, etc., claims for reward, real estate acquired by the United States, taxes in litigation, suits and prosecutions, and violations of opium laws.....	96-102
Miscellaneous division:	
Statements of oleomargarine, adulterated butter, renovated butter, and mixed flour, giving operations in, production, withdrawals tax paid, withdrawals for export, lost or destroyed, and remaining on hand at close of fiscal year 1911.....	103-109
Revenue agents division:	
Expenses of revenue agents and inspectors, expert accountants under corporation-tax law, work done by revenue agents and amounts expended, illicit distilleries seized, casualties to officers and employees, and persons arrested, expenditures for the discovery and punishment of violators of internal-revenue laws, etc.....	110-112
Stamp division:	
Statement of number and value of internal-revenue stamps issued during the fiscal year 1911, internal-revenue stamp paper, production of stamps, and restamping.....	113, 114
Tobacco division:	
Manufacture of tobacco products for calendar year 1910, production of manufactured tobacco, snuff, cigars, and cigarettes for past 10 calendar years and quantity of leaf tobacco used, summary of cigar and cigarette manufacture, tobacco material account, tobacco production account, and opium.....	115-128

## TABLES.

Table A.—Receipts from each specific source of internal revenue and the amounts refunded in each collection district, State, and Territory for the fiscal year 1911.....	130-169
Table B.—Statements showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year 1911.....	170-173
Table C.—Statements showing, by collection districts and by States and Territories, the actual number of the different kinds of special-tax payers during the fiscal year 1911.....	174-177
Table D.—Statement showing the internal-revenue receipts from special taxes in the several States and Territories during the fiscal year 1911.....	178-181
Table E.—Statement showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years 1910 and 1911.....	182-187

## REPORT

OF THE

## COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
Washington, D. C., November 1, 1911.

SIR: I have the honor to make report of the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1911. Included in this report is a statement of the receipts from the several sources of internal revenue for the months of July, August, and September of the current fiscal year.

## RECEIPTS.

The total receipts of the bureau for the past fiscal year amounted to \$322,526,299.73. Of this total, there was collected from ordinary sources \$289,014,774.73, an increase of \$20,017,338.31 over the previous fiscal year, and from the special excise tax on corporations there was collected \$33,511,525, an increase of \$12,551,741.26, making the total increase over the collections of the fiscal year ended June 30, 1910, \$32,569,079.57.

The collections during the past fiscal year established a new record for the bureau and exceeded the collections of 1866, which year had heretofore held the record in this regard, by \$12,405,851.60.

The receipts from ordinary sources for the first three months of the fiscal year 1912, \$73,878,102.46, as compared with the first three months of the fiscal year 1911, \$71,665,995.49, show an increase of \$2,212,106.97. Corporation tax collected for the first three months of fiscal year 1912 amounts to \$1,687,018.08 as compared with \$5,912,486.52 collected for the first three months of fiscal year 1911, a decrease of \$4,225,468.44, thus making a net decrease in total collections of \$2,013,361.47. The decrease in the collections of corporation tax for this period as compared with the same period of the previous year is due to the fact that of the tax assessed on returns of corporations for the calendar year 1909, the first year of the law, nearly six and one-half millions of dollars could not be collected until after July 1, 1910, whereas of the tax assessed on the returns of corporations for the calendar year 1910, though the total assessment was larger, little more than two millions of dollars was outstanding on July 1, 1911.

Based on the data at this time available, I estimate that the collections for the fiscal year ending June 30, 1912, will approximate \$315,000,000, of which \$290,000,000 will be collected from ordinary sources and \$25,000,000 from the special excise tax on corporations.

I estimate that, industrial conditions remaining substantially the same and no material changes being made in the internal-revenue laws, the collections for the fiscal year ending June 30, 1913, will approximate \$315,000,000.

The objects of internal taxation producing the largest amounts of internal revenues during the past fiscal year are distilled spirits, exclusive of special taxes, \$148,060,212.34; fermented liquors, exclusive of special taxes, \$63,216,851.24; tobacco, \$67,005,950.56,<sup>1</sup> and corporation tax, \$33,511,525.

#### RECEIPTS IN LARGE TAX-PAYING DISTRICTS.

The States in which the largest collections of internal-revenue taxes were made during the fiscal year 1911 are Illinois, \$53,514,-408.18; New York, \$44,475,463.80; Kentucky, \$33,295,173.98; Indiana, \$31,133,384.24; Pennsylvania, \$27,606,360.54; and Ohio, \$21,-828,616.06. Among the States in which the smallest collections were made are Idaho, Mississippi, North Dakota, Vermont, and Wyoming. Of the 67 collection districts subject to internal-revenue laws, the fifth district of Illinois reported the largest collections \$29,998,092.39.

In 1910 the total production of distilled spirits was 163,893,960 gallons; in 1911, 183,355,527 gallons, an increase of 19,461,567 gallons. In 1910 128,657,776 gallons of tax-paid spirits were withdrawn; in 1911, 134,600,193 gallons, an increase of 5,942,417 gallons.

There has also been an increase in the amount of tobacco and snuff manufactured, an increase in the production of beer, and a decrease in the production of oleomargarine.

The four States having the largest production of distilled spirits during the past fiscal year are Kentucky, 46,133,576 gallons; Illinois, 40,467,742 gallons; Indiana, 28,588,922 gallons; Ohio, 10,305,038 gallons. The three collection districts having the largest output of distilled spirits are fifth Illinois, 30,616,428 gallons; fifth Kentucky, 24,227,724 gallons; seventh Indiana, 18,286,289 gallons. During the fiscal year ended June 30, 1911, there were tax-paid for bottling in bond 10,631,091.5 tax gallons as compared with 8,985,759.4 tax gallons tax-paid during the previous fiscal year, an increase of 1,645,332.1 tax gallons.

The four States which produced the largest quantity of fermented liquors are New York, 13,732,743 barrels; Pennsylvania, 7,811,732 barrels; Illinois, 6,630,254 barrels; Wisconsin, 5,287,347 barrels. The two collection districts which produced the largest quantity of fermented liquors are first Illinois, 5,676,321 barrels; third New York, 5,395,138 barrels.

The four States producing the greatest number of cigars weighing more than 3 pounds per thousand, and the production of each during the year, are as follows:

Pennsylvania.....	1,878,694,249
New York.....	1,169,345,379
Ohio.....	651,239,317
New Jersey.....	492,808,672

<sup>1</sup> Including \$95,596.28 from the sale of internal-revenue stamps affixed to Philippine products, as provided for in the act of Aug. 5, 1909.

The two districts showing the largest production of cigars are the ninth Pennsylvania, 715,999,485, and the first Pennsylvania, 694,635,755.

The States showing the greatest production of little cigars (weighing less than 3 pounds per thousand) are:

Virginia.....	344,452,360
Maryland.....	327,179,270
Pennsylvania.....	221,789,270
Second Virginia.....	133,252,010

The greatest production by districts is as follows:

Maryland.....	411,712,540
First Pennsylvania.....	220,704,440
Sixth Virginia.....	211,200,350
Second Virginia.....	133,252,010

The States of New York, Virginia, Louisiana, California, Pennsylvania, and North Carolina, in the order named, show the greatest production of cigarettes weighing less than 3 pounds per thousand.

New York.....	5,495,977,874
Virginia.....	2,092,077,865
Louisiana.....	584,502,610
California.....	138,141,365
Pennsylvania.....	128,755,650
North Carolina.....	123,645,500

The three districts showing the greatest production of little cigarettes are the second Virginia, which produced 2,077,463,865; the second New York, which produced 2,053,621,008; and the third New York, which produced 1,866,205,701.

New York State produced the greatest number of large cigarettes, showing a production of 18,614,404, of which number 13,058,204 were manufactured in the third district and 5,453,050 in the second district.

The States of North Carolina, Missouri, Ohio, Kentucky, Virginia, and New Jersey, in the order named, were the States reporting the largest manufacture of both chewing and smoking tobacco, the quantity manufactured being as follows:

	Pounds.
North Carolina.....	89,430,948
Missouri.....	75,027,579
Ohio.....	47,636,129
Kentucky.....	44,886,784
Virginia.....	29,507,178
New Jersey.....	29,404,452

The districts producing the largest quantity were:

	Pounds.
First Missouri.....	74,847,001
Fifth North Carolina.....	48,772,810
Fourth North Carolina.....	40,658,138
Fifth Kentucky.....	39,509,033
First Ohio.....	39,190,335

The districts in which the largest amounts of corporation tax were collected are second New York, \$4,036,419.99; first Illinois, \$2,763,493.34; and twenty-third Pennsylvania, \$2,046,988.43. The four States showing the largest collections from this source are New York, \$6,309,652.27; Pennsylvania, \$3,999,122.06; Illinois, \$3,023,332.07; and Ohio, \$2,041,823.26.

## COST OF COLLECTING THE INTERNAL REVENUES.

The cost of collecting internal revenue for the past fiscal year was approximately \$16.80 per \$1,000, or 1.68 per cent. The cost of collection the previous year was \$17.40 per \$1,000, or 1.74 per cent. In 1866, the year in which the largest sum was collected prior to the past fiscal year, the cost of collection amounted to \$24.80 per \$1,000, or 2.48 per cent. The average cost of collection since the establishment of the bureau is \$26.20 per \$1,000, or 2.62 per cent.

The cost of collection for the past fiscal year, distributed approximately among the different items of appropriation, was as follows:

Salaries and expenses of collectors of internal revenue.....	\$2,077,535.73
Miscellaneous expenses, Internal-Revenue Service.....	79,614.67
Salaries and expenses of agents and subordinate officers of internal revenue.....	2,489,967.13
Paper for internal-revenue stamps.....	87,546.77
Punishment for violation of internal-revenue laws.....	140,437.38
Salaries, office of Commissioner of Internal Revenue.....	337,530.88
Refunding internal-revenue collections.....	49,207.65
Expenses of collecting the corporation tax.....	123,431.40
Classifying, etc., returns of corporations.....	26,387.37
Total amount expended.....	5,411,658.98

## ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1913, as follows:

Office of Commissioner of Internal Revenue: For salaries of officers, clerks, and subordinate officers.....	\$364,740
Salaries and expenses of collectors of internal revenue: For salaries and expenses of collectors of internal revenue, and deputy collectors, and surveyors, and clerks, messengers, and janitors in internal-revenue offices.....	2,250,000
Salaries and expenses of agents and subordinate officers of internal revenue: For salaries and expenses of 40 revenue agents provided for by law, and fees and expenses of gaugers, salaries and expenses of storekeepers and storekeeper-gaugers.....	2,595,000
Miscellaneous expenses, Internal-Revenue Service: For rent of offices outside of the District of Columbia, telephone service, and other miscellaneous expenses incident to the collection of internal revenue.....	100,000
Paper for internal-revenue stamps: For paper for internal-revenue stamps, including freight.....	90,000
Punishment for violation of internal-revenue laws: For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws or conniving at the same, including payments for information and detection of such violations.....	150,000
Refunding internal-revenue collections: To enable the Secretary of the Treasury to refund money covered into Treasury as internal-revenue collections under the provisions of the act approved May 27, 1908.....	30,000
Expenses of collecting the corporation tax: For expenses of collecting the corporation tax authorized by the act approved Aug. 5, 1909, "To provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes".....	175,000
Classifying, etc., returns of corporations: For classifying, indexing, exhibiting, and properly caring for the returns of all corporations, required by section 38 of the act approved Aug. 5, 1909.....	30,000
Total.....	5,784,740
Salaries, office of Commissioner of Internal Revenue (reimbursable): For salaries of two stamp agents and one counter.....	3,400

## SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1913, the sum of \$364,740 as salaries for the following officers, clerks, and employees in this bureau:

1 Commissioner of Internal Revenue.....	\$6,000
2 deputy commissioners, at \$4,000 each.....	8,000
1 chief chemist.....	3,000
1 chemist.....	2,500
2 first assistant chemists, at \$1,800 each.....	3,600
1 second assistant chemist.....	1,600
1 third assistant chemist.....	1,400
9 heads of divisions, at \$2,500 each.....	22,500
1 superintendent of stamp vault.....	2,000
1 private secretary.....	1,800
6 clerks of class 5.....	12,000
32 clerks of class 4.....	57,600
28 clerks of class 3.....	44,800
41 clerks of class 2.....	57,400
40 clerks of class 1.....	48,000
32 clerks, at \$1,000 each.....	32,000
35 clerks, at \$900 each.....	31,500
4 messengers, at \$840 each.....	3,360
21 assistant messengers, at \$720 each.....	15,120
16 laborers, at \$660 each.....	10,560
	364,740

275

I also recommend the appropriation of the sum of \$3,400 as salaries of two stamp agents, one at \$1,600, one at \$900, and one counter at \$900, the same to be reimbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

## SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors are based upon an estimate of their probable collections according to the following scale, with the qualifications that if the actual collections vary from the amounts estimated the salaries will be readjusted at the end of the fiscal year:

For collection of—	Salary.	For collection of—	Salary.
\$26,000 or less.....	\$2,000	\$375,001 to \$425,000.....	\$3,375
\$25,001 to \$37,500.....	2,125	\$425,001 to \$475,000.....	3,500
\$37,501 to \$50,000.....	2,250	\$475,001 to \$550,000.....	3,625
\$50,001 to \$75,000.....	2,375	\$550,001 to \$625,000.....	3,750
\$75,001 to \$100,000.....	2,500	\$625,001 to \$700,000.....	3,875
\$100,001 to \$125,000.....	2,625	\$700,001 to \$775,000.....	4,000
\$125,001 to \$175,000.....	2,750	\$775,001 to \$850,000.....	4,125
\$175,001 to \$225,000.....	2,875	\$850,001 to \$925,000.....	4,250
\$225,001 to \$275,000.....	3,000	\$925,001 to \$999,999.....	4,375
\$275,001 to \$325,000.....	3,125	\$1,000,000 and upward.....	4,500
\$325,001 to \$375,000.....	3,250		

In addition to the salary based upon the above-mentioned scale, the collector shall receive a commission of one-half of 1 per cent on tax-paid spirit stamps, and may receive additional compensation on account of territorial extent, as provided by law, provided the gross compensation does not exceed \$4,500. (See sec. 3148 as amended and sec. 3314, Rev. Stat.)

The force connected with this bureau during the fiscal year which ended June 30, 1911, in the various districts throughout the United States, as reorganized under the executive order of May 21, 1887, was 67 collectors, who received per annum salaries and commissions as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
52.....	\$4,500.00	1.....	\$3,756.04	1.....	\$3,375.00
1.....	4,375.00	2.....	3,750.00	1.....	3,250.08
1.....	4,215.63	1.....	3,736.83	1.....	3,151.21
1.....	4,203.54	1.....	3,501.40	1.....	13,000.00
2.....	3,875.00	1.....	3,394.10		

<sup>1</sup> Of this amount there was received by the collector for the district of Oklahoma but \$1,208.33 as the district was not organized until Feb. 6, 1911.

There were also employed 1,231 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
9.....	\$2,500	79.....	\$1,300	27.....	\$600
15.....	2,400	1.....	1,250	7.....	500
21.....	2,200	299.....	1,200	1.....	480
4.....	2,000	4.....	1,150	3.....	490
3.....	1,900	139.....	1,100	1.....	360
38.....	1,800	1.....	1,050	44.....	300
7.....	1,700	120.....	1,000	6.....	200
43.....	1,600	85.....	900	1.....	180
47.....	1,500	17.....	800	1.....	100
5.....	1,450	1.....	750	2.....	60
177.....	1,400	13.....	720	1.....	50
7.....	1,350	2.....	700		

There were also employed in the offices of the different collectors 131 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1.....	\$1,800	1.....	\$1,250	1.....	\$850
1.....	1,700	10.....	1,200	8.....	800
4.....	1,600	9.....	1,100	1.....	750
5.....	1,500	1.....	1,050	1.....	600
14.....	1,400	19.....	1,000		
13.....	1,300	12.....	900		

Also 14 messengers and 2 janitors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1.....	\$900	4.....	\$720	1.....	\$500
2.....	840	1.....	700	2.....	300
1.....	800	4.....	600		

#### STOREKEEPERS, GAUGERS, ETC.

There were also employed 150 gaugers who received fees not to exceed \$5 per day, 52 storekeepers whose pay did not exceed \$4 per day, and 2,044 storekeeper-gaugers whose pay ranged from \$2 to \$5

per day, and 7 distillery surveyors at \$2.50 per day. All the employees above enumerated were paid only when actually employed.

#### OFFICIAL FORCE.

It is a matter of pleasure and I think a duty to give expression to my appreciation of the fidelity and industry of the great majority of the employees of this bureau, whether employed in this office or assigned to duty in the 67 collection districts of the country.

At the close of the fiscal year ended June 30, 1911, 294 officers, clerks, messengers, and laborers were employed in this bureau in Washington, and the aggregate amount paid during the year for their salaries was \$337,530.88, which included the expense of handling the denatured alcohol work, this latter item heretofore having been carried separately. At the close of the fiscal year 1909, 235 persons were employed in the bureau in Washington. Since that time new legislation in the shape of the corporation-tax law has called for the services of 32 clerks, and on account of a change in the method of handling stamps, whereby shipments are made direct to the internal-revenue field officers instead of through the post office, the services of 5 employees are required, so that a total of 37 employees of the bureau have been transferred to new work, with an increase of only 9 persons in the total number of employees. In the meantime the ordinary collections show an increase of more than \$43,000,000 over the collections of two years ago, the total collections of the last year, including the corporation tax, exceeding by more than \$76,000,000 the collections of two years ago. The bureau, therefore, has been able to take on and dispose of more than 30 per cent of additional work with a numerical increase in its office force of only 9, and this, too, in the face of the fact that more than 30 per cent of its employees are over 60 years of age, 20 employees being over 70 years of age, the capacity of a number of whom has been necessarily impaired by age and infirmity during the past two years, so that the actual increase of work done by the active members of the bureau force in Washington is greater even than the figures given indicate. On account of these facts it is earnestly urged that the modest increases in compensation that are asked for the office force of the bureau should be granted.

While not a few of the employees, above referred to, as approaching or over 70 years of age, are still the peers, in every respect, of their younger fellow employees, an inspection of the force of this bureau would appear to demonstrate the necessity for a proper system of retirement, with suitable provision for the declining years of those employees who so long have served the Government faithfully and well. So far as this bureau is concerned, such a system would be practical as well as humanitarian, for if every person in this bureau were capable of performing the work of a normal employee, the number of persons employed could be reduced by at least two-thirds of the number that would be retired.

#### FIELD FORCE.

An examination of the condition of the field force discloses practically the same conditions as those in the office force. During the

fiscal year ended June 30, 1909, there were 65 collection districts and 1,154 deputies. There were also 40 agents on the regular roll and 65 agents and inspectors on the denatured-alcohol roll. During the fiscal year just closed there were 67 collection districts and 1,231 deputies, 40 agents on the regular roll, 15 agents and inspectors on the corporation-tax roll, the denatured-alcohol roll having been abolished.

The increase of the work in the field, due to the tremendous increase in the number of taxpayers on account of the special excise tax on corporations and the greatly increased difficulty of enforcing the laws relating to the manufacture and sale of alcoholic beverages on account of certain local and State laws, has been equally great in proportion as that in the office at Washington.

Without exception there is complaint from every collector and agent that his force is overworked and underpaid. Careful investigations by our traveling auditors indicate that the conditions reported actually exist. For these reasons it is earnestly urged that the small additional appropriation asked for the field force should also be allowed. Furthermore a considerable amount of tax due the Government escapes collection every year on account of lack of sufficient force to properly canvass all sections of the country.

**NOTE.**—The number of distillery officers—storekeepers, storekeeper-gaugers, and gaugers—is adjusted automatically by statute in proportion to the number of bonded warehouses and manufacturing establishments in operation. These officers are, therefore, left out of reckoning in foregoing paragraph.

#### OBJECTS OF TAXATION.

##### DISTILLED SPIRITS.

The fiscal year 1911 witnessed the largest production of distilled spirits in the history of the Bureau of Internal Revenue. There was produced during the year 175,402,395.5 proof gallons, surpassing the largest previous production, which was during the fiscal year 1907, by 6,828,482.3 gallons.

The following tables, showing the production of spirits from materials other than fruit during the fiscal years ended June 30, 1898, to June 30, 1911, affords interesting data on this subject:

Fiscal year of production ended June 30—	Tax gallons.	Fiscal year of production ended June 30—	Tax gallons.
1898.....	80,762,213.4	1905.....	147,810,794.3
1899.....	97,066,554.7	1906.....	145,666,125.1
1900.....	105,484,699.8	1907.....	168,573,913.2
1901.....	124,520,599.8	1908.....	126,989,740.1
1902.....	128,623,401.9	1909.....	133,450,755.1
1903.....	141,776,202.1	1910.....	156,237,526.4
1904.....	134,311,952.0	1911.....	175,402,395.5

The tax-paid withdrawals during the fiscal year 1911 of spirits distilled from materials other than fruit amounted to 132,058,636.5 gallons, exceeding the withdrawals during the fiscal year 1910 by 5,673,909.8 gallons, and surpassed only by the withdrawals during the fiscal year 1907, which amounted to 134,031,066.7 gallons.

The tax-paid withdrawals of spirits distilled from material other than fruits during the fiscal years ended June 30, 1898, to June 30, 1911, inclusive, were as follows:

Fiscal year ended June 30—	Tax gallons.	Fiscal year ended June 30—	Tax gallons.
1898.....	78,246,032.9	1905.....	115,994,857.5
1899.....	83,694,338.1	1906.....	122,617,943.1
1900.....	93,391,827.8	1907.....	134,031,066.7
1901.....	99,191,721.5	1908.....	119,703,594.4
1902.....	103,304,981.5	1909.....	114,693,578.2
1903.....	112,788,168.0	1910.....	126,384,726.7
1904.....	116,033,305.6	1911.....	132,058,636.5

During the fiscal years 1898 to 1907 the production of distilled spirits was each year much in excess of the withdrawals for all purposes, resulting in a stock in distilleries and general bonded warehouses at the end of the fiscal year 1907 of 245,438,816 original gauge gallons. On June 30, 1910, however, the stock in bond had been reduced to 233,508,674.6 original gauge gallons. On account of the enormous production during the fiscal year 1911 the spirits remaining in warehouses throughout the country on June 30, 1911, amounted to 249,279,346.6 gallons, this being the largest amount in bond in the history of the industry.

During the year there were operated 432 grain distilleries, 17 molasses distilleries, and 474 distilleries engaged in the manufacture of brandy from fruit or distilled spirits from materials other than grain. This was an increase of 17 distilleries. Of the grain distilleries 181 were operated on the sweet-mash principle and 251 were operated on the sour-mash principle.

During the year the systematic investigation of every establishment engaged in the manufacture of the product was continued, and the investigations are being extended as rapidly as possible to every establishment engaged either in the manufacture, rectification, or sale of distilled spirits. A scientific study of the subject is being made by officers of the bureau, both in Washington and in the field, with a view to collecting all of the tax due the Government with the least possible annoyance and friction. The scientific work being done will be referred to further in the paragraph on the Division of Chemistry.

During the year thorough investigations were made for the purpose of securing a more uniform and accurate system of inspection, weighing, marking, and gauging of spirits, as required by section 3249, Revised Statutes. As a result of these investigations it was determined to extend the system of gauging by weight, which experience has demonstrated to be much more accurate than the rod gauge, to all establishments, with a few unimportant exceptions, manufacturing, handling, or selling distilled spirits. The discrepancy between the two systems of gauging—rodding and weighing—and opportunities for fraud occasioned thereby, and the complaints to the bureau on account thereof, have, in the past, been a source of considerable annoyance and a cause of just complaint.

While the new system of gauging is not to become effective until November 1, 1911, there is confident belief that considerable improvement and relief will result from its adoption.

The method of reporting from the field has been very much simplified and improved. Unnecessary forms have been eliminated and the number of necessary forms has been much reduced by consolidation.

No serious frauds were discovered during the year in connection with sweet-mash distilleries. It is believed that the frauds in the smaller sour-mash distilleries have been materially lessened, and that while frauds on the revenue can never be completely eliminated, a continuation and extension of the methods now being used, with proper encouragement and support of the force of highly skillful and efficient officers that have been and are now being developed in connection with this work, will keep such frauds at a minimum.

#### FRUIT DISTILLERIES.

The States producing, during 1910, the largest amounts of fruit brandy are California, 7,170,213.8 gallons; Ohio, 113,222.2 gallons; and New York, 78,537.1 gallons.

In the report for the fiscal year 1910 attention was called to the fact that better supervision of fruit-brandy distilleries was clearly needed. During the past two years many fruit-brandy distilleries have been seized on account of the illicit use of sugar, detection being materially aided by the work done in the chemical laboratory of this bureau, and many convictions were had as a result of prosecutions instituted in connection therewith.

Congress, at its last session, made certain changes in the fruit-brandy law. Investigations and experimental surveys are now under way with a view to securing sufficiently accurate knowledge as to what is the most practical method of controlling such distilleries so that the Government will receive the full amount of revenue due and no unnecessary restrictions be imposed upon the manufacturers. Regulations in connection therewith will be issued at an early date.

#### BOTTLED-IN-BOND SPIRITS.

During the past fiscal year 10,631,091.5 gallons of distilled spirits on which the tax had been paid were bottled in bond at distilleries. This quantity, which represents about 8 per cent of the entire quantity of potable spirits tax-paid at distilleries during that year, exceeds the quantity of like spirits bottled in bond during the fiscal year 1910 by 1,645,332.1 gallons.

Under the bottling-in-bond act, approved March 3, 1897, spirits eligible for bottling in bond must have remained in bonded warehouse for a period not less than four years; must be bottled under the immediate supervision of a Government officer; must be of a proof (for domestic use) of not less than 100°; and each bottle containing such spirits must have affixed thereto an adhesive engraved stamp, extending over the mouth of the bottle, showing the season of production, the date of bottling, the degree of proof, and the name and district of the bona fide distiller of the spirits. Severe penalties are imposed by the act for reusing any stamp so affixed or for reusing any bottle so filled without first destroying the stamp affixed thereto.

During the first five years following the passage of this act less than 1 per cent of the potable spirits withdrawn on payment of tax was bottled in bond, the largest quantity (535,535.9 gallons) having

been bottled during the first fiscal year, 1898. During subsequent years, however, there has been a steady and a very noticeable increase in withdrawal of spirits for this purpose.

There has also been a noticeable increase during the past three years in the quantity of spirits bottled in bond free of tax for export, the quantity so bottled during the fiscal years 1909, 1910, and 1911 being, respectively, 24,339.4, 30,461.5, and 41,188.1 gallons.

#### DENATURED ALCOHOL.

The withdrawal of distilled spirits free of tax for denaturation showed during the year a considerable increase, 11,682,887.9 proof gallons having been withdrawn for this purpose during the fiscal year 1911, as compared with 10,598,749.2 proof gallons for the fiscal year 1910. The comparatively large cost of installing a distilling plant and the high degree of skill that is necessary in order to produce a grade of alcohol suitable for denaturation will in all probability prevent any industrial distilleries from ever being operated under the statutes authorizing them. It is believed, however, that the use of denatured alcohol in manufacturing and otherwise will continue to steadily increase, and it is worthy of consideration as to whether there should not be levied on this product a nominal tax—say, 1 cent per gallon—for the purpose of defraying the considerable expense to the Government in properly safeguarding its manufacture and use. A new set of regulations very much simplifying the handling of completely denatured alcohol is now in course of preparation and will shortly be issued.

While frauds in connection with denatured alcohol have not been considerable, from time to time they have occurred. During the past fiscal year a large distilling plant was seized on account of attempted removal of denaturants from denatured alcohol and the sale of the product nontax-paid, resulting in the forfeiture of the distillery and the conviction of the officers thereof.

#### POMACE WINE.

The manufacture from grapes domestically grown, of wine, excepting fortified sweet wine, in the manufacture of which tax-free brandy is used, and the sale of wine at the place of manufacture or at a designated office, are not within the purview of the internal-revenue laws. In certain sections of the country, however, the practice has grown up of taking the fruit residuum from which all, or practically all, of the juice has been expressed by means of ordinary presses, aided in some cases by hydraulic power, and by adding to this residuum cane, beet, or anhydrous corn sugar and water, and with or without the aid of yeast, fermenting this into a product designated as "pomace wine" or "base wine." Practically all of the alcohol in this product is derived from the sugar, though it is claimed that a certain amount of coloring and flavoring is secured from the grape hulls. Investigation showed that the product was being used extensively in rectification, resulting in the loss of a large amount of revenue by thus replacing tax-paid spirits. It is also used to some extent as a beverage, and to a large extent as a filler in blending wines, whereby a cheaper product can be put on the market. It appears that the mixing of the ingredients from which the product is manufactured consti-

tutes making a mash fit for distillation and is not a wine mash treated as exempt under the internal-revenue statutes. After a number of abortive attempts to secure a test case on an agreed state of facts in order to determine the status of this product, the Bureau of Internal Revenue has forbidden its use in rectification. Whether or not such a product should be permitted to be manufactured and sold as a beverage or used as a cheap filler for other wines, is a subject that should be considered and passed upon by the Congress.

#### FERMENTED LIQUORS.

The fiscal year 1911 was a record year in the production of fermented liquors, 63,216,851 barrels having been tax paid, as against 59,485,117 barrels the previous fiscal year, which latter figure stood as a record to that date.

While the records are not kept in such a way as to furnish accurate data, the output by breweries of beer in bottles is increasing enormously. Under the authority granted by statute, there are now 223 breweries equipped with pipe lines for conveying beer to the bottling premises. The installation of the pipe lines increases slightly the cost of collecting the tax on fermented liquors, the use of such pipe lines being permitted only under the immediate personal surveillance of a proper internal revenue officer. The small expense incident to such supervision is much more than offset by the great convenience afforded thereby.

The number of breweries operated was 1,492, the number operated the previous year having been 1,658.

There were no changes in the statutes relating to fermented liquors, and few serious frauds or violations of internal-revenue laws in connection therewith were discovered during the year.

#### TOBACCO.

The receipts from the tax on manufactured tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1911, amounted to \$67,005,950.56, an increase over the collections from this source during the fiscal year ended June 30, 1910, of \$8,887,493.53.

There were in operation during the calendar year 1910 (the latest information available) 22,519 cigar factories and 531 cigarette factories, this being a decrease of 393 cigar factories and 41 cigarette factories. There were also registered 2,881 establishments producing manufactured tobacco, 50 producing snuff, and 3,693 dealers in leaf tobacco.

The new regulations and the new stamps made necessary by the provisions of the tariff act of August 5, 1909, effective, so far as these products were concerned, July 1, 1910, were gotten out in good time, and the collection of the tax under the new statute has proceeded without perceptibly increased difficulty.

Section 35 of the act of August 5, 1909, created a class of persons known as "retail dealers in leaf tobacco," who are permitted to sell leaf tobacco that has not been subjected to any form of manufacture free of tax to consumers and other retail dealers in leaf tobacco. The business started out with some appearance of reaching an important magnitude, but a few months' trial developed the fact that the demand for unmanufactured leaf tobacco by the consumer was not

liable to increase to an extent that would render the business of a retail dealer in leaf tobacco a conspicuous element in connection with the Government's revenues. The business has slowly retrograded and the number of retail dealers is growing less.

The past fiscal year was marked with the discovery of many violations of the law among minor manufacturers of tobacco products. These violations are, to a large extent, made possible by the fact that under existing law a dealer in leaf tobacco who sells leaf tobacco to manufacturers of tobacco, snuff, cigars, and cigarettes, or other dealers in leaf tobacco and to persons who purchase leaf tobacco for export, is not required to give any bond whatever for his faithful compliance with the law governing his sales. I respectfully suggest that Congress be asked to enact such legislation as will require every dealer in leaf tobacco to give a bond, the minimum penalty of which shall be not less than \$100, the same to be increased whenever the extent of business done by said leaf dealer shall, in the judgment of the Commissioner of Internal Revenue necessitate a larger penalty.

During the past year the bureau has been investigating the matter of manufacturers giving away to their employees cigars and other tobacco products free of tax. Sporadic efforts have been made from time to time to enforce the statutory provisions in this regard, but it is clear that systematic investigation is necessary in order to ascertain the extent of these abuses and the loss of revenue thereby. Action will be taken as soon as the facts have been thoroughly collected and understood.

#### SPECIAL EXCISE TAX ON CORPORATIONS.

There was collected from the special excise tax on corporations during the fiscal year 1911, \$33,511,525. Of this amount, however, \$6,410,265.35 was on assessments on tax returns for the calendar year 1909. From July 1, 1911, to October 1, 1911, \$1,687,018.08 additional has been collected.

The tax period under this law is the calendar year and the collection period is not identical with the Government's fiscal year, hence a consideration of the figures for any one year may be misleading. The following résumé of the operations of this law since its inception is therefore given:

Total collections to Oct. 1, 1911.....	\$56,158,326.82
Total tax outstanding Oct. 1, 1911.....	344,016.17

#### ASSESSMENTS.

Corporation taxes assessed in fiscal year 1910.....	\$27,130,904.82
50 per cent additional corporation taxes assessed in fiscal year 1910.....	159,862.61
Total for 1910.....	27,290,767.43
Corporation taxes assessed in fiscal year 1911.....	29,109,034.23
50 per cent additional corporation taxes assessed in fiscal year 1911.....	323,221.20
Total for 1911.....	29,432,255.43
Corporation taxes assessed in fiscal year 1912 (July, August, and September, 1911). . . . .	460,355.35
Total corporation tax assessed during fiscal years 1910, 1911, and three months of 1912.....	57,183,378.21

COLLECTIONS.	
Corporation taxes collected in fiscal year—	
1910.....	\$20,959,783.74
1911.....	33,511,525.00
1912 (July, August, and September, 1911).....	1,687,018.08
Total collections on account of corporation taxes to Oct. 1, 1911.....	56,158,326.82
Amount of corporation taxes abated for fiscal year 1911.....	404,991.40
Corporation taxes abated for fiscal year 1910 and uncollected taxes to Oct. 1, 1911.....	620,059.99
Total abated and uncollected, including unpaid assessments of July, August, and September, 1911.....	1,025,051.39

Many of the claims for abatement were based upon the fact that where corporations had made deductions on account of interest paid in excess of the amount allowed by law, this office, not knowing the amount legally deductible, necessarily suspended the whole interest deduction and instructed the corporations to file claims for the abatement of such portion of the tax assessed as would be represented by the amount of interest paid on an amount of indebtedness not in excess of the amount of capital stock outstanding at the close of the year.

Additional tax liability for both the years 1909 and 1910 is being reported daily by our examining field agents, \$228,008.25 having been assessed during the month of October, 1911.

During the past year a considerable number of names of corporations have been stricken from the lists of those required to make returns, because such corporations have been ascertained to be specifically exempt from the provisions of the statute, or to be nonexistent, or entirely inactive.

In a few cases corporations have been reported as having dissolved for the purpose of continuing business as individuals or partnership concerns in order to avoid the incidence of this tax. The number of departures from the corporate field on this account, however, appear to be quite insignificant. The names of many new corporations, which were chartered to do business during 1910, were added to the lists, so that the total number of corporations making returns during the year 1910 was 270,202, this number being 7,712 in excess of the number which made returns for the calendar year 1909.

The 270,202 corporations rendering returns for the calendar year 1910 report a capital stock of \$67,886,430,519.04. They report bonded and other indebtedness of \$30,715,336,008.84, and an aggregate net income of \$3,360,250,642.65. The increase in capital stock in 1910 over 1909 is \$5,514,803,763.17, while the amount of bonded and other indebtedness shows a decrease of \$618,616,687.98. This decrease, however, appears to be accounted for in large part, if not entirely, by the fact that in the returns for 1909 many banking corporations reported their deposits as indebtedness, while for the year 1910 the blanks were filled out by these companies in accordance with the statutory requirements. It will be noted that the action taken by these companies in 1909 in no way affected their tax liability.

The net income reported shows an increase of \$234,564,541.62.

The 31,188 corporations listed in Class "A," which embraces all incorporated financial institutions and insurance companies, report

an aggregate net income equivalent to 15.08 per cent on the capital stock reported.

The 24,694 corporations listed in Class "B," which embraces all public-service corporations, such as transportation companies, heating and lighting companies, storage companies, and telegraph and telephone companies, report an aggregate net income equivalent to 4.36 per cent on the capital stock reported.

The 89,114 corporations in Class "C," which embraces industrial and manufacturing concerns, report a net income equivalent to 5.48 per cent on the capital stock reported.

The 58,233 corporations in Class "D," which embraces all mercantile corporations not otherwise classed as producers or manufacturers, report a net income equivalent to 11.46 per cent on the capital stock reported.

The 66,973 corporations in Class "E," which includes such miscellaneous corporations as are not otherwise classed, report a net income equivalent to 4.01 per cent on the capital stock reported.

The total tax assessments for the year 1910 were \$29,432,255.43, a portion of which, aggregating half a million dollars, was, however, additional assessments on tax liability incurred during the calendar year 1909.

The work of investigation in several of the important business centers of the country has not been carried out to the extent that the results obtained show is imperative, because of lack of appropriation to provide a sufficient trained field force. The force now engaged on the work of investigating the returns of the various corporations is constantly showing increased efficiency, and their work is most valuable to the service. It is estimated that the examinations already made have resulted in increasing the tax collections reported by the companies themselves by approximately \$550,000. We now have only 15 agents and inspectors engaged on this work. In the deficiency appropriation for the present year, and in the regular appropriation for the coming year, a sum is asked for that will permit us to add 15 competent men to this force. With the addition of this small number of employees there seems to be no question but that a tax liability, at the lowest estimate, of \$500,000 additional, and in all probability considerably in excess of this amount, could be disclosed and the money collected.

The work of administering this law has progressed much more smoothly during the past year than during the first year. The corporations themselves, as well as the officers of this bureau, have acquired a much better understanding of the requirements. In the Corporation Tax Division of the bureau in Washington the work of examining the returns, entering the assessments, and compiling the statistics, court records, and other data has progressed in a most commendable manner, evidencing a most careful study of the law and its requirements by each and all of the persons connected therewith, and a most commendable degree of efficiency. In the field, practically without exception, the collectors of internal revenue have given to the corporation-tax work their personal attention, and by assigning thereto none but high-grade deputies and clerks a marked improvement in the examining and listing of returns is noted. In fact, throughout every branch of the bureau there is every evidence that constant effort has been and is being made to secure the best

possible results in the administration of this new law. The cooperation on the part of the corporations themselves has been most commendable and gratifying.

Approximately 25,000 corporations neglected to file their 1910 returns in accordance with the statutory requirements. Many of these corporations believed that as their net income was less than \$5,000 they were not required to make returns. Many of the larger corporations postponed making their returns until the Supreme Court should decide the cases under consideration involving the constitutionality of the law. The decision of the Supreme Court sustaining the constitutionality of the law was handed down March 13, 1911, 12 days after the expiration of the time within which the corporation-tax returns should have been filed. The constitutionality of the law having been sustained, and the provisions of the law now being fairly well understood by all corporations, it is believed that the class of delinquents in this respect will not hereafter be of any considerable number.

It has been urged on this office that those companies which, prior to the decision of the Supreme Court, unwittingly suffered themselves to become liable to the severe tax liability and penalties imposed by the statute on account of the failure to file their returns in accordance with the statutory requirements should be relieved therefrom. It appears clearly from the law, however, that this is a matter over which Congress alone has jurisdiction. The question is one which may well merit attention and consideration by that body.

Many important questions relating to the inclusion and exclusion of various items from gross income have received consideration during the past year, and have either been settled or are now under consideration. Many investigations and hearings, formal and informal, have been necessary in connection therewith. It is believed, however, that the statement made in the report of last year, that upon the whole the corporation tax has been collected with as little difficulty and friction as has been occasioned by the collection of any internal-revenue tax, can this year truthfully be repeated.

#### OLEOMARGARINE.

The production of oleomargarine during the fiscal year ended June 30, 1911, amounted to 115,331,800 pounds of uncolored and 5,830,995 pounds of the artificially colored product, making a total of 121,162,795 pounds of both classes, as compared with the total of 141,862,280 pounds produced during the previous fiscal year, a decrease of 20,353,489 pounds uncolored and 345,996 pounds artificially colored, or a total decrease of 20,699,485 pounds from the year 1910. There were withdrawn, tax paid, 115,448,006 pounds at the rate of one-fourth cent and 2,764,971 pounds at the rate of 10 cents, or a total of 118,212,977 pounds, as against 135,159,429 pounds and 3,416,286 pounds, respectively, of the two classes during the fiscal year 1910, being a decrease of 19,711,423 of the uncolored and 651,315 pounds of the colored, or a total decrease of 20,362,738 from the previous year.

During the fiscal year ended June 30, 1911, the total collections from oleomargarine were \$284,262.94 from stamp tax at the rate of 10 cents per pound and \$286,895.81 at the rate of one-fourth cent per

pound, or a total of \$571,158.75 from both classes, as against \$689,856.42 for the previous year, a net decrease of \$118,697.67 in stamp-tax collections on oleomargarine. From special taxes there was collected \$429,056.04, a net increase of \$14,409.62 in collections from this source. The total oleomargarine collections for the year aggregated \$1,000,214.79, a decrease of \$99,288.05 for this year.

Withdrawals for export showed an increase of 287,149 pounds in the colored product and a decrease of 5,805 pounds in the uncolored, as against the fiscal year 1910.

Slightly fewer violations were discovered during the fiscal year 1911 than in the previous year. Of the 1,816 violations of the law and regulations reported, there were 82 cases of illicit manufacture, 40 violations by wholesale dealers, and 1,066 by retail dealers. In a considerable number of cases where prosecutions were instituted convictions have been secured, carrying sentences of imprisonment, and in addition thereto \$80,706.43 was collected from fines, compromises, and assessments of special and stamp taxes growing out of these violations.

Attention was called in the reports of 1909 and 1910 to the defects in the oleomargarine statutes as construed in the United States courts and to the deplorable situation occasioned thereby. Continued efforts to enforce this law serve but to disclose the situation more clearly. The present law imposes two rates of taxation, one 40 times as great as the other, on oleomargarine, the rate being determined by whether or not the product is artificially colored, which has proven a very poor method of determining the tax liability. The law provides that upon oleomargarine there shall be assessed and collected a tax of 10 cents a pound, provided that when oleomargarine is free from artificial coloration that causes it to look like butter of any shade of yellow said tax shall be one-fourth of 1 cent per pound. For a time after the passage of this law the oleomargarine manufactured was, on account of the nature of the ingredients used, white, or a very light color, and the yellow color was obtained by using artificial coloring agents, such as are generally used in the manufacture of dairy butter. While large amounts of oleomargarine, as it reached its final purchasers, was artificially colored, the Government succeeded in collecting tax at the higher rate on only a very small proportion thereof for the following reasons: Under the law the oleomargarine is permitted to be packed by the manufacturers and sold in large firkins or tubs containing about 60 pounds with a stamp on the outside showing proper tax payment. The retail dealer would buy a small number of tubs of artificially colored oleomargarine tax paid at 10 cents a pound. He would then proceed to buy large numbers of tubs tax paid at one-fourth cent a pound. He would pay the special tax as a dealer in colored oleomargarine. The stamp on the tub does not have to be destroyed until the tub is empty, and the courts have held that a tub is not empty as long as any merchantable oleomargarine remains therein. The retail dealer, therefore, would sell from his tubs of the colored product, and, in general, the product would be sold as butter, and when a certain number of tubs would be nearly empty the dealer would remove them, together with a corresponding number of tubs tax paid at the lower rate, to some place in his private residence, or other place securely guarded, and there simply mix a little coloring

matter in the white goods, refill the tubs in which had been colored oleomargarine, destroy the stamps on the tubs emptied of their white contents, take the refilled tubs back to his place of business, and continue selling therefrom. Field officers discovered this done in numbers of cases, and in many other cases had reason to feel confident that the same processes were going on without being able to secure legal evidence thereof. Great difficulty has been experienced in securing convictions even where the facts of manipulation have been undisputed. In order to hold a person manipulating oleomargarine liable as a manufacturer, not only the manufacture, but the sale of the product must be shown, and legal evidence as to both manufacture and sale is often impossible to secure. By the simple process above enumerated the retail dealer, with equipment of the very simplest kind, and with the minimum of labor and trifling expense, and practical immunity from detection because of the fact that the oleomargarine laws do not provide the summary rights and remedies allowed Government officers in enforcing other internal-revenue laws, can add 9 $\frac{1}{2}$  cents to every pound thus manipulated, and, by furnishing this to his customers when they call for butter, he is enabled to dispose of this product, which cost him from 12 to 15 cents per pound, at anywhere from 25 to 40 cents a pound. The comparative immunity from detection and punishment and the great financial profit growing out of the transaction have proved sufficient inducement to cause thousands of otherwise reputable grocers, market men, and dealers to engage in the nefarious business of defrauding the Government of its revenue and perpetrating a fraud on their customers. It is confidently believed that the oleomargarine law is, at this time, corrupting and debauching more taxpayers and affords the opportunity for greater fraud upon the public than any other statute with which the internal-revenue bureau has to deal.

During the past two years, however, a considerable change has been brought about in the manufacture of certain grades of oleomargarine which has introduced even more difficulty in the administration of the law, and that is the discovery of the method of extracting various vegetable oils, such as peanut oil, soya-bean oil, soy-yellow coloring and which are sufficiently neutral and nutritive to be used as one of the actual ingredients in the manufacture of oleomargarine. Oleomargarine manufactured with one of these oils as a component ingredient carries a yellow color equal to that imparted by the addition of artificial coloring agents, yet no artificial coloring can be detected by any chemical reaction at this time known, with the result that a tax thereon of only one-fourth of 1 cent per pound can be collected. The present law, therefore, taxes in a manner intended to be prohibitive only one method of securing a certain result—that is, securing yellow color by artificial means. It does not tax the result itself, and a new method for securing such result, not within the purview of the statute, having been discovered, the law is rendered practically nugatory. There is some question as to whether oleomargarine manufactured with the yellow oils referred to is quite so palatable or saleable as that manufactured white and then colored. The sale of the product manufactured from the yellow oils, however, while still small, appears to be steadily increasing, and with its increase proportion.

At present the color of the product is, therefore, practically no indication as to whether or not artificial coloration has been resorted to. Only in a few jurisdictions does it appear possible to secure convictions under the present law. In fact anything like a satisfactory administration of the present law is clearly impossible.

It is strongly urged that there should be a complete revision of the oleomargarine statutes; that the double rate of taxation should be abolished and that a flat rate be adopted in lieu thereof; that the practice of handling oleomargarine in bulk or in large packages be prohibited; that the manufacturers be required to pack oleomargarine in approved statutory packages running from one-half to five pounds, and that each and every package shall be sealed with a revenue stamp affixed; that the product shall be sold only in original unbroken packages, and that heavy penalties be denounced for removal from factory in other than stamped packages and for any dealer having in his possession or selling any oleomargarine not covered by proper stamps, and that heavy penalties be denounced for selling oleomargarine as butter. The package and stamp laws provided for the manufacture and sale of tobacco are believed to be the best yet devised. It appears that these statutes can be made applicable almost in toto to the manufacture and sale of oleomargarine, and it is earnestly recommended that Congress enact legislation incorporating the administrative features contained in the tobacco laws.

Had the tax on oleomargarine been two cents a pound during the past fiscal year instead of a nominal rate of ten cents and an actual rate of one-fourth cent a pound, the revenues would have been increased by \$1,793,100.79, a large sum expended in attempting to enforce the present statutes would have been saved, and the corruption of great numbers of American citizens, as well as a fraud on the public to an extent not generally dreamed of, would have been prevented. It is earnestly hoped that Congress will take action in this matter during the coming session.

#### ADULTERATED BUTTER.

There were 164 cases against manufacturers of butter for placing on the market adulterated butter, as defined by the act of May 9, 1902, which involved also 25 wholesale dealers and 80 retail dealers. All of the product held to be adulterated consisted of butter with abnormal moisture which had been sold or offered for sale. The total collections from special and stamp taxes during the fiscal year ended June 30, 1911, amounted to only \$47,885.

Included in the oleomargarine statutes are certain paragraphs relating to adulterated butter, which read in part as follows:

Section 4, act of May 9, 1902:

\* \* \* or any butter in the manufacture or manipulation of which any process or material is used with intent or effect of causing the absorption of abnormal quantities of water, milk, or cream; \* \* \*.

Acting under this statute the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, ruled that 16 per cent of moisture was excessive, and butter containing that amount was therefore adulterated, this ruling being supported by the decision of the circuit court of appeals. (Coopersville Cooperative Creamery Co. v. Lemon, 163 Fed. Rep., 145.)

The statute further provides that "every person who sells adulterated butter shall be regarded as a dealer in adulterated butter," the special tax therefor being \$480 for selling in wholesale quantity (10 pounds or more) and \$48 for selling in retail quantity (less than 10 pounds).

Thorough investigations indicate that normal butter should contain 13 per cent of moisture or less. There is a margin, therefore, allowed by the regulations under the present law of 3 per cent, which would appear to be ample. Commercial conditions, however, are such that every creameryman is practically forced to get as near the moisture limit as possible. Not a few exceed this limit, every violator, however, claiming most vigorously that the excess moisture was an accident and that no liability under the statutes should be asserted. The heavy tax of \$600 per annum has proved a great hardship on a number of small creameries which have violated the provisions of this section. It is suggested that this law should be changed so that the special tax should be much smaller, say \$60 per annum, and that there should be a heavy specific penalty and fine or imprisonment, or both, for any manufacturer who permitted adulterated butter to go out from his factory without having the proper marks, stamps, and brands thereon to denote its nature. The adulterated butter law as it stands works with entirely too much severity on dealers who in many cases unwittingly handle adulterated butter. It appears that the section of law relating to dealers should be changed so that the dealers should incur liability only when they knowingly, or with an opportunity to know, handle butter that is adulterated.

It is suggested that the moisture content of butter is not a fair test as to adulteration. For instance, a sample of butter may show 78 per cent of butter fat, 6 per cent curd, 1 per cent solids (salt), and only 15 per cent moisture, and therefore legal butter; whereas another sample may show 83 per cent butter fat, no curd, one-half of 1 per cent solids (salt), and 16½ per cent moisture, and, while a greatly better butter because butter fat is what the consumer desires to buy, is nevertheless adulterated under the law. It is suggested that Congress consider the advisability of changing from a moisture standard to a butter-fat standard in order to determine whether or not butter is adulterated.

#### OPIUM.

Next to oleomargarine, the internal-revenue laws most badly in need of revision are those relating to the manufacture and sale of opium. The present statutes consist of the act of October 1, 1890, providing for the manufacture and taxation of opium manufactured for smoking purposes, and the act approved February 9, 1909, prohibiting the importation of opium for other than medicinal purposes. Under date of May 29, 1911, the honorable Attorney General approved the ruling of this office that the act approved February 9, 1909, did not repeal the provisions of the act of October 1, 1890. This bureau has therefore been making considerable investigations under the authority of the above-mentioned act of October 1, 1890, with a view to prosecuting persons engaged in manufacturing opium for smoking who have not complied with the provisions of that statute. The investigations have disclosed the fact that the smoking of opium is a widespread

vice in this country, and that while the present statutes forbid the importation of opium for other than medicinal purposes, the statute is fatally defective in that it relates only to opium illegally imported and has no application to opium domestically produced or which was imported prior to the enactment of this statute, or which was imported by a manufacturing chemist for legal purposes, but which afterwards passed through ordinary trade channels into the hands of subsequent purchasers who, without knowledge or connivance on the part of the original importers, convert the opium to other uses. And, furthermore, there is no law enabling the Government to follow the handling of opium after it has once passed the customhouse, in to proceed against it unless it has been illegally manufactured for smoking purposes. As a matter of fact, certain preparations of opium recognized by manufacturing chemists, druggists, and physicians as medicinal preparations differ in no material respect from the regular smoking opium, and such preparations can readily be, and are, used for this purpose, and the manufacture of smoking opium from the gum opium itself or from various preparations thereof is such a simple process and can be carried on so easily with the simplest utensils in the privacy of a private dwelling, that detection of the manufacturers is a very difficult proposition. In various sections quite a number of manufacturing establishments have, however, been located and seized, and some convictions have been secured, with some prosecutions still pending. The investigations and work of this bureau have, however, disclosed the fact that opium joints are in existence in practically all cities of any considerable size, and that if this insidious vice is to be successfully dealt with there must be enacted a complete system of Federal laws regulating the importation, manufacture, and sale of all opium and its derivatives, with proper provision for furnishing data thus secured to the local and State authorities charged with enforcing police laws on the subject.

#### CHEMISTRY.

During the past fiscal year the work of the Division of Chemistry has been considerably extended, with very gratifying results. The work of the laboratory has been divided into analytical, court work, and distillery inspection. In the analytical section 5,694 samples were analyzed, there having been a decrease in the oleomargarine and butter samples and a large increase in the samples of spirits, wines, beers, mashes, ciders, and opium. All the analytical work is done by the chemists with the view to having the conclusion reached tested in court, and with this end in view there is a most careful system of checking and comparing results. Our chemists are called as expert witnesses now in nearly all important internal-revenue cases. The work of the division in this connection has been the subject of much favorable comment by various district attorneys throughout the country.

The need of scientific control of distilleries has long been apparent to officers of the bureau as well as to field officers. With this end in view there is being collected from every source obtainable as complete data as possible relating to fermentology and the art of distillation. The laboratory has been equipped with complete distilling apparatus. The results furnished by standard distillers throughout

the country have been compared with actual experiments conducted in the laboratory. Reports of the daily operations and daily fermentation of every tub in every distillery in the United States are furnished to the laboratory and from this complete data it is comparatively easy to pick out the distilleries at which abnormal conditions prevail and for our field officers to focus their attention on such distilleries until it is ascertained whether such conditions are due to fraudulent operations or to force of circumstances over which the distillers have no control. This method of inspection is supported by comprehensive analyses of grain, yeast, beers, etc., and the success of this method of inspection has surpassed all expectations.

Much work has been done in the laboratory in determining the age of spirits, distinguishing naturally colored spirits from artificially colored, substitution of spirits, and detecting other practices by which frauds on the revenue are perpetrated.

All in all the Division of Chemistry is second in importance to no division in the bureau, and there is still great room for extension and development of its work.

#### CLAIMS.

At the commencement of the fiscal year ended June 30, 1911, there were held in this office, pending consideration or suspended until controverted questions of law might be determined by the courts on cases presented, 2,226 claims of all kinds, amounting in the aggregate to \$5,133,700.91. During the fiscal year there were received 9,459 claims of all kinds, amounting in value to \$2,944,134.16. During the same period 9,909 claims, amounting to \$3,882,077.05 were acted upon, leaving pending July 1, 1911, 1,776 claims to the amount of \$4,195.758.02. Most of these claims were held awaiting evidence, or completion in other respects, or pending decisions of the Supreme Court on questions of law involved therein. In this number of claims on hand were 729 claims for the refunding of legacy taxes, amounting to \$3,784,553.73, most of which are held awaiting a decision of the Supreme Court in the case of the Fidelity Trust Co. v. United States as to the legality of the tax on estates for life or years. Seven judgment claims for the recovery of legacy taxes, aggregating \$323,931.59, were allowed after the Government had exhausted all of its remedies by appeal and applications for review. No other legacy tax claims were allowed during the year except upon remainder interests, as defined by the Supreme Court in the Vanderbilt case. The allowance in this class of cases amounted to \$100,392.43, covering, in whole or in part, 18 claims, the rejected balances of which amounted to \$73,666.09. One hundred and eighty-four legacy tax claims were rejected in toto under the decision of the Supreme Court in the case of Hertz v. Woodward, amounting to \$932,427.21.

There were received in connection with the special excise tax on corporations 1,826 claims for abatement of assessments, amounting to \$441,654.17, and allowed during the fiscal year 1,667 abatement claims, aggregating \$404,991.40, and rejected 302 claims, amounting to \$110,558.19. During the same period 1,229 claims for the refunding of special excise tax on corporations, amounting to \$376,711.28, were received and 827 of such claims, amounting to \$157,848.81, were allowed, and 262 claims, aggregating \$169,750.97, were rejected.

#### LAW DIVISION

On July 1, 1910, there were pending 262 civil cases and 4,033 criminal cases growing out of violations of internal-revenue laws. During the year there were instituted 116 civil and 4,259 criminal proceedings. On June 30, 1911, there were pending 195 civil and 4,234 criminal cases, 183 civil and 4,058 criminal cases having been disposed of. In addition to the court cases handled, numerous reports of violations from officers in the field were received and examined and during the fiscal year 1911, 5,773 compromise cases growing out of such violations in this or previous years were acted upon.

The total number of reports of seizures examined and briefed in the Law Division during the last fiscal year was 3,046 as compared with 3,184 during the year previous.

#### LEGACY TAX CASES.

Several old legacy tax cases have been disposed of during the year.

Information has come to this office indicating that at the time the war revenue act of June 13, 1898, was repealed there was outstanding a considerable quantity of legacy tax which had not been ascertained. No special appropriation for collecting this tax was made in subsequent years. The amount of tax on bequests in wills not filed for probate and estates not distributed or discovered by examining officers during the existence of the law can only be conjectured, but it is probable that it will total \$500,000 or over. The use of the ordinary internal-revenue collection methods, such as assessments, distress, etc., has long since been barred by statutory limitations but no such limitations run against the Government in collecting by suit money due for taxes. This bureau has no force which at present could be assigned to such work. It is believed, however, that the attention of Congress should be directed to this matter so that, if the collection of these old taxes is to be undertaken, suitable appropriation, say of \$50,000, may be made for that purpose.

#### NEW COMPILATION.

A new edition of the internal-revenue laws in force March 4, 1911, compiled during the past fiscal year has been issued.

#### LEGISLATION.

There were four statutes affecting internal revenue besides the appropriation bills which passed at the last session of the Sixty-first Congress.

First, act of February 24, 1911, relative to compensation of storekeepers and storekeeper gaugers.

Second, act of March 2, 1911, amending section 3287, Revised Statutes, relative to transportation of alcohol or high proof spirits by pipes from eastern room to storage tanks and from storage tanks to tanks or tank cars.

Third, act of March 2, 1911, relative to manufacture of wine amending section 3255, Revised Statutes.

Fourth, act of March 2, 1911, to authorize the receipt of certified checks drawn on national and State banks for internal-revenue taxes.

This last mentioned statute authorized a practice which had already long continued in the collection of internal revenues and, therefore, no change was occasioned thereby.

#### COLLECTIONS OF OLD JUDGMENTS.

The internal-revenue records of the office had become cumbered with reference to judgments, many of which were secured many years ago, and which were still outstanding and unsatisfied. In response to a request from the Secretary of the Treasury the Attorney General, on March 11, 1911, instructed all the clerks of the United States circuit and district courts to report to the Commissioner of Internal Revenue a list of all judgments recovered and still outstanding in their respective districts in civil revenue suits, giving detailed data relative to such judgments. Eight hundred and seventy-five such judgments have been reported. No statute of limitations runs against the Government, and the collection of these old judgments, many of which have been apparently forgotten for 20 years or more, is not a pleasant duty. A consistent effort, however, is being made to keep all of the work of the Internal Revenue Bureau current, and with this in view the necessity of cleaning up and disposing of these old cases seems of considerable importance, and the progress being made toward accomplishing this result is gratifying.

There has been a large increase of the work in the Law Division on account of the special excise tax on corporations. Many new questions arising under the corporation tax law have to be examined and briefed in the Law Division, and in addition thereto a great number of corporations which were delinquent in filing returns, thereby incurring liability to 50 per cent increase in tax assessment and a specific penalty of from \$1,000 to \$10,000, necessitated a very large amount of correspondence with taxpayers and officers during the past fiscal year. The number of offers in compromise on account of such delinquencies was more than double the number usually handled by the division. There was necessarily considerable delay in handling these offers on account of the great number thereof, but this work is now being brought up to date and provision has been made for taking care in future of such an increase in the work without the necessity for delay.

#### STAMPS.

During the fiscal year 1911, 3,539,110,308 internal-revenue stamps of the value of \$318,587,526.94 were delivered to collectors of internal revenue. This was an increase of 11.7 per cent in number and 9.7 per cent in value, as compared with the previous fiscal year.

The most notable increases in stamps of the various classes issued during the year were in those for tobacco, cigars, and cigarettes. The growth in the demand for cigar and cigarette stamps was extraordinary. There was an increase of 25 per cent in the number and

8 per cent in the value of cigar stamps issued and cigarette stamps showed an increase of 21 per cent in number and 45 per cent in value. There was an increase of 8.5 per cent in the number of tobacco stamps issued with an approximate increase of 19 per cent in value.

During the year new denominations of beer stamps, 25-barrel, 10-barrel, and 5-barrel, were designed and issued to collectors to cover fermented liquors transferred through pipe lines for bottling. These denominations were intended to take the place of stamps of much smaller denominations heretofore canceled for this purpose and to prevent the necessity for handling the large accumulations of the barrel stamps thus consumed. The change has not only been gratifying to taxpayers, but has resulted in a considerable saving of clerical work both in collectors' offices and in this bureau.

Three other new stamps issued were 6, 12, and 24 pound sheet stamps for tobacco. These stamps were intended to replace stamps heretofore cut from 5, 10, and 20 pound books, since the packages stamped from these books were practically of uniform sizes, which rendered the additional coupons and the binding and handling of the books a useless expense. This innovation has also largely reduced the work of handling and accounting for coupon books by collectors and by the force in this office. Still other changes with same purposes in view are under advisement.

#### REVENUE AGENTS.

Special credit is due the revenue agents and other field officers during the past fiscal year for their highly commendable efforts. Approximately 21,000 supposed violations of the revenue laws were investigated and reported on during that period. Approximately 50 per cent of these reports disclosed civil liability only, settled in most cases by assessment and restraint where necessary without formal proceedings. As a result of the other reports over 4,000 criminal proceedings have been instituted and some 5,000 offers of compromise have been accepted or are being considered.

#### ILLEGIT DISTILLING.

A large number of the field force have been used during the year in detecting illicit distilling, which practice has increased steadily, especially in those States in which prohibitory laws have been enacted. During the past fiscal year there were seized and destroyed 2,488 distilleries, as compared with 1,911 for the fiscal year 1910. The prevalence of this practice will be better understood when it is recalled that there were operated last year only 923 registered distilleries in the entire United States.

In raiding illicit distilleries last year no officer was killed and but one officer and one posseman were wounded while on duty. There were several cases, however, of supposed murder by illicit distillers or their sympathizers or persons who had acted as possemen or who had given information leading to the detection of such establishments.

Illicit distilling is most extensively engaged in in the States of Alabama, Georgia, North Carolina, South Carolina, Tennessee, and Virginia.

## RECOMMENDATIONS.

1. *Oleomargarine*.—A complete revision of the oleomargarine statutes is strongly recommended. This matter has been discussed in detail under the heading "Oleomargarine."

2. A complete revision of the laws relating to the manufacture and sale of adulterated butter, making a change from the moisture test to a butter-fat test. This matter has been discussed in detail under the heading "Adulterated butter."

3. *Outage or wantage*.—The investigations during the past fiscal year have furnished additional proof that a revision should be made of section 50, act of August 24, 1894, as amended, which contains a tabulated statement known as the "Carlisle tables," setting forth the maximum amount at various ages that can be allowed upon any packages of distilled spirits held in bond. The records of this office and the investigations made show that the amounts allowed are not in accord with the actual wantage due to evaporation in aging spirits in modern warehouses. It appears that the offense of equalizing, which has at times been very prevalent, has been largely due to this discrepancy between the statutory allowance and the actual loss from natural causes. I am of opinion that the section above referred to should be revised and amended and a new table of allowances compiled which shall be more nearly in accord with the actual losses due to evaporation or other causes without the neglect of the owner of the spirits.

4. It is desired to renew the recommendation made in the report for last year, that Congress shall amend section 3165, Revised Statutes, so as to include revenue agents and inspectors among the officers authorized to administer oaths in matters relating to the execution or administering of internal-revenue laws. The inconvenience occasioned by the inability of officers of these two classes to administer oaths has in the past been quite considerable and it is hoped that Congress will see fit to relieve this situation.

5. Collectors of internal revenue are required to give all of their time to the discharge of their official duties. The work of these officers, always important, has been rendered even more so by the enactment of the special excise tax on corporations. The maximum pay of a collector of internal revenue is \$4,500 per annum. Other Government officers charged with no more responsibility and no more onerous duties are paid salaries considerably in excess of those received by collectors of internal revenue. It is earnestly requested that Congress fix a scale of compensation for all internal-revenue collectors, deputies, and clerks; that the maximum salary of a collector of internal revenue be fixed at \$6,000; that the chief deputy should receive compensation not to exceed 60 per cent of that of the collector, and that the salaries of other employees should be graded in proportion to their work and responsibilities, but that no deputy charged with administering internal-revenue laws should receive less than \$1,200. Internal-revenue officers are clothed with large responsibility. Intimate knowledge of internal-revenue law is required of every employee in greater or less degree. Large sums of money are collected and there devolves on every internal-revenue employee the discharge of duties requiring original thought and the exercise of discretion. It is not believed that the Government should

attempt to secure and retain in its service in such positions men competent to do the work and pay such men less than \$1,200 per annum.

It is also earnestly believed that each distillery officer when assigned to duty away from his legal residence should be granted an allowance for subsistence not to exceed \$1 per day.

6. During the past 10 years 5 officers and posse men have been killed and 8 wounded while in the discharge of their duties in enforcing the internal-revenue laws. The number is not great, but in several instances the families of the men were left in very needy circumstances. Provision is made in the present statutes for compensation to be paid the owner where horses are killed in raiding, and expenses for not exceeding 60 days immediately following the injury of field officers and employees while in line of duty, of medical attendance, surgeon's and hospital bills made necessary by reason of such injury, may also be paid. There is no provision for the officers themselves during disability caused by wounds, except their expenses as stated above, or for the needy families of such officers in event of death. It is strongly urged, therefore, that Congress authorize the Commissioner of Internal Revenue to pay from the appropriation for miscellaneous expenses, Internal-Revenue Service, or other designated fund, to the administrator of the estate for the benefit of the widow or children or next of kin of any officer or posse man killed while in the discharge of his official duties a sum not to exceed \$2,000; and in event of injury sustained by an officer or posse man while in the discharge of his official duties, to allow to the officer leave of absence with pay during the period of total disability, not to exceed one year, and to any posse man or other special officer a reasonable compensation for such injury, in no case to exceed \$1,000. It is believed that such legislation will not only be an act of common justice to brave and deserving officers and to their families, but it will result in more effective raiding work being done, with better administration of internal-revenue laws.

7. It appears that the attention of Congress should again be called to the present anomalous situation of deputy collectors with regard to the civil-service laws. Deputy collectors are appointed and commissioned by the various collectors of the various districts, and their commissions expire with the expiration of the commission of the collector by whom appointed. It would further appear that a collector has the right to summarily dismiss at any time any deputy collector commissioned by him, provided such action is not taken on account of race, religion, or politics of the deputy. As to the selection of the successor of such deputy the collector is controlled by the ordinary civil-service requirements. Deputy collectors therefore are subject to all of the restrictions and limitations imposed by civil-service laws and regulations and are afforded but little protection thereunder. It appears but reasonable and just that if these officers are to be subjected to the disadvantages of the civil-service law, Congress should certainly grant to them the permanency of position that is assured to other civil-service employees.

## INTERNAL-REVENUE RECEIPTS DURING THE LAST TWO FISCAL YEARS.

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1910 AND 1911.

## ACCOUNTS DIVISION.

Statements showing collections and expenditures for the fiscal year 1911; comparison of receipts and tax-paid withdrawals for the past two fiscal years; receipts by collection districts, and by States and Territories; receipts by fiscal years from September 1, 1862, to June 30, 1911; and comparison of receipts for first three months of past and current fiscal years.

## COLLECTIONS.

The following statement shows the several general sources from which revenue was derived, the amount received from each, and the total amount collected during the fiscal year ended June 30, 1911:

Distilled spirits.....	\$148,587,728.31
Tobacco.....	67,005,950.56
Fermented liquors.....	63,216,851.24
Excise tax on corporations.....	33,511,525.00
Special taxes.....	8,299,501.96
Oleomargarine.....	571,158.75
Playing cards.....	581,640.78
Process or renovated butter.....	99,685.01
Adulterated butter.....	23,049.10
Mixed flour.....	2,477.14
Miscellaneous:	
Penalties.....	
Collections not otherwise provided for.....	\$597,416.58
	28,315.30
Total collections.....	626,731.88
	322,526,299.73

## EXPENDITURES.

The following statement shows the expenditures from the several appropriations for the fiscal year 1911:

Salaries and expenses of collectors of internal revenue.....	\$2,077,535.73
Miscellaneous expenses, Internal-Revenue Service.....	79,614.67
Salaries and expenses of agents and subordinate officers of internal revenue.....	2,489,967.13
Paper for internal-revenue stamps.....	87,546.77
Punishment for violation of internal-revenue laws.....	140,437.38
Salaries, office of Commissioner of Internal Revenue.....	337,530.88
Refunding internal-revenue collections.....	49,207.65
Expenses of collecting the corporation tax.....	123,431.40
Classifying, etc., returns of corporations.....	26,387.37
Total amount expended.....	5,411,658.98

NOTE.—Detailed statement of expenses in the several collection districts shown in Table E, the last table in complete report.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1910	1911		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....	\$2,424,602.86	\$2,677,449.02	\$252,846.16	.....
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....	139,088,851.20	145,382,763.32	6,283,812.12	.....
Rectifiers (special tax).....	308,892.43	339,884.09	30,941.66	.....
Retail liquor dealers (special tax).....	5,067,191.42	5,569,915.32	502,723.90	.....
Wholesale liquor dealers (special tax).....	659,710.70	770,323.42	119,612.72	.....
Manufacturers of stills (special tax).....	1,187.53	901.28	.....	\$286.25
Stills and worms manufactured (special tax).....	2,100.00	2,155.83	55.83	.....
Stamps for distilled spirits intended for export.....	2,024.15	1,752.60	.....	271.55
Case stamps for distilled spirits bottled in bond.....	318,954.00	373,374.00	54,420.00	.....
Grape brandy used in the fortification of sweet wines.....	145,697.25	152,389.37	6,692.12	.....
Total.....	148,029,311.54	155,279,858.25	7,250,546.71	.....
TOBACCO.				
Cigars weighing more than 3 pounds per 1,000.....	21,420,689.51	21,755,714.06	335,024.55	.....
Cigars weighing not more than 3 pounds per 1,000.....	580,748.40	917,294.25	336,545.85	.....
Cigarettes weighing more than 3 pounds per 1,000.....	64,670.12	76,108.76	11,438.64	.....
Cigarettes weighing not more than 3 pounds per 1,000.....	7,921,284.90	11,541,513.00	3,620,228.10	.....
Snuff of all descriptions.....	1,920,602.65	2,251,746.62	331,143.97	.....
Tobacco, manufactured, of all descriptions.....	26,210,461.45	30,463,573.87	4,253,112.42	.....
Total.....	58,118,457.03	167,005,950.56	8,887,493.53	.....
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors.....	59,485,116.82	63,216,851.24	3,731,734.42	.....
Brewers (special tax).....	155,556.40	160,383.40	4,827.00	.....
Retail dealers in malt liquors (special tax).....	364,804.42	361,242.59	.....	3,561.83
Wholesale dealers in malt liquors (special tax).....	566,810.90	629,300.42	62,489.52	.....
Total.....	60,572,288.54	64,367,777.65	3,795,489.11	.....
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter.....	349,197.80	284,262.94	.....	64,934.96
Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow.....	340,658.62	286,895.81	.....	53,762.81
Oleomargarine imported from foreign countries.....				
Manufacturers of oleomargarine (special tax).....	20,000.00	23,684.90	3,684.90	.....
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax).....	70,462.88	33,622.00	.....	36,840.88
Retail dealers in oleomargarine free from artificial coloration (special tax).....	199,891.50	229,217.04	29,325.54	.....
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax).....	7,000.00	4,050.04	.....	2,949.96
Wholesale dealers in oleomargarine free from artificial coloration (special tax).....	112,292.04	138,482.06	26,190.02	.....
Total.....	1,009,502.84	1,000,214.79	.....	99,288.05

<sup>1</sup> Includes \$95,596.28 from sale of internal-revenue stamps affixed to Philippine products, as provided for in the act of Aug. 5, 1909.

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1910 AND 1911—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1910	1911		
<b>FILLED CHEESE.</b>				
Filled cheese, domestic.....	2,341.58	.....	2,341.58	
Manufacturers of filled cheese (special tax).....	400.00	.....	400.00	
Retail dealers in filled cheese (special tax).....	12.00	.....	12.00	
Wholesale dealers in filled cheese (special tax).....	93.75	.....	93.75	
Total.....	2,847.33	.....	2,847.33	
<b>MIXED FLOUR.</b>				
Per barrel of 98 pounds or more than 98 pounds.....	24.60	27.00	2.40	.....
Half barrel of 98 pounds or more than 49 pounds.....	2,100.50	1,144.56	955.94	
Quarter barrel of 49 pounds or more than 24½ pounds.....	555.55	1,285.83	730.28	.....
Eighth barrel of 24½ pounds or less.....	126.65	18.75	106.90	
Manufacturers, packers, or repackers of mixed flour (special tax).....	244.00	287.00	43.00	.....
Total.....	3,051.30	2,764.14	287.16	
<b>ADULTERATED BUTTER.</b>				
Adulterated butter manufactured or sold, etc. ....	15,660.70	23,049.10	7,388.40	.....
Manufacturers of adulterated butter (special tax).....	18,342.00	16,919.90	1,422.10	
Retail dealers in adulterated butter (special tax).....	1,108.00	2,676.00	1,568.00	.....
Wholesale dealers in adulterated butter (special tax).....	2,240.00	5,240.00	3,000.00	.....
Total.....	37,350.70	47,885.00	10,534.30	.....
<b>PROCESS OR RENOVATED BUTTER.</b>				
Process or renovated butter manufactured or sold, etc.....	119,213.06	99,685.01	19,528.05	
Manufacturers of process or renovated butter (special tax).....	2,341.67	2,266.67	75.00	
Total.....	121,554.73	101,951.68	19,603.05	
<b>BANKS, BANKERS, ETC.</b>				
Bank circulation.....	174.85	.....	174.85	
Notes of persons, State banks, towns, cities, etc., paid out.....	174.85	.....	174.85	
Total.....	174.85	.....	174.85	
<b>MISCELLANEOUS.</b>				
Excise tax on corporations.....	20,959,783.74	33,511,525.00	12,551,741.26	.....
Opium.....		847.00	847.00	
Playing cards.....	565,524.34	581,640.78	16,116.44	.....
Penalties.....	434,705.95	597,416.58	162,710.63	.....
Collections not otherwise herein provided for.....	12,667.27	28,468.30	15,801.03	.....
Total.....	21,972,681.30	34,719,897.66	12,747,216.36	.....
Aggregate receipts.....	289,957,220.16	322,526,299.73	32,569,079.57	.....

INTERNAL-REVENUE TAX UPON PORTO RICAN PRODUCTS.

COMPARATIVE STATEMENT SHOWING THE COLLECTIONS OF INTERNAL REVENUE UPON ARTICLES OF MERCHANDISE COMING FROM PORTO RICO DURING THE FISCAL YEARS 1910 AND 1911.

Articles taxed.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1910	1911		
Spirits distilled from materials other than fruit.....	\$49,042.68	\$62,357.29	\$13,314.61	.....
Cigars weighing more than 3 pounds per 1,000.....	455,443.83	530,349.31	74,905.48	.....
Cigarettes weighing more than 3 pounds per 1,000.....	284.85	658.98	374.13	.....
Cigarettes weighing not more than 3 pounds per 1,000.....	6,705.18	15,259.50	8,554.32	.....
Tobacco, chewing and smoking.....	72.00	.....	.....	\$72.00
Total.....	511,548.54	609,125.08	97,576.54	.....

NOTE.—Of the receipts for the fiscal year 1911, \$546,774.36 was from stamps sold in Porto Rico, and \$62,350.72 from stamps sold and affixed at the ports of entry in the United States.

INTERNAL-REVENUE TAX UPON PHILIPPINE PRODUCTS.

COMPARATIVE STATEMENT SHOWING THE COLLECTION FROM SALE OF INTERNAL-REVENUE STAMPS AFFIXED TO ARTICLES OF MERCHANDISE COMING INTO THE UNITED STATES FROM THE PHILIPPINE ISLANDS DURING THE FISCAL YEARS 1910 AND 1911.

Articles taxed.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1910	1911		
Cigars weighing more than 3 pounds per 1,000.....	\$257,566.47	\$83,414.23	.....	\$174,152.24
Cigarettes weighing more than 3 pounds per 1,000.....	800.40	34.14	.....	766.26
Cigarettes weighing not more than 3 pounds per 1,000.....	6,804.93	10,497.11	\$3,692.18	.....
Tobacco, chewing and smoking.....	1,650.80	1,650.80	.....	
Total.....	265,171.80	95,596.28	.....	169,575.52

NOTE.—Receipts covered into the Philippine treasury under act of Aug. 5, 1909. Of the receipts for the fiscal year 1911, \$95,471.01 was from stamps sold in the Philippines, and \$125.27 from stamps sold by collectors of internal revenue at the several ports of entry and there affixed to articles from the Philippine Islands.

## WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, cigarettes, opium, oleomargarine, filled cheese, adulterated butter, and process or renovated butter on which tax was paid during the last two fiscal years are as follows:

Articles taxed.	Fiscal years ended June 30—		Increase.	Decrease.
	1910	1911		
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries..... gallons.	2,204,184	2,434,045	229,861	.....
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries..... gallons.	126,453,592	132,166,148	5,712,556	.....
Fermented liquors..... barrels.	59,485,117	63,216,851	3,731,734	.....
Cigars weighing more than 3 pounds per 1,000.	7,140,229,837	7,251,904,686	111,674,849	.....
Cigars weighing not more than 3 pounds per 1,000.	1,073,126,667	1,223,058,100	149,931,433	.....
Cigarettes weighing more than 3 pounds per 1,000.	21,532,707	21,141,322	.....	391,385
Cigarettes weighing not more than 3 pounds per 1,000.	7,863,215,808	9,233,210,400	1,369,994,592	.....
Snuff..... pounds.	31,969,111	28,146,833	.....	3,822,278
Tobacco, chewing and smoking..... do.	436,608,898	380,794,673	.....	55,814,255
Opium..... do.		184 <sup>15</sup>	84 <sup>15</sup>	.....
Oleomargarine..... do.	139,755,426	2117,600,953	.....	22,154,473
Filled cheese..... do.	234,158	.....	.....	234,158
Adulterated butter..... do.	156,607	230,491	73,884	.....
Process or renovated butter..... do.	47,685,224	39,874,004	.....	7,811,220

1 The small quantity of smoking opium reported is indicated by the internal revenue (\$847) derived through assessment or by forfeiture and does not represent legitimate manufacture.

2 Includes 2,842,629 pounds at 10 cents and 114,758,324 pounds at one-fourth of 1 cent per pound.

NOTE.—The above statement of withdrawals includes on account of Porto Rican products as follows: 57,143 gallons spirits distilled from materials other than fruit, 176,783,103 cigars at \$3 per 1,000, 183,050 cigarettes at \$3.60 per 1,000, and 12,207,600 cigarettes at \$1.25 per 1,000; and on account of Philippine products retails at \$3.60 per 1,000, and 12,207,600 cigarettes at \$1.25 per 1,000; and on account of Philippine products as follows: 27,804,743 cigars at \$3 per 1,000, 9,483 cigarettes at \$3.60 per 1,000, 8,397,689 cigarettes at \$1.25 per 1,000, and 20,635 pounds tobacco at 8 cents per pound.

The quantity of mixed flour withdrawn can not be stated in the above, owing to the variable number of pounds taxed, but will be found in the Annual Report of the Commissioner of Internal Revenue under the heading "Miscellaneous Division."

## STATEMENT SHOWING THE AGGREGATE COLLECTIONS MADE AND REPORTED TO THE COMMISSIONER OF INTERNAL REVENUE BY THE COLLECTORS OF THE SEVERAL COLLECTION DISTRICTS AND BY THE STAMP AGENT IN THE PHILIPPINE ISLANDS DURING FISCAL YEAR ENDED JUNE 30, 1911.

Collection districts.	Names of collectors.	Aggregate collections.
Alabama.....	Joseph O. Thompson.....	\$316,231.50
Arkansas.....	Frank W. Tucker.....	179,318.48
First California.....	August E. Muester.....	7,233,245.52
Fourth California.....	Wanton A. Shippee.....	766,316.44
Sixth California.....	Claude I. Parker.....	1,041,506.84
Colorado.....	Frank W. Howbert.....	1,127,307.42
Connecticut.....	Robert O. Eaton.....	3,219,042.40
Florida.....	Joseph E. Lee.....	1,420,701.82
Georgia.....	Henry A. Rucker.....	94,396.16
Do.....	Henry S. Jackson.....	425,048.95
Hawaii.....	Walter F. Drake.....	63,281.55
Do.....	Charles A. Cottrell.....	155,457.59
First Illinois.....	Henry L. Hertz.....	1,509,975.47
Do.....	Samuel M. Fitch.....	11,122,120.35
Fifth Illinois.....	Percival G. Remick.....	29,998,092.39
Eight Illinois.....	Frank L. Smith.....	10,255,600.39

## STATEMENT SHOWING THE AGGREGATE COLLECTIONS MADE AND REPORTED TO THE COMMISSIONER OF INTERNAL REVENUE BY THE COLLECTORS OF THE SEVERAL COLLECTION DISTRICTS AND BY THE STAMP AGENT IN THE PHILIPPINE ISLANDS DURING FISCAL YEAR ENDED JUNE 30, 1911.—Continued.

Collection districts.	Names of collectors.	Aggregate collections.
Thirteenth Illinois.....	Walter S. Louden.....	\$688,619.58
Sixth Indiana.....	Elain H. Neal.....	11,048,098.97
Seventh Indiana.....	Charles G. Covert.....	20,085,315.27
Third Iowa.....	Michael J. Tobin.....	573,919.40
Fourth Iowa.....	Harry O. Weaver.....	693,973.83
Kansas.....	James M. Simpson.....	56,592.46
Do.....	Fremont Leidy.....	547,511.38
Second Kentucky.....	Lawson Reno.....	3,943,473.18
Fifth Kentucky.....	Ludlow F. Petty.....	17,611,155.66
Sixth Kentucky.....	Maurice L. Galvin.....	4,142,501.85
Seventh Kentucky.....	Samuel J. Roberts.....	496,042.60
Do.....	Timothy A. Field.....	3,864,897.24
Eighth Kentucky.....	J. Sherman Cooper.....	3,237,103.45
Louisiana.....	Edward I. Seyburn.....	4,836,236.25
Maryland.....	Phillips Lee Goldsborough.....	9,549,874.22
Third Massachusetts.....	James D. Gill.....	7,397,001.38
First Michigan.....	Malcolm J. McLeod.....	6,033,521.23
Fourth Michigan.....	Samuel M. Lemon.....	974,094.73
Minnesota.....	Frederick von Baumbach.....	3,449,236.03
First Missouri.....	Edmund B. Allen.....	10,524,713.73
Sixth Missouri.....	Charles G. Burton.....	1,945,966.80
Montana.....	Edward H. Callister.....	816,860.41
Nebraska.....	Ross L. Hammond.....	2,773,308.55
New Hampshire.....	Edgar O. Crossman.....	885,522.05
First New Jersey.....	Isaac Moffett.....	794,388.70
Fifth New Jersey.....	H. C. H. Herold.....	8,982,434.63
New Mexico.....	Henry P. Bardshar.....	178,325.21
First New York.....	William J. Maxwell.....	11,186,566.12
Second New York.....	Charles W. Anderson.....	10,217,694.02
Third New York.....	Terence F. McGowan, acting.....	893,225.26
Do.....	Frederick L. Marshall.....	10,129,048.46
Fourteenth New York.....	John G. Ward.....	3,744,386.61
Do.....	Cyrus Durey.....	1,802,355.27
Twenty-first New York.....	Peter E. Garlick.....	3,471,305.22
Twenty-eighth New York.....	Archie D. Sanders.....	3,030,882.84
Fourth North Carolina.....	Wheeler Martin.....	3,775,173.70
Fifth North Carolina.....	George H. Brown.....	3,496,944.64
North and South Dakota.....	Herman Ellerman.....	51,676.75
Do.....	Willis C. Cook.....	167,730.88
First Ohio.....	Bernhard Beftmann.....	14,519,330.85
Tenth Ohio.....	William V. McKean.....	2,785,223.24
Eleventh Ohio.....	Willis G. Bowland.....	1,178,660.53
Eighteenth Ohio.....	Alfred N. Rodway.....	3,345,401.44
Oklahoma.....	George T. Knott.....	83,526.35
Oregon.....	David M. Dunne.....	975,503.07
First Pennsylvania.....	William McCoach.....	9,099,546.55
Ninth Pennsylvania.....	Henry L. Hershey.....	3,184,074.78
Twelfth Pennsylvania.....	Griffith T. Davis.....	2,515,857.56
Twenty-third Pennsylvania.....	Daniel B. Heiner.....	12,806,851.65
South Carolina.....	Micah J. Jenkins.....	184,432.63
Tennessee.....	William A. Dunlap.....	2,433,599.13
Third Texas.....	Webster Flanagan.....	1,090,247.17
Fourth Texas.....	Philemon B. Hunt.....	377,118.89
Second Virginia.....	Marion K. Lowry.....	6,885,837.77
Sixth Virginia.....	Louis P. Summers.....	1,318,759.65
Washington.....	Millard T. Harison.....	1,405,059.45
West Virginia.....	George E. Work.....	1,783,861.81
First Wisconsin.....	Henry Fink.....	8,383,128.78
Second Wisconsin.....	Frank R. Bentley.....	1,199,325.53
Philippine Islands.....	Ellis Cromwell <sup>1</sup> .....	95,471.01
	Aggregate collections.	322,526,299.73

<sup>1</sup> United States internal-revenue stamp agent for the Philippine Islands, located at Manila, P. I.

NOTE.—In addition to the \$95,471.01 reported by the United States internal-revenue stamp agent in the Philippine Islands, there was collected by internal-revenue collectors from sale of stamps affixed to Philippine products as follows:

Sixth Kentucky..... \$9,392..... 126.25

District of Minnesota..... 125.27

Total..... 125.27

and these amounts are included in the respective collections reported by them in the above statement.

## RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

AGGREGATE COLLECTIONS OF INTERNAL REVENUE, BY STATES AND TERRITORIES OF THE UNITED STATES AND THE PHILIPPINE ISLANDS, DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

States, Territories, etc.	Aggregate collections.	States, Territories, etc.	Aggregate collections.
Alabama.....	\$254,200.50	Nebraska.....	\$2,773,308.55
Alaska.....	23,035.24	Nevada.....	164,479.30
Arizona.....	123,796.21	New Hampshire.....	456,598.39
Arkansas.....	179,318.48	New Jersey.....	9,776,823.33
California.....	8,876,649.50	New Mexico.....	54,529.00
Colorado.....	1,049,517.68	New York.....	44,475,463.80
Connecticut.....	2,019,123.47	North Carolina.....	7,272,118.34
Delaware.....	421,365.55	North Dakota.....	53,888.21
District of Columbia.....	753,254.11	Ohio.....	21,828,616.00
Florida.....	1,420,701.82	Oklahoma.....	133,336.84
Georgia.....	519,445.11	Oregon.....	975,503.07
Hawaii.....	218,739.14	Pennsylvania.....	27,606,360.54
Idaho.....	92,191.23	Rhode Island.....	1,199,918.93
Illinois.....	53,514,408.18	South Carolina.....	184,452.63
Indiana.....	31,133,384.24	South Dakota.....	162,519.42
Iowa.....	1,267,893.29	Tennessee.....	2,433,599.13
Kansas.....	554,293.03	Texas.....	1,377,466.06
Kentucky.....	33,295,173.98	Utah.....	312,666.75
Louisiana.....	4,836,236.42	Vermont.....	72,608.42
Maine.....	356,255.24	Virginia.....	8,205,287.63
Maryland.....	8,374,564.35	Washington.....	1,382,024.21
Massachusetts.....	7,397,001.38	West Virginia.....	1,783,861.81
Michigan.....	7,007,615.96	Wisconsin.....	9,582,454.31
Minnesota.....	3,449,236.03	Wyoming.....	77,789.74
Mississippi.....	62,031.00	Philippine Islands.....	95,596.28
Missouri.....	12,470,680.53	Total.....	322,526,299.73
Montana.....	412,002.43		

NOTE.—Alabama and Mississippi comprise the district of Alabama; Colorado and Wyoming, the district of Colorado; Connecticut and Rhode Island, the district of Connecticut; Kansas and Oklahoma, the district of Kansas prior to Feb. 6, 1911, when Oklahoma was detached and constituted a separate collection district; Maryland, Delaware, District of Columbia, and the counties of Accomac and Northampton, Va., the district of Maryland; Montana, Idaho, and Utah, the district of Montana; New Hampshire, Maine, and Vermont, the district of New Hampshire; New Mexico and Arizona, the district of New Mexico; North Dakota and South Dakota, the district of North and South Dakota; Washington and Alaska, the district of Washington; Nevada forms a part of the fourth district of California; and the counties of Accomac and Northampton, Va., were transferred from the sixth district of Virginia to the district of Maryland.

## STATEMENT SHOWING THE TOTAL INTERNAL-REVENUE RECEIPTS IN THE UNITED STATES FOR EACH FISCAL YEAR FROM SEPT. 1, 1862, TO JUNE 30, 1911.

1863.....	\$41,003,192.93	1889.....	\$130,894,434.20
1864.....	116,965,578.26	1890.....	142,594,696.57
1865.....	210,855,864.53	1891.....	146,035,415.97
1866.....	310,120,448.13	1892.....	153,857,544.35
1867.....	265,064,938.43	1893.....	161,004,989.67
1868.....	190,374,925.59	1894.....	147,168,449.70
1869.....	159,124,126.86	1895.....	143,246,077.75
1870.....	184,302,828.34	1896.....	146,830,615.66
1871.....	143,198,322.10	1897.....	146,619,593.47
1872.....	130,890,096.90	1898.....	170,866,819.36
1873.....	113,504,012.80	1899.....	273,484,573.44
1874.....	102,191,016.98	1900.....	295,316,107.57
1875.....	110,071,515.00	1901.....	306,871,669.42
1876.....	116,768,096.22	1902.....	271,867,990.25
1877.....	118,549,230.25	1903.....	230,740,925.22
1878.....	110,654,163.37	1904.....	232,903,781.06
1879.....	113,449,621.38	1905.....	234,187,976.37
1880.....	123,981,916.10	1906.....	249,102,738.00
1881.....	135,229,912.30	1907.....	269,664,022.85
1882.....	146,523,273.72	1908.....	251,665,950.04
1883.....	144,553,344.86	1909.....	246,212,719.22
1884.....	121,590,039.83	1910.....	289,957,220.16
1885.....	112,421,121.07	1911.....	322,526,299.73
1886.....	116,902,869.44	Total.....	8,645,074,841.80
1887.....	118,837,301.06		
1888.....	124,326,475.32		

## RECEIPTS FOR FIRST THREE MONTHS, PAST FISCAL YEAR, COMPARED WITH RECEIPTS FOR SAME PERIOD, CURRENT FISCAL YEAR.

The following statement shows the receipts from the several objects of taxation for the first three months of the fiscal year 1911 compared with the receipts for the first three months of the current fiscal year:

Objects of taxation.	Receipts from July 1, 1910, to Sept. 30, 1910.	Receipts from July 1, 1911, to Sept. 30, 1911.	Increase.	Decrease.
SPIRITS.				
Spirits distilled from apples, peaches, grapes, etc.	\$540,104.76	\$526,761.02	-\$13,343.74	
Spirits distilled from materials other than above.	32,087,475.19	33,048,316.24	\$960,841.05	-\$20,645.73
Rectifiers (special tax).	117,225.11	91,679.38	-\$25,545.73	
Retail liquor dealers (special tax).	2,494,651.88	1,984,237.31	-\$510,424.57	
Wholesale liquor dealers (special tax).	336,975.57	249,271.41	-\$87,704.16	
Manufacturers of stills, and stills and worms manufactured.	1,425.84	1,089.17	-\$336.67	
Stamps for distilled spirits intended for export.	483.70	1,096.00	\$612.30	
Case stamps for distilled spirits bottled in bond.	62,128.00	70,462.00	\$8,334.00	
Grape brandy used in the fortification of sweet wines.	999.92	185.25	-\$814.67	
Total.....	35,641,469.97	35,973,087.78	331,617.81	
TOBACCO.				
Cigars weighing more than 3 pounds per 1,000.	5,596,510.37	5,602,111.13	5,600.76	
Cigars weighing not more than 3 pounds per 1,000.	207,563.15	249,048.39	41,485.24	
Cigarettes weighing more than 3 pounds per 1,000.	17,528.40	14,591.29	-\$2,937.11	
Cigarettes weighing not more than 3 pounds per 1,000.	2,842,141.13	3,261,394.11	419,252.98	
Snuff of all descriptions.	523,868.43	604,670.67	75,802.24	
Tobacco, manufactured, of all descriptions.	6,867,643.03	8,033,141.93	1,165,598.90	
Total.....	16,060,154.51	17,704,957.52	1,704,803.01	
FERMENTED LIQUORS.				
Fermented liquors (barrel tax).	18,814,027.89	19,009,667.85	195,639.96	
Brewers (special tax).	68,220.84	50,337.53	-\$17,883.31	
Retail dealers in malt liquors (special tax).	192,606.69	171,848.44	-\$20,753.25	
Wholesale dealers in malt liquors (special tax).	281,545.21	241,943.04	-\$39,601.27	
Total.....	19,356,400.63	19,473,797.76	117,397.13	
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter.	70,466.51	49,548.30	-\$20,918.21	
Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow.	73,790.20	49,735.62	-\$24,054.58	
Manufacturers of oleomargarine (special tax).	11,850.00	9,600.00	-\$2,850.00	
Retail dealers in oleomargarine, artificially colored in imitation of butter (special tax).	22,024.00	9,308.00	-\$12,716.00	
Retail dealers in oleomargarine, free from artificial coloration (special tax).	114,542.75	77,447.34	-\$37,095.41	
Wholesale dealers in oleomargarine, artificially colored in imitation of butter (special tax).	3,050.04	1,756.67	-\$1,293.37	
Wholesale dealers in oleomargarine, free from artificial coloration (special tax).	64,416.85	56,066.86	-\$8,349.99	
Total.....	360,140.35	252,802.79	107,277.56	

\* Includes \$34,561.81 from sale of internal-revenue stamps affixed to Philippine products, as provided for in act of Aug. 5, 1909.

Objects of taxation.	Receipts from July 1, 1910, to Sept. 30, 1910.	Receipts from July 1, 1911, to Sept. 30, 1911.	Increase.	Decrease.
<b>ADULTERATED BUTTER.</b>				
Adulterated butter, manufactured or sold, etc.	\$4,801.10	\$2,295.10	.....	\$2,506.00
Manufacturers of adulterated butter (special tax).....	1,750.00	6,000.00	\$4,250.00	.....
Retail dealers in adulterated butter (special tax).....	720.00	322.00	.....	398.00
Wholesale dealers in adulterated butter (special tax).....	680.00	1,760.00	1,080.00	.....
Total.....	7,951.10	10,377.10	2,426.00	.....
<b>PROCESS OF RENOVATED BUTTER.</b>				
Process or renovated butter, manufactured or sold, etc.....	27,530.65	26,778.68	.....	751.97
Manufacturers of process or renovated butter (special tax).....	983.34	591.67	.....	391.67
Total.....	28,513.99	27,370.35	.....	1,143.64
<b>MISCELLANEOUS.</b>				
Mixed flour.....	913.60	784.50	.....	129.10
Excise tax on corporations, joint-stock companies, associations, and insurance companies.....	5,912,486.52	1,687,018.08	.....	4,225,468.44
Playing cards.....	113,196.04	122,079.64	8,883.60	.....
Penalties.....	96,056.19	246,759.75	150,703.56	.....
Collections not otherwise herein provided for.....	1,199.11	6,025.27	4,826.16	.....
Total.....	6,123,851.46	2,002,667.24	.....	4,061,184.22
Aggregate receipts.....	77,578,482.01	75,565,120.54	.....	2,013,361.47

#### ASSESSMENT DIVISION.

The following statements relative to assessments; to spirits deposited and withdrawn from distillery warehouses, general-bonded warehouse and special-bonded warehouse; to spirits removed from cistern rooms of distilleries and from distillery warehouses for denaturation; to the exportation of distilled spirits, fermented liquors, tobacco, snuff, cigars, cigarettes, and playing cards in bond; to the exportation of distilled spirits, tobacco, cigars, and cigarettes, and stills with benefit of drawback; to the use of grape brandy, free of tax, in fortifying wine; and to the excise tax imposed on corporations are prepared from reports in the division of assessments.

As shown by the following statements 1 and 2, the amount of taxes, penalties, interest, etc., assessed during the last fiscal year exceeded the assessments during the fiscal year 1910 by \$2,683,269.29. This increase is due mostly to assessments made against corporations under the provisions of section 38 of the act of August 5, 1909. The total assessments made against corporations for the fiscal year 1910 was \$27,290,767.43, and the total assessments against corporations during the fiscal year 1911 was \$29,432,255.43, a net increase of \$2,141,488.00, which includes \$636,028.73 tax and 50 per cent additional tax assessed on 1909 business.

While the quantity of distilled spirits remaining in bonded warehouses June 30, 1911, was somewhat augmented by the large production during the year, the quantity so held in bond does not appear to be abnormally large in view of the large annual withdrawals and the fact that such bonded spirits are allowed to remain in warehouse for a period of eight years from the date of original deposit.

Statements in detail are given on pages 39-67, showing transactions at bonded warehouses, the quantity of spirits and other taxable articles removed in bond for export, and the quantity of spirits used in the fortification of domestic sweet wines. These statements show, in addition to items above noted, a material increase in the quantity of spirits withdrawn from bond during the year for denaturation, for the fortification of domestic sweet wines, and considerable increase in the quantity of bonded spirits lost by fire or other casualty during the year.

#### ASSESSMENTS.

##### 1. BY STATES AND TERRITORIES.

The following statements show the amount of assessments in each of the several States and Territories in the United States, except where two or more are comprised in one collection district, during the fiscal year ended June 30, 1911.

States or Territories.	Amount.	States or Territories.	Amount.
Alabama and Mississippi.	\$210,270.16	Nebraska.	\$128,358.72
Arkansas.	84,482.78	New Hampshire, Vermont, and Maine.	350,441.12
California and Nevada.	1,500,807.15	New Jersey.	1,215,004.30
Colorado and Wyoming.	341,674.90	New Mexico and Arizona.	73,656.11
Connecticut and Rhode Island.	1,050,355.49	New York.	6,403,854.99
Florida.	508,184.21	North Carolina.	206,281.86
Georgia.	244,118.42	North and South Dakota.	56,517.78
Hawaii.	133,200.62	Ohio.	2,105,780.76
Illinois.	3,308,041.18	Oklahoma.	82,037.23
Indiana.	500,137.28	Oregon.	172,038.03
Iowa.	228,377.81	Pennsylvania.	4,065,479.09
Kansas.	439,491.47	South Carolina.	78,638.34
Kentucky.	353,163.74	Tennessee.	212,454.05
Louisiana.	220,327.85	Texas.	522,047.12
Maryland, Delaware, and District of Columbia.	671,803.87	Virginia.	515,495.81
Massachusetts.	1,491,089.34	Washington and Alaska.	265,749.77
Michigan.	871,641.63	West Virginia.	196,281.71
Minnesota.	1,188,607.62	Wisconsin.	501,736.47
Missouri.	887,670.25	Total.	31,606,534.06
Montana, Idaho, and Utah.	221,234.43		

<sup>1</sup> Includes assessments in State of Oklahoma from July 1, 1910, to Jan. 31, 1911.

## 2. BY ARTICLES AND OCCUPATIONS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1910, and June 30, 1911, respectively, and the increase or decrease on each article or occupation:

Description of tax by articles or occupations.	Assessed during fiscal year ended—		Fiscal year ended June 30, 1910.	
	June 30, 1910.	June 30, 1911.	Increase over 1910.	Decrease from 1910.
Tax on deficiencies in production of distilled spirits.	\$11,746.78	\$18,559.06	\$6,812.28	.....
Tax on excess of materials used in the production of distilled spirits.	502.91	2,264.37	1,761.46	.....
Tax on spirits fraudulently removed or seized, also taxes overdue.	465,095.27	854,840.59	389,745.32	.....
Tax on fermented liquors not paid by stamp.	6,386.38	24,721.75	18,335.37	.....
Tax on tobacco, snuff, and cigars removed from factory unstamped.	18,224.84	21,133.07	2,908.23	.....
Tax on oleomargarine not paid by stamp.	165,044.26	132,833.03	-\$32,211.23	.....
Assessed penalties.	183,250.23	222,985.34	39,735.11	.....
Tax on documents, Schedule A, etc.	50.75	.50	50.25	.....
Tax on circulation of banks.	174.85	.....	174.85	.....
Taxes on legacies and distributive shares.	6,396.83	3,029.20	3,367.63	.....
Tax on mixed flour.	14.90	.73	14.17	.....
Tax on playing cards.	3.74	85.76	\$2.02	.....
Tax on adulterated butter.	19,462.10	29,994.50	10,532.40	.....
Tax on renovated butter.	82.34	.....	82.34	.....
Tax on opium.	27,130,904.82	29,109,034.23	1,978,129.41	.....
Excise tax on corporations.	159,862.61	323,221.20	163,358.59	.....
50 per cent additional tax on corporations for failure to file return in time required by sec. 38, act of Aug. 5, 1909.	203,396.86	231,512.74	28,115.88	.....
Special tax.	452,664.30	629,130.79	176,466.49	.....
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts, which have been collected; taxes previously abated; also fines, specific penalties, and forfeitures, and costs paid to collectors by order of court or by order of the Secretary, and unassessable taxes recovered; also amount paid as offers in compromise and amount of penalties and interest received for validating unstamped instruments (Form 58).	28,623,264.77	31,606,534.06	2,719,169.76	35,900.47
Total.				

## DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES AT THE BEGINNING OF THE FISCAL YEAR, JULY 1, 1910.

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	High wines.	Neutral or cologne spirits.	Alcohol.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>							
Alabama.	6,605.4	.....	.....	.....	.....	.....	6,605.4
Arkansas.	20,638.3	.....	.....	.....	.....	.....	20,638.3
1st California.	5,869.2	5,077.4	560.0	.....	.....	150,752.0	162,259.2
4th California.	194.5	.....	.....	.....	.....	.....	194.5
Connecticut.	13,578.8	.....	44,464.9	.....	.....	.....	58,043.7
Florida.	7,509.6	.....	.....	.....	522.3	.....	7,509.6
Georgia.	44,141.0	.....	.....	.....	.....	.....	44,141.0
Hawaii.	9,493.7	.....	.....	.....	.....	.....	9,493.7
1st Illinois.	94,267.6	.....	.....	.....	.....	.....	94,267.6
3rd Illinois.	10,821,054.4	.....	3,935.0	.....	67,547.3	47,700.6	10,942,337.3
8th Illinois.	1,825,241.3	.....	46.5	.....	341,517.4	2,166,809.2	2,166,809.2
6th Indiana.	4,423,944.0	.....	697.9	7,117.9	15,527.4	4,447,280.8	4,447,280.8
7th Indiana.	1,186,897.7	.....	6,941.6	.....	85,508.5	1,094.7	1,289,442.5
2d Kentucky.	15,337,747.1	.....	.....	.....	.....	.....	15,337,747.1
5th Kentucky.	58,032,932.9	.....	.....	.....	.....	.....	58,032,932.9
6th Kentucky.	13,823,501.6	55,634.2	89.1	.....	.....	2,122.1	13,881,347.0
7th Kentucky.	25,941,855.3	.....	.....	.....	.....	.....	25,941,855.3
8th Kentucky.	17,246,848.5	.....	.....	.....	.....	17,246,848.5	17,246,848.5
Louisiana.	234,249.0	.....	6,021.0	.....	73,165.9	23,059.8	336,496.3
Maryland.	20,312,035.5	.....	11,499.1	.....	.....	88.0	20,323,622.6
3d Massachusetts.	716,406.1	.....	20,285.0	.....	.....	145,069.4	882,421.1
1st Michigan.	62,119.0	.....	.....	.....	.....	222,365.5	222,365.5
6th Missouri.	978,238.2	.....	.....	.....	.....	.....	978,238.2
7th Missouri.	21,492.9	.....	.....	.....	.....	.....	21,492.9
Montana.	717,215.9	.....	7,991.4	.....	.....	257,590.9	982,798.2
New Hampshire.	21,485.2	.....	.....	.....	.....	.....	21,485.2
1st New York.	5,963.7	.....	169,206.0	58,166.1	.....	.....	233,335.8
14th New York.	718,630.8	.....	11,671.3	93,925.6	52,217.8	876,445.5	876,445.5
21st New York.	1,460,231.3	.....	799.7	219.9	79,159.1	7,141.7	1,547,551.7
28th New York.	10,012.0	.....	.....	.....	.....	10,012.0	10,012.0
5th North Carolina.	9,053.3	.....	.....	.....	.....	.....	9,053.3
1st Ohio.	8,119,827.3	.....	18,958.7	.....	42,738.6	8,181,524.4	8,181,524.4
10th Ohio.	3,443,504.9	.....	1,960.2	.....	.....	3,445,465.1	3,445,465.1
11th Ohio.	14,227.3	.....	.....	.....	.....	14,227.3	14,227.3
18th Ohio.	252,254.6	.....	.....	.....	.....	252,254.6	252,254.6
1st Pennsylvania.	4,574,497.0	.....	.....	.....	.....	4,574,497.0	4,574,497.0
9th Pennsylvania.	1,712,524.7	.....	.....	.....	.....	1,712,524.7	1,712,524.7
12th Pennsylvania.	1,260,543.6	.....	.....	365.7	.....	1,260,543.6	1,260,543.6
23d Pennsylvania.	31,911,609.1	.....	.....	.....	9,584.9	31,921,550.7	31,921,550.7
South Carolina.	143.3	.....	.....	.....	.....	.....	143.3
Tennessee.	1,577,853.1	.....	.....	704.6	.....	2,788.5	1,580,641.6
3d Texas.	25,922.4	.....	.....	.....	.....	.....	25,922.4
2d Virginia.	409,337.2	.....	.....	.....	.....	409,337.2	409,337.2
6th Virginia.	1,062,278.2	.....	.....	.....	.....	1,062,278.2	1,062,278.2
West Virginia.	505,745.5	.....	13,614.7	.....	.....	75,041.0	594,401.2
1st Wisconsin.	.....	.....	.....	.....	.....	.....	.....
Total.	228,226,727.3	808,156.6	155,867.3	8,564.3	568,512.4	1,455,166.2	231,222,994.1
<b>GENERAL BONDED WAREHOUSES.</b>							
1st California.	661,224.0	5,186.1	941.6	.....	.....	188,818.9	856,170.6
6th California.	48,722.1	.....	953.5	600.0	.....	17,769.5	68,045.1
Colorado.	45,455.9	.....	.....	.....	.....	6,156.7	54,612.6
Hawaii.	10,025.9	.....	.....	336.6	.....	981.7	11,344.2
5th Kentucky.	670,558.7	2,664.2	3,859.3	.....	.....	677,082.2	677,082.2
7th Kentucky.	105,895.2	.....	.....	.....	.....	.....	105,895.2
6th Missouri.	132,247.8	2,335.8	972.3	.....	.....	6,208.3	140,791.9
Oregon.	71,659.2	.....	.....	.....	.....	49,998.2	122,629.8
23d Pennsylvania.	13,952.4	.....	.....	.....	.....	.....	13,952.4
2d Virginia.	235,133.5	.....	.....	.....	.....	.....	235,133.5
Total.	1,997,897.7	12,111.9	5,737.5	.....	.....	269,933.4	2,285,680.5
Grand total.	230,224,625.0	820,288.5	161,604.8	8,564.3	568,512.4	1,725,079.6	233,508,674.6

DIFFERENT KINDS OF DISTILLED SPIRITS PRODUCED FROM MATERIALS OTHER THAN FRUIT DURING THE YEAR DEPOSITED IN DISTILLERY WAREHOUSES OR REMOVED TO DENATURATING WAREHOUSES DIRECT FROM CISTERNS ROOM OF DISTILLERIES DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral and cologne spirits.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>							
Arkansas.....	43,743.0						43,743.0
1st California.....	38,886.4	6,377.0	4,286.1		1,141,240.6	1,200,458.2	2,391,248.3
6th California.....					9,796.8		9,796.8
Connecticut.....				138,254.1			138,254.1
Florida.....	158,780.2						158,780.2
Hawaii.....	2,247.5				1,849.9		18,160.0
5th Illinois.....	14,094,071.7				2,470,229.3	13,011,812.6	30,616,427.7
8th Illinois.....	2,258,040.4				83,705.3	6,789.3	1,057,995.0
9th Indiana.....	5,738,080.8				165,805.8	1,571.4	9,506,072.4
7th Indiana.....	5,140,058.2				394,154.6	36,532.4	828,282.8
2d Kentucky.....	5,653,277.7						11,833,956.1
5th Kentucky.....	24,157,297.5						18,232,984.1
6th Kentucky.....	4,818,272.3						5,633,277.7
7th Kentucky.....	7,399,433.5						24,157,297.5
8th Kentucky.....	8,099,820.1						6,005,601.2
Louisiana.....	3,616.2				7,337,937.3	2,220,235.0	9,639,820.1
Maryland.....	4,934,311.0				47,599.4		5,184,252.9
3d Massachusetts.....	2,010,098.8				202,341.9		1,413,587.3
1st Michigan.....					652,898.0	562,511.1	1,215,409.1
1st Missouri.....	146,066.3						146,066.3
6th Missouri.....	383,372.7						383,372.7
Montana.....	13,523.1						13,523.1
Nebraska.....	694,060.2				49,885.9	8,893.0	565,375.2
1st New York.....	199,581.9				974,921.6	2,293,135.9	2,219,145.4
14th New York.....	398,349.0				3,610,637.0	5,930,414.3	5,930,414.3
21st New York.....	537,886.1				414,961.1	960,211.9	2,312,458.7
1st Ohio.....	6,798,719.3				67,804.8	685,057.6	1,332,624.2
10th Ohio.....	972,225.6				421,611.2	17,203.0	9,045,225.0
11th Ohio.....	2,774.2				2,445.7		974,671.3
18th Ohio.....	104,826.5						2,774.2
1st Pennsylvania.....	866,657.0						104,826.5
9th Pennsylvania.....	448,284.2						866,657.0
12th Pennsylvania.....	158,983.9				166.7		448,284.2
23d Pennsylvania.....	8,041,498.0				17,994.5	48,557.8	159,150.6
South Carolina.....					3,889.0		8,112,423.8
Tennessee.....	6,428.7				398,466.7		398,466.7
2d Virginia.....	705,537.8				5,740.6		12,169.3
6th Virginia.....	480,965.6						765,537.3
West Virginia.....	171,705.6						480,965.6
1st Wisconsin.....	1,353,964.2				310,294.1		171,705.6
Removed from cistern room direct to denaturating warehouses.....	100,047,155.5	2,677,904.0	3,345,370.8	165,017.6	21,780,391.9	44,205,329.8	172,221,169.6
Total production.....	109,647,355.5	2,681,059.5	3,345,370.8	165,017.6	24,408,462.3	44,205,329.8	175,402,395.5

DIFFERENT KINDS OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES, TAX PAID, DURING THE FISCAL YEAR ENDED JUNE 30, 1911, EXCLUSIVE OF TAX-PAID SPIRITS BOTTLED IN BOND.

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>							
Alabama.....	4,766.3						4,766.3
Arkansas.....	32,648.3						32,648.3
1st California.....	1,695.9	6,877.3	4,846.7			37,103.7	109,385.1
4th California.....	166.5						166.5
Connecticut.....	4,805.9				120,464.3		125,270.2
Florida.....	164,689.8						164,689.8
Georgia.....	18,982.6					132.7	19,115.3
Hawaii.....		2,171.3	1,456.8			390.8	4,008.4
1st Illinois.....	43,637.4						43,637.4
5th Illinois.....	11,205,691.9				948,064.5	14,400.1	2,215,249.5
8th Illinois.....	1,858,604.6				83,751.8	6,754.1	1,211,456.0
6th Indiana.....	4,807,512.3				166,503.0	8,634.9	628,679.5
7th Indiana.....	4,268,966.6				342,695.6	36,483.7	820,186.5
2d Kentucky.....	2,523,839.7				11,754,908.1		17,223,300.5
5th Kentucky.....	8,872,166.1						2,523,839.7
6th Kentucky.....	2,382,150.7	46,255.3	26,474.2		426.8	24,162.8	76,500.5
7th Kentucky.....	2,240,550.3						2,240,550.3
8th Kentucky.....	2,111,432.6						2,111,432.6
Louisiana.....	56,710.0				78,310.8		411,281.2
Maryland.....	3,992,019.2				88,353.9		2,170,904.2
3d Massachusetts.....	601,017.3	135,357.9				1,299,840.2	4,226,222.7
1st Michigan.....	106,603.5					819,609.1	482,242.6
1st Missouri.....	243,730.3						106,603.5
Montana.....	401.6						243,730.3
Nebraska.....	317,214.0				44,857.0	3,574.2	680,487.9
New Hampshire.....		7,065.0					7,065.0
1st New York.....					104,887.3		1,605,982.2
14th New York.....	383,963.8				408,321.8	27.3	2,217,362.5
21st New York.....	537,443.0				22,515.1		3,028,232.0
28th New York.....	6,901.9						6,901.9
5th North Carolina.....	3,844.2						3,844.2
1st Ohio.....	4,846,496.8				384,397.2	17,141.8	300,950.3
10th Ohio.....	30,334.1					1,483.3	31,817.4
11th Ohio.....	6,907.7						6,907.7
18th Ohio.....	68,342.1						68,342.1
1st Pennsylvania.....	772,139.7						772,139.7
9th Pennsylvania.....	414,656.1						414,656.1
12th Pennsylvania.....	81,952.4						81,952.4
23d Pennsylvania.....	4,069,228.1				248.7	233.6	1,756.4
South Carolina.....							2,089.8
Tennessee.....	664,392.8						162.5
3d Texas.....						8,529.1	663,421.9
2d Virginia.....	589,908.9					670.6	670.6
6th Virginia.....	466,748.6						589,908.9
West Virginia.....	225,438.9						466,748.6
1st Wisconsin.....	1,194,648.9				302,067.0		227,844.7
Total.....	59,612,884.1	663,366.2	3,215,056.8	88,479.8	11,279,792.4	41,352,215.8	116,211,745.2
<b>GENERAL BONDED WAREHOUSES.</b>							
1st California.....	1,302,397.8	12,116.5	4,645.8	18,104.1	517,895.1	1,590,061.4	3,439,720.7
6th California.....	80,201.3	630.1	631.0	1,914.2	105,619.6	48,654.0	257,651.1
Colorado.....	90,507.4					17,051.1	17,882.0
Hawaii.....					22,368.0	7,092.8	981.7
5th Kentucky.....	218,549.9	2,541.5	62,427.2			448.6	228,967.2
7th Kentucky.....	59,886.0						59,886.0
6th Missouri.....	376,553.2	2,301.5	187.6			67,229.7	38,165.5
Oregon.....	130,234.0	908.1				117,533.8	454,437.5
23d Pennsylvania.....	12,824.0					114,916.1	363,592.0
2d Virginia.....	153,985.4			46.5			12,824.0
Washington.....	7,496.9					9,150.6	154,031.9
Total.....	2,455,003.9	18,497.7	75,030.9	15,018.3	835,410.1	1,816,838.9	5,215,790.8
Grand total.....	62,067,838.0	681,863.9	3,290,087.8	103,498.1	12,115,262.6	43,169,054.7	121,427,545.0

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS TAX PAID AND TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND, DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	Aggregate.
Georgia.....	669.4		669.4	
1st Illinois.....	442.6		442.6	
5th Illinois.....	441,511.6		441,511.6	
8th Illinois.....	117,091.9		117,091.9	
6th Indiana.....	93,013.5		93,013.5	
7th Indiana.....	8,162.6	1,136.1	9,298.7	
2d Kentucky.....	862,281.7		862,281.7	
5th Kentucky.....	3,324,476.6		3,324,476.6	
6th Kentucky.....	669,664.0		669,664.0	
7th Kentucky.....	1,477,856.5		1,477,856.5	
8th Kentucky.....	761,679.1		761,679.1	
Maryland.....	142,510.4		142,510.4	
3d Massachusetts.....		15,517.0		15,517.0
6th Missouri.....	104,016.5		104,016.5	
Nebraska.....	31,093.3		31,093.3	
21st New York.....	17,231.1		17,231.1	
1st Ohio.....	267,807.6		267,807.6	
10th Ohio.....	488,410.6		488,410.6	
1st Pennsylvania.....	59,157.0		59,157.0	
9th Pennsylvania.....	3,737.9		3,737.9	
12th Pennsylvania.....	709.6		709.6	
23d Pennsylvania.....	1,718,250.2		1,718,250.2	
Tennessee.....	2,717.3		2,717.3	
West Virginia.....	13,078.0		13,078.0	
1st Wisconsin.....	8,869.4		8,869.4	
Total.....	10,614,438.4	15,517.0	1,136.1	10,631,091.5

SPIRITS UPON WHICH TAX WAS PAID, BY STAMP, DURING THE FISCAL YEARS ENDED JUNE 30, 1910, AND JUNE 30, 1911.

	Fiscal year ended June 30—	
	1910	1911
Withdrawn tax paid from distillery warehouses.....	112,285,172.9	116,211,745.2
Withdrawn tax paid from general bonded warehouses.....	5,113,794.4	5,215,799.8
Withdrawn tax paid for bottling in bond.....	8,985,759.4	10,631,091.5
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation.....	140,359.4	148,795.0
Porto Rican rum tax paid by stamp.....	41,908.3	57,058.8
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess.....	10,710.7	17,205.1
Fruit brandy tax paid withdrawn from special bonded warehouses.....	2,014,420.7	2,232,269.9
Fruit brandy tax paid at fruit distilleries.....	178,470.7	192,248.6
Total quantity of spirits tax paid.....	128,770,596.5	134,706,213.9

WITHDRAWAL OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1911, BY SEASONS OF PRODUCTION.

The quantity of distilled spirits withdrawn from distillery and general bonded warehouses, including the quantity removed from cistern rooms of distilleries for denaturation, during the fiscal year

ended June 30, 1911, by seasons of production, is shown in the following statement:

[Quantities in taxable gallons, original gauge.]

Season and year of production.	In warehouses July 1, 1910, and produced during the fiscal year ended June 30, 1911.	Withdrawn during the year ended June 30, 1911.	Remaining in warehouses June 30, 1911.
1902—Spring.....	69,508.0	69,568.0	-----
Fall.....	581,065.5	581,065.5	-----
1903—Spring.....	4,408,886.0	4,278,087.9	130,798.1
Fall.....	5,601,216.2	2,616,109.8	2,066,406.4
1904—Spring.....	1,962,538.9	809,702.4	1,152,836.5
Fall.....	11,985,487.1	5,402,012.9	6,583,474.2
1905—Spring.....	3,623,666.8	1,731,474.9	1,802,191.9
Fall.....	21,410,924.8	10,859,535.6	10,551,389.2
1906—Spring.....	8,677,192.8	4,127,578.3	4,549,614.5
Fall.....	35,854,475.8	12,049,130.2	23,805,345.6
1907—Spring.....	6,675,859.1	1,323,444.2	5,352,414.9
Fall.....	19,571,483.3	3,028,374.5	16,543,108.8
1908—Spring.....	6,893,809.1	1,135,761.5	5,758,047.6
Fall.....	37,250,087.6	4,450,869.8	32,799,217.8
1909—Spring.....	13,554,534.5	3,079,245.6	10,475,288.9
Fall.....	54,418,453.2	8,739,396.5	45,679,056.8
1910—Spring.....	67,778,469.1	52,241,288.1	15,537,181.0
Fall.....	107,623,926.4	42,685,401.4	64,938,525.0
Total.....	408,911,070.1	159,631,723.5	249,279,346.6

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	High wines.	Aleohol.	Neutral or cologne spirits.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>							
Alabama.....	1,180.2						1,180.2
Arkansas.....	996.9						996.9
1st California.....	46.9	209.4			4.4	25.2	285.9
4th California.....	28.0						28.0
Connecticut.....	745.4		1,225.7				1,971.1
Florida.....	95.8						95.8
Georgia.....	3,224.0			16.0			3,240.0
Hawaii.....	49.4	6.1					55.5
1st Illinois.....	10,992.4						10,992.4
5th Illinois.....	594,751.4		159.1	485.3	48,039.7	643,435.5	
8th Illinois.....	64,698.7		35.2	4,515.8	27,854.3	97,104.0	
6th Indiana.....	200,376.7		7	54.0	1,258.2	15,349.2	217,038.8
7th Indiana.....	67,814.2		144.0	48.7	230.1	61,879.7	130,116.7
2d Kentucky.....	614,582.7						614,582.7
5th Kentucky.....	2,758,106.8						2,758,106.8
6th Kentucky.....	589,055.6	2,922.1	5.8	1.2	52.8	316.4	592,333.9
7th Kentucky.....	957,950.5						957,950.6
8th Kentucky.....	810,011.5						810,011.5
Louisiana.....	13,525.0		5.3		23.4	9,258.6	22,812.3
Maryland.....	1,071,837.1	40,792.9	707.7		5.0		1,071,932.4
3d Massachusetts.....					251.7		41,732.3
1st Michigan.....	3,999.3		149.3			2,086.2	877.7
1st Missouri.....	61,196.4						3,999.3
Montana.....	33.3						61,196.4
Nebraska.....	28,862.6			59.9	2,148.6	2,991.6	33.3
New Hampshire.....		699.6					699.6
1st New York.....				65.8	7,262.5		7,328.3
14th New York.....	42,117.0		42.1		1,444.0	7,163.0	50,766.1
21st New York.....	61,425.7		14.9		48.0	3,405.2	64,893.8
28th New York.....	1,559.7						1,559.7
5th North Carolina.....	1,129.9						1,129.9
1st Ohio.....	383,516.7		326.1	61.8	438.5	5,488.9	389,832.0
10th Ohio.....	122,095.5		25.3				122,120.8
11th Ohio.....	1,462.9						1,462.9
18th Ohio.....	10,274.2						10,274.2

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1911—Continued.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
<b>DISTILLERY WAREHOUSES—CON.</b>							
1st Pennsylvania.	247,540.7						247,540.7
9th Pennsylvania.	101,404.9						101,404.9
12th Pennsylvania.	19,673.8						19,673.8
23d Pennsylvania.	1,447,696.2		23.1	3.0	79.8	11.6	1,447,813.7
South Carolina.					1,078.7		1,078.7
Tennessee.	107,050.7						107,050.7
3d Texas.					34.0		34.0
2d Virginia.	501.4						501.4
6th Virginia.	10,743.5						10,743.5
West Virginia.	69,322.7						69,322.7
1st Wisconsin.	26,980.9			368.6	1,415.4	1,462.3	30,227.2
Total.	10,508,607.8	44,673.4	3,035.7	472.9	15,631.7	191,385.9	10,763,807.4
<b>GENERAL BONDED WAREHOUSES.</b>							
1st California.	270,736.8	359.3	25.1	341.6	850.5	2,679.1	274,902.4
6th California.	16,157.5	46.9	11.0	36.7	270.4	184.3	16,706.8
Colorado.	12,707.3				367.8	118.2	13,193.3
Hawaii.	4,203.0			41.9			4,244.9
5th Kentucky.	48,252.2	406.8					48,659.0
7th Kentucky.	19,034.5						19,034.5
6th Missouri.	56,252.9	115.1	17		296.4	39.0	56,704.1
Oregon.	21,256.0		117.4		76.4	74.1	21,523.9
23d Pennsylvania.	1,874.1						1,874.1
2d Virginia.	6,133.9			.7			6,134.6
Washington.	1,280.5					2.8	1,293.7
Total.	457,888.7	1,045.5	79.4	378.3	1,864.3	3,105.1	464,361.3
Grand total.	10,966,496.5	45,718.9	3,115.1	851.2	17,496.0	194,491.0	11,228,168.7

## EXPORTATION OF DISTILLED SPIRITS.

1. BY DISTRICTS AND KINDS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>						
Connecticut.				480.7		480.7
Fifth Illinois.	1,408.1		77.3	176.3	1,384.6	3,046.3
Eighth Illinois.					4,454.0	4,454.0
Second Kentucky.	1,656.9					1,656.9
Fifth Kentucky.	16,887.0					16,887.0
Sixth Kentucky.	3,646.0					3,646.0
Seventh Kentucky.	6,232.9					6,232.9
Eighth Kentucky.	30,805.8					30,805.8
Louisiana.	5,186.1				14,839.4	20,025.5
Maryland.	1,834.6					1,834.6
Third Massachusetts.		1,145,968.0		88.2		1,146,056.2
Nebraska.	149.9					149.9
First New York.				12,433.0		12,433.0
First Ohio.	866.0					866.0
Ninth Pennsylvania.	27.7					27.7
Twenty-third Pennsylvania.	284.9					284.9
Total.	68,985.9	1,145,968.0	558.0	12,697.5	20,678.0	1,248,887.4
<b>GENERAL BONDED WAREHOUSES.</b>						
1st California.	2,550.4					2,550.4
Withdrawn to be exported in bottles.	41,188.1					41,188.1
Grand total.	112,724.4	1,145,968.0	558.0	12,697.5	20,678.0	1,292,625.9

## 2. BY FOREIGN COUNTRIES AND KINDS.

[Quantities in taxable gallons.]

Exported to—	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
Argentine Republic.	802.5					802.5
Bahama Islands.	27.7					11,401.2
Bermuda.	2,576.5					7,030.5
Brazil.	34.8					122.9
Canada.	6,556.5	13,264.9		172.8		19,994.2
China.	73.9	22,006.8				22,936.1
Cuba.	563.0					563.0
Ecuador.	218.1					218.1
England.	1,783.8	1,029,024.2				1,031,076.9
France.	440.9					440.9
Germany.	27,771.9	63,075.4				91,107.6
Guatemala.	60.8					60.8
Haiti.					532.9	532.9
Honduras.	178.5					11,023.1
Japan.		18,566.7				11,201.6
Mexico.	31,063.1					18,566.7
New Zealand.	35.4					35.4
Nicaragua.	8,453.0					12,712.2
Philippine Islands.	18,633.7					19,114.4
Republic of Panama.	13,252.3					13,340.5
Salvador.	83.7					83.7
Tax paid.	113.4					113.4
Total.	112,724.4	1,145,968.0	558.0	12,697.5	20,678.0	1,292,625.9

STATEMENT, BY DISTRICTS, OF THE QUANTITY OF DISTILLED SPIRITS TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

[Quantities in taxable gallons.]

Districts.	Whisky.
Fifth Illinois.	2,485.4
Second Kentucky.	5,542.4
Fifth Kentucky.	19,887.2
Sixth Kentucky.	145.6
Seventh Kentucky.	7,025.1
Eighth Kentucky.	982.8
Twenty-third Pennsylvania.	2,635.0
Tennessee.	2,484.6
Total.	41,188.1

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

[Quantities in taxable gallons.]

Districts.	Whisky.	Alcohol.	Neutral or cologne spirits.	Aggregate.	
<b>DISTILLERY WAREHOUSES.</b>					
First California.				31,360.6	
Fifth Illinois.				85,681.4	
Eighth Illinois.				56,134.4	
Sixth Indiana.				33,408.2	
Seventh Indiana.				8,315.9	
Second Kentucky.				185.1	
Fifth Kentucky.				94.3	
Sixth Kentucky.				172.0	
Louisiana.				4,281.2	
Maryland.				619.3	
Third Massachusetts.				6,232.4	
Total.	68,985.9	1,145,968.0	558.0	12,697.5	1,248,887.4
<b>GENERAL BONDED WAREHOUSES.</b>					
1st California.	2,550.4			2,550.4	
Withdrawn to be exported in bottles.	41,188.1			41,188.1	
Grand total.	112,724.4	1,145,968.0	558.0	12,697.5	1,292,625.9

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1911—Continued.

Districts.	Whisky.	Alcohol.	Natural or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES—continued.				
First Michigan.		27,848.4		27,848.4
Nebraska.		15,070.6		15,070.6
First New York.	1,664,658.1	142,144.2	1,806,802.3	
Fourteenth New York.	56,479.9		56,479.9	
Twenty-first New York.	3,133.6	346.3	3,479.9	
First Ohio.	8,456.3		8,456.3	
First Pennsylvania.	86.2			86.2
Twenty-third Pennsylvania.	2.7		433.2	435.9
South Carolina.	170,182.8		170,182.8	
First Wisconsin.	7,467.8			7,467.8
Total.	1,159.8	2,178,798.8	147,033.3	2,326,991.9
GENERAL BONDED WAREHOUSES.				
First California.	30,263.5	1,167.9	31,431.4	
Sixth California.	2,332.0		2,382.0	
Colorado.	446.6		446.6	
Sixth Missouri.	713.6	1,791.5	2,505.1	
Oregon.	591.4		591.4	
Washington.	194.5			194.5
Total.	34,591.6	2,959.4	37,551.0	
Grand total.	1,159.8	2,213,390.4	149,992.7	2,364,542.9

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF DISTILLED SPIRITS REMOVED TO DENATURING WAREHOUSES FOR DENATURATION FROM DISTILLERY WAREHOUSES AND CISTERNS ROOMS OF DISTILLERIES DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

[Quantities in taxable gallons.]

Districts.	Rum.	Alcohol.	Neutral or cologne spirits.	Aggregate.
REMOVED FROM DISTILLERY WAREHOUSES.				
First California.	509,383.4	5,390.9	514,774.3	
Sixth California.	9,796.8		9,796.8	
Fifth Illinois.	173,558.8		173,558.8	
Eighth Illinois.	75,458.7	20,780.4	96,239.1	
Louisiana.	6,914,629.2	16,252.6	6,930,881.8	
Third Massachusetts.	11,132.9	160,415.6	171,548.5	
First New York.	294,560.7	14,115.1	308,975.8	
Fourteenth New York.	20,965.3		20,965.3	
South Carolina.	197,491.2		197,491.2	
First Wisconsin.	77,430.4		77,430.4	
Total.	11,132.9	8,433,990.1	56,539.0	8,501,662.0
REMOVED FROM CISTERNS ROOMS OF DISTILLERIES DIRECT.				
Fourth California.	50,572.6		50,572.6	
Eighth Illinois.	749,033.2		749,033.2	
Sixth Indiana.	796,266.9		796,266.9	
Sixth Kentucky.	125,460.7		125,460.7	
Third Massachusetts.	427,694.8	779,653.3	1,207,348.1	
Maryland.		252,544.4	252,544.4	
Total.	553,155.5	2,628,070.4		3,181,225.9
Grand total.	564,288.4	11,062,060.5	56,539.0	11,682,887.9

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

STATEMENT SHOWING THE QUANTITY (IN WINE GALLONS) OF DENATURED ALCOHOL PRODUCED AT AND SHIPPED FROM DENATURING BONDED WAREHOUSES; ALSO, ALCOHOL REDENATURED AT RESTORING AND REDENATURING PLANTS DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

Districts.	On hand July 1, 1910.	Produced.	Shipped to manufacturers.	Denaturing bonded warehouses.		
				Completely denatured.	Specially denatured.	Completely denatured.
First California.	1,963.71	276,146.30	27,378.69	200,731.72	26,382.67	21,257.63
Fourth California.	15,228.54	26,332.67	4,357.37	15,480.89	4,357.37	
Connecticut.	1	209,321.29	370,295.64	200,969.11	128,030.69	14,889.29
Fifth Illinois.	1	117,239.35	333,069.10	333,069.10	40,245.88	32,929.32
Sixth Indiana.	2	260,902.83	86,383.27	86,383.27		
Sixth Kentucky.	1	1,798,246.16	6,517.81	483,158.63	2,254,385.02	
Louisiana.	1	2,202.56	1,782.52	152,582.11	156,341.61	2,137.70
Third Massachusetts.	2	3,228.36	5,581.17	519,626.84	517,298.24	2,408.57
Third New Jersey.	2	81,473.73	174,095.65	199,845.65	228,345.22	
First Wisconsin.	1	29,184.61	15,185.94	5,646.21	28,817.26	22,728.77
Total.	14,421.20	5,581.17	3,374,019.92	3,507,109.94	2,020,198.31	3,067,468.37
Statement for the year ended June 30, 1910.	12	7,903.60	8,454.16	3,076,924.55	3,002,102.56	221,365.60
					1,671,890.79	2,786,654.88
					10,953.79	44,303.99
					1,333,084.75	1,333,084.75
						92,308.14
						102,759.63

<sup>1</sup> On hand in casks June 30, 1911, 2,897.40 wine gallons.

<sup>2</sup> On hand in casks June 30, 1911, 1,620.52 wine gallons.

<sup>3</sup> On hand in casks June 30, 1911, 5,233.50 wine gallons.

<sup>4</sup> On hand in casks June 30, 1911, 1,311.64 wine gallons.

<sup>5</sup> Includes 377,845.17 wine gallons of rum deaerated in the sixth district of Kentucky and third district of Massachusetts.

## STATEMENT OF DENATURED ALCOHOL RECEIVED BY MANUFACTURERS AND DEALERS DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

[QUANTITIES IN WINE GALLONS.]

Collection districts.	Denatured alcohol used by manufacturers.							Wholesale dealers in completely denatured alcohol.			Retail dealers in completely denatured alcohol.		Wholesale dealers in specially denatured alcohol.	
	Completely denatured.			Specially denatured.				Number in district.	Received.	Disposed of.	Number in district.	Received.	Number in district.	Received.
	Number in district.	Quantity received.	Recovered on manufacturer's premises.	Number in district.	Quantity received.	Recovered on manufacturer's premises.	Shipped to restoring and redenaturing plants.							
Alabama.								4	2,296.35	2,064.08	149	442.31		
Arkansas.								3	1,230.36	1,081.52	102	1,279.43		
1st California.	8	132,067.27		4	31,736.26			20	467,238.83	408,028.27	915	349,136.63	1	
4th California.	1	5,853.07						2	24,334.54	20,057.55	514	9,495.52		
6th California.								20	97,882.29	114,978.62	530	46,242.90		
Colorado.	2	12,078.88		1	434.54			15	88,037.66	85,321.43	570	72,851.92		
Connecticut.				59	195,461.01	46,155.59	78,903.54	29	111,569.97	109,578.50	595	61,224.09	3	146,948.18
Florida.								7	290.86	290.86	214	11,527.44		
Georgia.	1	2,423.88		5	863.85			3	2,494.14	2,262.86	189	8,223.52		
Hawaii.								2	768.54	895.06	19	817.29		
1st Illinois.	90	184,324.92	1,320.09	84	544,081.05	2,525.13		34	433,708.77	421,671.87	891	221,319.30	4	185,433.06
5th Illinois.				1	461.43			9	84,402.30	84,577.51	215	2,232.00		
8th Illinois.	4	9,803.30		2	96.13			3	1,580.57	1,432.62	548	12,453.42		
13th Illinois.											143	5,690.23		
6th Indiana.	21	14,925.14		14	25,990.73			18	60,723.73	62,072.91	505	20,114.48	1	17,035.20
7th Indiana.				1	98.26			3	3,286.25	3,124.82	28	144.51		
3d Iowa.								3	10,821.92	9,911.97	857	26,203.24		
4th Iowa.				2	865.52			5	17,601.43	18,652.33	715	46,354.86		
Kansas.				1	19,770.24			2	5,931.37	5,623.81	339	18,480.02		
2d Kentucky.								4	49,429.67	51,109.02	135	4,781.74		
5th Kentucky.				6	33,113.28						23	366.81		
6th Kentucky.				4	1,987.14						41	608.88		
7th Kentucky.				1	145.68						36	1,029.71		
8th Kentucky.														
Louisiana.	1	957.33		1	1,018.98			7	96,376.74	96,785.03	233	78,132.05		
Maryland.	18	45,196.35		12	167,157.91	1,195.01		12	143,830.04	142,392.55	391	40,127.63		
3d Massachusetts.	129	241,537.21		69	276,576.74		19,307.50	66	450,078.28	457,807.24	1,667	185,190.37	3	193,373.45
1st Michigan.	7	38,752.62		20	49,310.44	193,174.70		3	53,804.87	52,441.50	495	33,300.24	1	8,843.00
4th Michigan.	16	18,461.13		26	54,138.30			5	19,861.48	18,243.66	402	14,477.45	1	31,208.16
Minnesota.	6	777.72		7	14,986.09			12	139,741.46	135,694.05	691	62,160.82	1	14,619.64
1st Missouri.				21	213,983.27			6	91,472.90	90,685.62	316	14,130.86	1	9,749.81
6th Missouri.				1	622.24			9	62,256.91	64,296.92	317	19,307.74		
Montana.														
Nebraska.	15	6,255.32		2	15,349.82			5	35,222.32	36,942.89	375	14,180.06		
New Hampshire.				9	12,708.70			15	29,710.91	29,545.38	638	25,409.56		
1st New Jersey.	12	14,515.73		7	10,190.12			3	1,402.15	1,402.15	1,087	45,192.73		
5th New Jersey.	63	117,951.72		55	529,298.51	839,120.00		12	41,393.28	41,860.29	284	7,643.19		
New Mexico.											464	34,034.39		
1st New York.	32	49,584.46		48	279,311.92	5,096.31	761.09	9	14,404.44	14,404.32	151	5,048.96		
2d New York.	22	16,532.85		31	141,317.32			39	757,674.57	754,826.03	405	32,467.45		
3d New York.	12	9,816.56		31	87,905.44			10	100,011.22	98,178.48	116	102,136.90	1	721,331.11
14th New York.	8	47,332.89		25	73,384.42			5	13,100.54	14,054.58	341	57,638.53		
21st New York.	7	16,772.93		6	5,931.57			9	46,868.75	41,952.30	518	31,102.41		
28th New York.	23	37,911.99		18	31,908.80			15	85,479.75	86,940.16	444	27,612.45		
4th North Carolina.	(*)	2,010.81		9	130,231.70						433	32,650.25	1	4,354.31
5th North Carolina.				12	132,267.41						87	1,995.11		
Northland and South Dakota.											84	5,085.20		
1st Ohio.	31	47,928.73		18	48,483.04			3	6,960.97	6,697.96	573	20,325.77		
10th Ohio.	3	3,108.57		2	521.48			2	8,761.58	8,596.06	173	9,444.58	1	24,815.03
11th Ohio.	6	14,981.73		2	3,293.15			4	8,004.29	7,274.40	280	7,004.17		
18th Ohio.	29	35,893.00		10	14,951.00			10	87,872.00	85,104.00	150	7,643.00		
Oklahoma.								2	1,965.34	1,674.86	400	25,776.00	1	14,649.00
Oregon.	2	2,856.37						9	46,697.91	43,636.08	512	4,235.89		
1st Pennsylvania.	46	25,492.73		38	193,991.22			28	301,433.11	290,412.81	714	40,779.71	4	88,598.63
9th Pennsylvania.	2	30,206.47		6	2,050.56			13	1,895.50		166	11,242.11		
12th Pennsylvania.	10	12,867.97		4	1,538.23						229	11,121.51		
23d Pennsylvania.	15	15,624.11		11	81,015.81			8	36,465.62	36,795.20	290	14,749.10	1	85,173.65
South Carolina.	1	122.07		6	1,606.29			1	776.78	776.78	119	7,805.94		
Tennessee.								5	7,651.31	7,771.33	164	6,773.27		
3d Texas.								4	10,736.33	10,526.59	334	3,684.54		
4th Texas.	1	145.24		1	224.33			3	6,359.04	5,824.62	283	1,957.37		
2d Virginia.	2	2,736.46		11	17,712.74			2	2,399.34	2,399.34	121	7,922.07		
6th Virginia.				11	7,307.69			4	2,568.43	2,568.43	224	4,513.70		
Washington.								8	47,842.00	45,290.25	767	39,595.96		
West Virginia.	11	1,065.26		1	570.24			3	233.50		89	1,508.06		
1st Wisconsin.	34	28,680.97		15	71,042.76			10	40,743.03	39,994.65	526	34,270.33		
2d Wisconsin.	3	1,006.91						1	2,923.55	3,011.64	351	13,128.85		
Total.	696	1,248,559.72	1,320.09	731	3,527,013.36	1,087,266.74	98,972.13	567	4,363,175.66	4,332,379.13	24,985	2,132,210.88	25	1,546,132.23

\* Not reported.

DIFFERENT KINDS OF SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>							
First California.....						1,975.2	1,975.2
Fifth Illinois.....	676.9					670.9	670.9
Seventh Indiana.....	2,810.6					37,360.2	40,170.8
Second Kentucky.....	179.9						179.9
Seventh Kentucky.....	1,952.2						1,952.2
Eighth Kentucky.....	1,881.2						1,881.2
Maryland.....	9,799.4						9,799.4
Third Massachusetts.....		17,340.7					23,438.2
First New York.....						6,097.5	22,967.9
Fourteenth New York.....	931.4					266.9	1,198.3
Twenty-first New York.....	1,668.8						1,668.8
First Ohio.....	1,011.9						1,011.9
First Pennsylvania.....	1,768.7						1,768.7
Twenty-third Pennsylvania.....	1,339.3						1,339.3
Tennessee.....	1,670.9						1,670.9
Total.....	25,691.2	17,340.7				29,065.4	39,602.3
							111,699.6
<b>GENERAL BONDED WAREHOUSES.</b>							
First California.....						8,335.9	21,413.4
Grand total.....						34,027.1	17,340.7
							52.5
							740.7
							5,250.1
							7,034.2
							46,636.5
							133,113.0

DISTILLED SPIRITS REPORTED LOST BY CASUALTY IN DISTILLERY AND GENERAL BONDED WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, ERRORS IN GAUGE, ETC., DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	Alcohol.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>					
Arkansas.....					1.9
Florida.....					1,129.7
Fifth Illinois.....					182.7
Second Kentucky.....					1,154.8
Fifth Kentucky.....					51.5
Sixth Kentucky.....					96.7
Seventh Kentucky.....					626.8
Eighth Kentucky.....					182.7
Louisiana.....					2.3
Maryland.....					149,661.9
Third Massachusetts.....					6.1
First Michigan.....					.9
First Missouri.....					41,731.4
Sixth Missouri.....					.3
Twenty-first New York.....					.1
Twenty-eighth New York.....					.5
Fifth North Carolina.....					.5
First Ohio.....					2.2
First Pennsylvania.....					1.4
Twelfth Pennsylvania.....					745,798.3
Twenty-third Pennsylvania.....					61.9
South Carolina.....					
Second Virginia.....					
Sixth Virginia.....					
First Wisconsin.....					
Total.....					941,358.0
					6.1
					.5
					40.4
					941,405.0
<b>GENERAL BONDED WAREHOUSES.</b>					
First California.....					1.0
Sixth Missouri.....					1.3
Total.....					2.3
					6.1
					.5
					40.4
					941,407.3

CASUALTIES.

DISTILLED SPIRITS REPORTED LOST BY CASUALTY IN DISTILLERY AND GENERAL BONDED WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, ERRORS IN GAUGE, ETC., DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

[Quantities in taxable gallons.]

Districts.	Fire.	Seized.	Stolen.	Errors in gauge.	Other casualties.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>						
Arkansas.....						1.9
Florida.....	847.5				279.2	3.0
Fifth Illinois.....						182.7
Second Kentucky.....					807.5	342.2
Fifth Kentucky.....					47.9	5.1
Sixth Kentucky.....						3.6
Seventh Kentucky.....					523.1	46.8
Eighth Kentucky.....					125.4	9.1
Louisiana.....						48.2
Maryland.....						2.3
Third Massachusetts.....						.3
First Michigan.....						149,585.1
First Missouri.....						149,661.9
Sixth Missouri.....						6.1
Twenty-first New York.....						.9
Twenty-eighth New York.....						41,731.4
Fifth North Carolina.....						36.7
First Ohio.....						24.8
First Pennsylvania.....						643.9
Twelfth Pennsylvania.....						.5
Twenty-third Pennsylvania.....						.5
South Carolina.....						.1
Second Virginia.....						.1
Sixth Virginia.....						.1
First Wisconsin.....						4.9
Total.....						788,377.2
						2,147.8
						790.8
						128.0
						149,961.2
						941,405.0
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....						1.0
Sixth Missouri.....						1.3
Total.....						2.3
						788,377.2
						2,147.8
						790.8
						130.3
						149,961.2
						941,407.3

<sup>1</sup> Includes elevator accidents, collapse of warehouse, etc.

DIFFERENT KINDS OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR TRANSFER TO GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	High wines.	Neutral or cologne spirits.	Alcohol.	Aggregate.
<b>1st California.</b>							
Connecticut.....						1,059,924.3	562,565.6
Hawaii.....						5,405.6	5,405.6
5th Illinois.....						2,247.5	4,064.2
8th Illinois.....						398,258.5	1,391,599.4
7th Indiana.....						43,347.9	88,581.6
7th Kentucky.....						59,399.8	150,744.2
2d Kentucky.....						288,440.0	288,440.0
5th Kentucky.....						813,514.3	813,514.3
6th Kentucky.....						107,923.7	108,885.4
7th Kentucky.....						217,524.9	217,524.9
8th Kentucky.....						102,875.9	102,875.9
Louisiana.....						46.5	59,383.2
Maryland.....						1,346.2	75,457.3
3d Massachusetts.....						14,960.1	14,960.1
Nebraska.....						353.4	300,963.2
21st New York.....							1,379.0
1st Ohio.....						55,644.8	99,488.0
1st Pennsylvania.....						22,232.7	22,232.7
23d Pennsylvania.....						133,105.3	133,105.3
2d Virginia.....						181,628.6	181,628.6
6th Virginia.....						469.7	469.7
Wisconsin.....						486.4	485.4
Total.....						2,624,118.0	5,683,710.9
						17,711.5	
						75,879.5	
						34,935.8	
						2,260,335.0	
						670,731.1	

DIFFERENT KINDS AND QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1911.

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>							
Alabama.	661.9						661.9
Arkansas.	30,734.2						30,734.2
1st California.	43,012.8	4,367.7			151,574.9	23,757.5	222,712.9
Connecticut.	8,327.5		53,082.7				63,410.2
Florida.	434.5						434.5
Georgia.	21,265.0			373.6			21,638.6
Hawaii.		14,046.6	4,009.4		1,409.6		19,525.6
1st Illinois.	39,195.2						39,195.2
5th Illinois.	12,270,159.6	4,722.7	40,021.9	33,832.3	147,155.4	12,495,831.9	231,222,994.1
8th Illinois.	1,999,538.6			22,473.8	189,568.2	211,580.6	172,221,160.6
6th Indiana.	5,062,022.1			1,894.4	5,970.3	5,666,886.8	
7th Indiana.	1,919,802.1		10,105.6	645.0	20,927.1	1,951,479.8	
2d Kentucky.	16,093,161.6					16,093,161.6	
5th Kentucky.	66,385,046.6					66,385,046.6	
6th Kentucky.	14,888,919.6	57,780.0	8,034.6		1,240.4	14,955,974.6	
7th Kentucky.	28,431,569.6					28,431,569.6	
8th Kentucky.	17,126,817.0					17,126,817.0	
Louisiana.	162,444.1		5,368.4	10,610.5	40,997.7	219,420.7	
Maryland.	19,803,954.1		19,258.1	6,647.1		19,829,839.3	
3d Massachusetts.	880,429.9	21,783.1		86,331.1		988,544.1	
1st Michigan.				25,718.9	79,390.8	105,109.7	
1st Missouri.	55,851.1					55,851.1	
6th Missouri.	952,667.4					952,667.4	
Montana.	34,581.1					34,581.1	
Nebraska.	911,942.0	12,666.9	5,258.9	81,104.9	97,163.5	1,108,136.2	
New Hampshire.		13,720.6				13,720.6	
1st New York.		1,658.3		67,885.4	7,467.1	77,010.8	
14th New York.	830,528.0		2,077,904.0	2,077,904.0			
21st New York.	1,398,969.7	145.4	219.9	1,034.2	6,131.3	1,406,500.5	
28th New York.	1,549.9					1,549.9	
5th North Carolina.	34,104.4					34,104.4	
1st Ohio.	9,363,201.1		36,546.8		11,079.2	9,410,327.1	
10th Ohio.	3,774,890.3		2,897.3			3,777,787.6	
11th Ohio.	8,630.9					8,630.9	
18th Ohio.	278,464.1					278,464.8	
1st Pennsylvania.	4,338,227.6					4,338,227.6	
9th Pennsylvania.	1,640,982.3					1,640,982.3	
12th Pennsylvania.	571,393.4		166.7			571,560.1	
23d Pennsylvania.	32,580,424.5		648.4	3,652.4	25,743.2	45,423.2	32,655,891.7
South Carolina.	142.3				29,514.8		29,658.1
Tennessee.	815,440.7					815,440.7	
2d Virginia.	18,776.9					18,776.9	
6th Virginia.	412,340.9					412,340.9	
West Virginia.	926,144.2					926,144.2	
1st Wisconsin.	629,206.6		20,987.3		10,296.6	9,503.7	669,994.2
Total.	244,465,527.2	970,344.8	205,571.4	44,693.4	614,810.7	706,032.9	247,012,000.4
<b>GENERAL BONDED WAREHOUSES.</b>							
1st California.	577,320.0	7,124.9	3,626.7	17,769.3	68,903.7	337,041.3	1,011,795.9
6th California.	57,438.5	504.3	311.4	1,029.2	13,234.3	10,363.9	82,881.6
Colorado.	40,627.6				6,010.6	3,958.4	50,596.6
Hawaii.	13,341.2		132.1	3,171.7		394.5	17,039.5
5th Kentucky.	479,008.8		1,320.8	1,775.2			482,104.8
7th Kentucky.	26,977.7					26,977.7	
6th Missouri.	114,001.8	3,079.2	140.7		3,543.6	5,038.7	125,804.0
Oregon.	87,491.7		881.5		16,881.3	21,165.3	141,419.8
23d Pennsylvania.	6,448.1					6,448.1	
2d Virginia.	321,464.7		186.9		2,253.5		321,651.6
Washington.	13,373.1					15,626.6	
Total.	1,737,493.2	13,042.8	9,222.6	18,798.5	110,827.0	377,962.1	2,267,346.2
Grand total.	246,203,020.4	983,387.6	214,794.0	68,491.9	725,637.7	11,084,015.0	249,279,346.6

DIFFERENT KINDS OF DISTILLED SPIRITS AS KNOWN TO THE TRADE PRODUCED, WITHDRAWN FROM, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1911.

[Quantities in taxable gallons.]

DISTILLERY WAREHOUSES.							
Dr.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.	Cr.
Remaining in warehouses July 1, 1911.							
Produced and deposited in bonded warehouses during the year.	228,226,727.3	808,136.6	1,136.1	8,564.3	1,455,166.2	568,512.4	161,211,745.2
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries.	100,647,155.5	2,077,904.0	3,345,370.8	165,017.6	21,750,391.9	44,205,330.8	10,041,061.5
Seized, released, and restored to warehouses.		533,155.5			2,628,070.4		10,385.9
Total.	30,025.7						147,033.3
328,903,908.5	3,439,246.1	3,501,238.1	1,123,581.9	88,479.8	25,863,626.5	44,773,342.2	3,226,991.9
DISTILLERY WAREHOUSES.							
Dr.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.	Cr.
Remaining in warehouses July 1, 1911.							
Produced and deposited in bonded warehouses direct from cistern rooms of distilleries.	228,226,727.3	808,136.6	1,136.1	8,564.3	1,455,166.2	568,512.4	161,211,745.2
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries.	100,647,155.5	2,077,904.0	3,345,370.8	165,017.6	21,750,391.9	44,205,330.8	10,041,061.5
Withdrew for denaturation direct from cistern rooms of distilleries.		11,122.9			2,628,070.4		8,433,990.1
Withdrew for export in packages.	68,985.9	1,145,968.0	558.0		12,897.5		56,330.0
Transferred to bottling warehouses for bottling in bond for export.	41,188.1		6.1	.5			8,501,662.0
Lost by leakage or evaporation during the year.	941,238.0		17,340.7				3,151,225.9
Withdrawn for denaturation direct from cistern rooms of distilleries.	25,601.2		17,711.6	73,879.5	34,935.8	12,485,887.4	
Withdrew for transfer to manufacturing warehouses.	2,624,118.0		205,344.8	205,571.4	43,693.4	20,678.0	
Withdrew for transfer to general bonded warehouses.	244,465,527.2						1,461,188.1
Remaining in warehouses June 30, 1911.							941,405.0
Total.	328,903,908.5	3,439,246.1	3,501,238.1	1,123,581.9	88,479.8	25,863,626.5	44,773,342.2

Withdrew on payment of tax during the year.							
Tax paid and bottled in bond.							
Lost by leakage or evaporation during the year.							
Withdrawn for scientific purposes and use of the United States.							
Withdrawn for denaturation direct from cistern rooms of distilleries.							
Withdrew for denaturation direct from cistern rooms of distilleries.							
Withdrew for export in packages.							
Transferred to bottling warehouses for bottling in bond for export.							
Lost by casualty, etc., during the year.							
Withdrew for transfer to manufacturing warehouses.							
Withdrew for transfer to general bonded warehouses.							
Remaining in warehouses June 30, 1911.							
Total.							

GENERAL BONDED WAREHOUSES.						
DR.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Natural or cologne spirits.
Remaining in warehouses July 1, 1910.....	1,997,897.7	12,111.9	5,737.5	34,935.8	260,933.4	2,285,680.5
Deposited during the year from distillery warehouses.....	2,663,130.1	26,474.1	78,645.8	12,465.0	738,698.7	5,723,095.2
Deposited during the year from general bonded warehouses in other districts.....	6,967.7	19.0	2.1	.....	27,884.4	47,397.1
Excess ascertained on regauge.....	19.0	.....	.....	.....	.....	21.1
Total.....	4,668,014.5	32,586.0	84,385.4	34,935.8	1,000,688.1	2,235,484.1
CR.						
Withdrew on payment of tax during the year.....	2,455,008.9	18,497.7	75,030.9	15,018.3	865,410.1	1,816,838.9
Lost by leakage or evaporation during the year.....	467,888.7	1,045.5	78.4	378.3	1,864.3	494,361.3
Withdrew for scientific purposes and use of the United States.....	2,550.4	.....	.....	.....	34,591.6	37,551.0
Withdrewn for export.....	2.3	.....	.....	.....	2,959.4	2,550.4
Lost by casualty, etc., for transfer to manufacturing warehouses.....	8,335.9	.....	52.5	740.7	5,250.1	21,418.4
Withdrewn for transfer to other general bonded warehouses.....	6,746.1	13,042.8	9,222.6	18,758.6	32,746.0	47,066.5
Withdrewn for transfer to other general bonded warehouses June 30, 1911.....	1,731,493.2	.....	.....	.....	110,827.0	2,267,346.2
Remaining in general bonded warehouses June 30, 1911.....	4,668,014.5	32,586.0	84,385.4	34,935.8	1,000,688.1	2,235,484.1
Total.....	32,586.0	.....	.....	.....	8,056,093.9	8,056,093.9

## SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

	Distilled spirits.	Total.
Actually remaining in distillery warehouses July 1, 1910.....	231,222.994.1	Gallons.
Actually remaining in general bonded warehouses July 1, 1910.....	2,285,680.5	233,508,674.6
Withdrawn from distillery warehouses for export and unaccounted for July 1, 1910.....	140,411.5	
Withdrawn from general bonded warehouses for export and unaccounted for July 1, 1910.....	34.8	
Lost by casualty, etc., from distillery warehouses and unaccounted for July 1, 1910.....	62,268.8	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for July 1, 1910.....	3,972.7	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for July 1, 1910.....	172,061.0	
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for July 1, 1910.....	227.6	
Deposited in distillery warehouses during the year.....	172,221,169.6	379,911.4
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries.....	3,181,225.9	
Received into general bonded warehouses during the year from distillery warehouses.....	5,723,095.2	
Received into general bonded warehouses during the year from other general bonded warehouses.....	47,297.1	
Seized, released, and restored to distillery warehouses.....	30,025.7	
Excesses ascertained on regauge at general bonded warehouses.....	21.1	
Aggregate.....	181,202,834.6	
Withdrewn from distillery warehouses, tax paid, during the year.....	116,211,745.2	
Withdrewn from distillery warehouses, tax paid, for bottling in bond during the year.....	10,631,091.5	
Withdrewn from general bonded warehouses, tax paid, during the year.....	5,215,799.8	
Loss allowed on account of leakage or evaporation in distillery warehouses.....	10,763,807.4	
Loss allowed on account of leakage or evaporation in general bonded warehouses.....	464,361.3	
Withdrawn for scientific purposes and use of the United States from distillery warehouses.....	2,326,691.9	
Withdrawn for scientific purposes and use of the United States from general bonded warehouses.....	37,551.0	
Withdrawn free of tax from distillery warehouses for denaturation.....	8,501,602.0	
Removed from cistern rooms of distilleries direct to denaturing warehouses.....	3,181,225.9	
Withdrawn from distillery warehouses for bottling in bond for export.....	41,188.1	
Loss allowed on account of leakage in transportation for export from distillery warehouses.....	105.8	
Tax paid on loss or leakage in transportation for export from distillery warehouses.....	344.4	
Exported from distillery warehouses, proofs of landing received.....	1,271,545.1	
Withdrewn for export.....	1,375.8	
Loss allowed on account of casualties from distillery warehouses.....	6,212.3	
Seized, released, and restored to distillery warehouse.....	3	
Leakage allowed on transfers to manufacturing warehouses from distillery warehouses.....	165,589.2	
Tax paid on deficiencies in transfers to manufacturing warehouses from distillery warehouses.....	30,025.7	
Tax paid on deficiencies in transfers to manufacturing warehouses from general bonded warehouses.....	12.6	
Deposited in manufacturing warehouses from distillery warehouses.....	11.6	
Deposited in manufacturing warehouses from general bonded warehouses.....	2.3	
Deposited in general bonded warehouses from distillery warehouses.....	101,159.8	
Deposited in general bonded warehouses from general bonded warehouses.....	21,411.1	
Tax paid on spirits lost in transit from distillery warehouses to general bonded warehouses.....	5,723,095.2	
Loss allowed on spirits lost in transit from distillery warehouses to general bonded warehouses.....	47,297.1	
Loss allowed on spirits lost in transit from distillery warehouses to general bonded warehouses.....	5,984.0	
Aggregate.....	52.9	
Total.....	164,749,619.3	

## SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1911—Continued.

	Distilled spirits.	Total.
	Gallons.	Gallons.
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1911.....	117,283.6	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1911.....	1,209.4	
Lost by casualty from distillery warehouses and unaccounted for June 30, 1911.....	301,831.6	
Lost by casualty from general bonded warehouses and unaccounted for June 30, 1911.....	2.0	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for June 30, 1911.....	14,488.3	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1911.....	127,639.8	
Remaining in distillery warehouses June 30, 1911.....	247,012,000.4	1,062,454.7
Remaining in general bonded warehouses June 30, 1911.....	2,267,346.2	249,279,346.6
Aggregate.....		415,091,420.6

## SUMMARY OF MONTHLY STATEMENTS FURNISHED BY COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1911, ACCOUNTING FOR DISCREPANCIES BETWEEN THE VALUE OF TAX-PAID SPIRIT STAMPS SOLD DURING THE YEAR AND THE TAX ON SPIRITS WITHDRAWN FROM BONDED WAREHOUSES.

DR.

Value of tax-paid spirit stamps (less export stamps) sold as per Form 90 (Stamp Division).....	\$148,008,264.03
Excessive losses on spirits withdrawn free of tax, for export, scientific purposes, etc., tax paid by receipt and charged on Form 58.....	7,366.70
Tax on spirits withdrawn during the fiscal year ended June 30, 1911, but included in the receipts for the fiscal year ended June 30, 1910.....	22,993.19
Tax on spirits withdrawn during the fiscal year ended June 30, 1911, but included in the receipts for the fiscal year ending June 30, 1912.....	7,758.85
Total.....	148,046,382.77

CR.

Tax on spirits reported regularly withdrawn, tax paid from distillery warehouses, including spirits tax paid for bottling in bond.....	139,527,120.37
Tax on spirits reported regularly withdrawn, tax paid from general bonded warehouses.....	5,737,379.78
Tax on brandy reported regularly withdrawn from special bonded warehouses, including brandy tax paid for bottling in bond.....	2,445,596.89
Tax paid by stamp on fruit brandy at fruit-brandy distilleries.....	211,473.46
Tax paid by stamp on Porto Rican rum.....	62,764.68
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., coupons issued in excess, spirits withdrawn free of tax and afterwards tax paid, and not reported in regular tax-paid withdrawals.....	18,925.61
Tax paid on spirits during the fiscal year ended June 30, 1911, and included in the receipts for that year, but which were withdrawn during the fiscal year ended June 30, 1910.....	14,747.48
Tax paid on spirits during the fiscal year ended June 30, 1911, and included in the receipts for that year, but which were withdrawn during the fiscal year ending June 30, 1912.....	28,374.50
Total.....	148,046,382.77

## COMPARATIVE STATEMENT SHOWING THE QUANTITIES OF DISTILLED SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES AT THE BEGINNING AND THE END OF THE FISCAL YEARS ENDED JUNE 30, 1910 AND 1911, THE QUANTITY PRODUCED, ENTERED INTO, AND REMOVED FROM SUCH WAREHOUSES DURING SAID PERIODS, AND THE INCREASES AND DECREASES IN EACH CLASS OF TRANSACTIONS.

[Quantities in taxable gallons.]

	June 30—		Increase.	Decrease.
	1910	1911		
In warehouses at the beginning of the year.....	229,141,434.0	233,508,674.6	4,367,240.6	.....
Produced during the year.....	156,237,526.4	178,402,395.5	19,164,869.1	.....
Released and restored to warehouse.....		30,025.7	30,025.7	
Received into general bonded warehouses from distillery warehouses.....	5,594,520.2	5,770,413.4	175,893.2	.....
Total.....	390,973,480.6	414,711,509.2	23,738,028.6	.....
Withdrawn tax paid.....	117,398,967.3	121,427,545.0	4,028,577.7	.....
Withdrawn tax paid for bottling in bond.....	8,985,759.4	10,631,091.5	1,645,332.1	.....
Allowed as leakage.....	11,069,588.5	11,228,168.7	158,580.2	.....
Withdrawn for scientific purposes and use of United States.....	2,026,502.7	2,364,542.9	338,040.2	.....
62,321.2	941,407.3	879,086.1		
Lost by casualty, etc.....	1,569,989.7	1,292,625.9	277,363.8	.....
Withdrawn for export.....	10,605,870.7	11,682,887.9	1,077,017.2	.....
Removed for denaturation.....	127,774.8	133,113.0	5,338.2	.....
Removed to manufacturing warehouses.....	5,618,031.7	5,730,780.4	112,748.7	.....
Removed to other warehouses.....	233,508,674.6	249,279,346.6	15,770,672.0	.....
In warehouses at the end of the year.....				
Total.....	390,973,480.6	414,711,509.2	24,015,392.4	277,363.8

## STATEMENT SHOWING THE TOTAL PRODUCTION, TAX-PAID WITHDRAWALS, LEAKAGE ALLOWED, EXPORTATION AND BALANCES IN WAREHOUSES FOR THE LAST TEN FISCAL YEARS OF DISTILLED SPIRITS OTHER THAN FRUIT BRANDIES.

[Quantities in taxable gallons.]

Years.	Production.	Tax-paid withdrawals.	Leageage allowed.	Withdrawn for export.	Remaining in warehouses.
1902.....	128,623,401.9	103,304,981.5	5,985,842.1	2,006,473.7	168,742,430.5
1903.....	141,776,202.1	112,788,168.0	6,183,552.6	1,542,251.7	188,350,778.1
1904.....	134,311,952.0	110,033,305.6	6,244,628.9	1,739,910.0	195,135,925.8
1905.....	147,810,794.3	115,994,857.5	6,480,248.1	2,386,730.9	215,557,323.6
1906.....	145,666,125.1	122,617,943.1	7,484,992.4	1,473,476.2	226,735,828.8
1907.....	168,573,912.3	134,031,066.7	9,127,207.7	1,586,602.6	245,438,816.0
1908.....	127,140,924.7	119,703,594.4	8,762,311.4	1,383,151.5	236,026,123.2
1909.....	133,450,755.1	114,693,578.2	9,808,124.6	1,489,525.2	229,141,434.0
1910.....	156,237,526.4	126,384,726.7	11,069,588.5	1,569,989.7	233,508,674.6
1911.....	175,402,395.5	132,058,636.5	11,228,168.7	1,292,625.9	249,279,346.6

## STATEMENT, BY SEASONS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES, JUNE 30, 1911.

[Quantity in taxable gallons, original gauge.]

Districts.	1903		1904		1905	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
<b>DISTILLERY WAREHOUSES.</b>						
Georgia.	47.1		145.8		7,954.0	
First Illinois.		1,607.8	1,900.8	17,932.5	5,345.0	
Fifth Illinois.	1,008.2	2,577.4	3,451.0	13,411.7	25,250.0	
Eighth Illinois.		1,190.9	467.2	3,600.4		
Sixth Indiana.	1,006.7	4,206.9	1,165.2	6,768.4	9,629.7	
Seventh Indiana.	97.2	915.3	256.9	3,790.9	868.8	
Second Kentucky.	3,204.9	7,566.2	114,498.0	30,689.7	159,667.1	47,571.0
Fifth Kentucky.	9,414.8	56,803.2	567,289.5	177,108.1	1,252,681.4	274,006.6
Sixth Kentucky.	1,627.0	6,894.9	216,195.2	5,330.8	432,319.8	42,370.9
Seventh Kentucky.	8,667.9	1,539.9	363,631.2	61,629.2	1,052,725.1	81,749.7
Eighth Kentucky.	9,514.2	22,508.2	689,751.9	148,102.5	1,527,600.4	85,725.8
Louisiana.	37,611.3	116,699.7	303,418.3	264,156.6	798,888.0	446,209.5
Maryland.		49,021.8	3,297.3	8,459.1	3,271.8	9,307.8
Third Massachusetts.			256.9			
First Missouri.			300.9	193.8	3,319.2	522.3
Sixth Missouri.			580.2	243.7	1,052.5	1,005.5
Nebraska.			483.3	377.0	567.2	
New Hampshire.			973.2	3,432.9	7,375.3	2,724.0
Fourteenth New York.			50,399.8		1,007.4	
Twenty-first New York.					94,316.8	37,477.5
Twenty-eighth New York.					1,549.9	
Fifth North Carolina.						
First Ohio.	2,096.2	24,313.5	56,733.1	7,151.9	107,338.7	28,226.9
Tenth Ohio.					2,184.7	122,238.0
Eleventh Ohio.						
Eighteenth Ohio.					230.7	
First Pennsylvania.	32,141.3	111,211.0	229,112.1	79,194.1	278,109.7	154,359.5
Ninth Pennsylvania.	142.9	1,590.0	8,354.1	15,193.0	39,793.6	39,207.6
Twelfth Pennsylvania.		8,446.7	22,442.0	2,336.5	2,484.4	2,901.7
Twenty-third Pennsylvania.	10,479.6	123,607.5	183,467.4	303,662.6	523,649.7	313,635.4
South Carolina.						48.5
Tennessee.	1,702.0	1,774.4	6,924.1	9,795.4	31,880.0	14,325.3
Sixth Virginia.			3,309.1	1,900.3	22,304.6	9,946.2
West Virginia.	227.5	5,021.7	22,949.1	15,110.7	49,809.8	14,847.8
First Wisconsin.			900.1	95.3	1,481.4	
Total.	116,829.6	542,427.5	2,889,032.5	1,146,345.7	6,437,088.7	1,863,505.9
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.	9,017.8	135.7	38,642.6	3,276.3	69,983.7	7,283.0
Sixth California.		243.4	3,890.3	785.8	4,853.2	
Colorado.	1,355.7	942.1	1,554.8		1,281.3	286.0
Hawaii.			585.9	1,219.4	572.5	
Fifth Kentucky.	2,913.4	913.6	36,973.7	1,209.3	47,006.0	15,793.9
Seventh Kentucky.			7,641.4		13,467.2	
Sixth Missouri.			362.8	1,834.5	2,175.5	2,331.5
Oregon.			724.3	2,767.4	5,839.7	610.0
Twenty-third Pennsylvania.	681.6		2,223.3		477.6	1,681.5
Second Virginia.					237.7	700.1
Washington.					491.1	
Total.	13,968.5	3,321.9	96,073.9	6,400.8	146,385.5	28,686.0
Grand total.	130,798.1	545,749.4	2,985,106.4	1,152,836.5	6,583,474.2	1,892,191.9

## STATEMENT, BY SEASONS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES, JUNE 30, 1911—Continued.

Districts.	1906		1907		1908	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.					661.9	
Arkansas.						1,335.9
First California.						5,899.2
Connecticut.	811.6		513.1		1,392.4	
Georgia.	3,047.9		7,900.3		973.7	
First Illinois.	12,409.1					755.7
Fifth Illinois.	67,227.2		182,188.4		345,574.5	
Eighth Illinois.	17,735.6		18,452.2		26,732.5	
Sixth Indiana.	33,920.8		35,014.8		127,925.1	
Seventh Indiana.	989.6		4,058.9		14,949.7	
Second Kentucky.	667,859.0		276,213.8		1,925,107.0	
Fifth Kentucky.	2,109,737.6		809,651.4		6,076,057.2	
Sixth Kentucky.	730,055.4		106,693.6		1,234,779.5	
Seventh Kentucky.	1,701,848.4		645,320.3		3,337,928.3	
Eighth Kentucky.	1,437,977.8		252,344.8		2,796,023.9	
Louisiana.	2,754.7		5,097.6		10,336.5	
Maryland.	1,431,200.7		872,456.0		2,483,501.3	
Third Massachusetts.	4,320.7		11,967.6		44,299.1	
First Missouri.	5,103.0				1,236.0	
Sixth Missouri.	24,329.9		6,437.1		89,019.0	
Montana.					1,133.3	
New Hampshire.	2,637.1				1,388.2	
First New York.					70,808.4	
Fourteenth New York.	1,491.8				9,551.0	
Twenty-first New York.	142,098.0				1,308.4	
Fifth North Carolina.	47.5				1,603.2	
First Ohio.	269,103.5				166,651.7	
Tenth Ohio.	54,046.3				562,926.2	
Eleventh Ohio.					135,739.3	
Eighteenth Ohio.					137,717.1	
First Pennsylvania.					235,898.7	
Ninth Pennsylvania.					417.5	
Twelfth Pennsylvania.					1,603.2	
Twenty-third Pennsylvania.					178.3	
South Carolina.					1,603.2	
Tennessee.	70,661.1				38,257.3	
Sixth Virginia.					102,537.2	
West Virginia.	52,278.8				75,999.8	
First Wisconsin.	4,008.2				33,903.5	
Total.	10,260,450.1		4,526,060.1		23,483,624.6	
					5,330,157.9	
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.	124,310.6		17,660.4		145,219.2	
Sixth California.	4,906.1		469.2		15,145.7	
Colorado.	4,901.5		143.3		6,749.1	
Hawaii.	802.2		48.8		2,650.7	
Fifth Kentucky.	120,121.0		1,375.2		85,757.7	
Seventh Kentucky.	5,869.1				47.2	
Sixth Missouri.	8,876.8		2,062.8		36,615.6	
Oregon.	15,632.7		1,294.7		21,215.5	
Twenty-third Pennsylvania.	913.2				740.8	
Second Virginia.	4,511.2				6,924.9	
Washington.					563.1	
Total.	280,939.1		23,554.4		321,721.0	
					22,257.0	
Grand total.	10,551,389.2		4,549,614.1		23,805,345.6	
					5,352,414.9	
					10,543,108.8	
					5,758,047.6	

## STATEMENT, BY SEASONS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES, JUNE 30, 1911—Continued.

Districts.	1909		1910		Spring of 1911	Aggregate.
	Spring.	Fall.	Spring.	Fall.		
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....					661.9	
Arkansas.....	5,273.9	828.4	11,164.3	12,131.7	30,734.2	
First California.....	103.4	3,784.9	898.5	212,056.9	222,712.9	
Connecticut.....	5,834.0	1,304.7	9,241.6	10,058.5	31,877.2	63,410.2
Florida.....					434.5	434.5
Georgia.....	814.6				21,638.6	
Hawaii.....			5,179.4	7,445.2	6,901.0	19,525.6
First Illinois.....					39,195.2	
Fifth Illinois.....	811,785.3	894,733.2	1,582,511.5	2,367,390.1	4,724,910.2	12,495,881.9
Eighth Illinois.....	347,948.5	140,694.4	568,242.0	134,799.0	698,129.8	2,211,580.6
Sixth Indiana.....	505,931.0	418,400.7	1,026,773.8	616,796.8	1,765,727.5	5,069,886.8
Seventh Indiana.....	35,181.7	61,445.9	281,012.5	305,002.6	1,193,935.9	1,951,479.8
Second Kentucky.....	2,295,951.8	746,612.0	3,480,018.2	1,138,797.6	3,939,047.8	16,693,161.6
Fifth Kentucky.....	9,528,773.2	1,962,109.9	14,002,918.9	3,683,358.0	20,028,026.4	46,385,046.6
Sixth Kentucky.....	2,039,998.4	528,067.8	3,938,510.4	811,793.3	3,713,863.4	14,195,974.6
Seventh Kentucky.....	4,473,258.4	997,646.8	4,866,065.7	1,036,825.5	6,321,103.6	28,431,569.6
Eighth Kentucky.....	2,392,888.3	258,705.5	2,719,404.7	511,422.2	3,081,992.2	17,126,817.0
Louisiana.....	3,798.5		8,132.6	88.0	56,888.6	219,420.7
Maryland.....	2,376,107.6	848,302.9	2,642,294.9	852,470.3	3,928,573.1	19,829,889.3
Third Massachusetts.....	20,045.0	20,779.7	23,183.5	216,456.7	506,537.2	988,544.1
First Michigan.....					105,109.7	105,109.7
First Missouri.....	1,809.5	625.8	9,758.6	3,518.9	32,100.3	55,851.1
Sixth Missouri.....	163,255.3	5,731.8	194,013.9	21,665.4	353,524.0	952,667.4
Montana.....	6,304.2	1,096.4	7,024.7	3,504.8	9,822.3	34,581.1
Nebraska.....	89,966.8	78,422.5	155,245.0	79,301.9	603,207.5	1,108,136.2
New Hampshire.....					13,720.6	
First New York.....			530.4	708.0	75,679.5	77,010.8
Fourteenth New York.....	97,077.1	137,213.6	49,009.8	156,919.1	371,973.8	910,495.9
Twenty-first New York.....	113,487.3		467,753.0	89,874.5	375,813.4	1,406,500.5
Fifth North Carolina.....					1,549.9	
First Ohio.....	846,347.8	559,861.5	1,612,122.9	661,913.8	3,488,360.2	9,410,827.1
Tenth Ohio.....	502,800.6	262,668.8	641,057.3	261,315.5	710,523.0	3,777,787.6
Eleventh Ohio.....				2,774.1		8,630.9
Eighteenth Ohio.....	45,349.9	23,773.7	56,048.2	37,959.9	64,313.3	278,464.8
First Pennsylvania.....	298,024.1	77,738.5	560,146.5	139,840.7	723,592.4	4,338,227.6
Ninth Pennsylvania.....	213,221.5	79,821.5	204,380.0	111,284.9	322,422.1	1,640,982.3
Twelfth Pennsylvania.....	96,150.5	96,454.8	33,791.7	94,860.3	61,381.4	571,500.1
Twenty-third Pennsylvania.....	4,855,661.1	1,991,407.8	6,049,494.9	1,907,667.4	6,189,165.4	32,655,891.7
South Carolina.....					29,514.8	29,658.1
Tennessee.....	165,159.3	104,172.9	13,325.7		6,015.3	815,440.7
Second Virginia.....					276.4	18,500.5
Sixth Virginia.....	24,861.7	30,668.7	43,920.4	16,346.7	111,271.7	412,340.9
West Virginia.....	124,899.3	50,138.2	143,986.9	51,071.6	117,199.7	926,144.2
First Wisconsin.....	91,950.6	42,212.6	100,229.5	67,401.3	274,074.5	669,994.2
Total.....	32,575,142.9	10,426,953.0	45,499,972.4	15,412,971.8	64,317,901.8	247,012,000.4
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....	35,488.1	14,961.4	35,121.4	32,856.6	412,755.7	1,011,795.9
Sixth California.....	7,777.6	4,179.1	1,884.1	6,519.3	24,627.4	82,881.6
Colorado.....	1,648.7	3,681.9	1,718.4	3,719.8	16,846.0	50,596.6
Hawaii.....	1,895.9	1,014.3	2,257.2	2,497.4	2,525.3	17,039.7
Fifth Kentucky.....	142,628.9	2,251.2	6,287.7	7,306.9	1,764.4	482,104.8
Seventh Kentucky.....					26,977.7	
Sixth Missouri.....	12,154.8	12,461.1	19,346.9	7,514.2	12,992.0	125,804.0
Oregon.....	6,475.3	419.8	7,217.8	8,053.9	47,939.9	126,419.8
Twenty-third Pennsylvania.....		470.9			6,448.1	
Second Virginia.....	16,005.6	8,896.2	104,145.5	54,368.7	98,919.0	321,651.6
Washington.....			1,105.4	1,372.4	2,253.5	15,626.6
Total.....	224,074.9	48,335.9	179,084.4	124,209.2	620,623.2	2,267,346.2
Grand total.....	32,799,217.8	10,475,288.9	45,679,056.8	15,537,181.0	64,938,525.0	249,279,346.6

## BRANDY IN SPECIAL BONDED WAREHOUSES AT THE BEGINNING OF THE FISCAL YEAR AND DEPOSITED IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

[Quantities in taxable gallons.]

Districts.	In ware-houses July 1, 1910.	Brandy received into warehouses from—		Aggregate.
		Distilleries.	Special bonded warehouses.	
<b>Arkansas.</b>				
First California.....	7,406.1	14,296.2		21,702.3
Fourth California.....	1,528,326.0	1,425,340.0	35,219.4	2,988,855.4
Sixth California.....	636,540.1	284,601.9	8,256.4	929,395.4
Connecticut.....	252,785.9	117,618.5	1,020.1	371,424.5
	5,561.3	8,749.3		14,310.6
First Illinois.....	370,940.0	314,037.8	156,940.8	841,918.6
Fifth Kentucky.....	86,721.2	173,158.9	16,222.4	276,102.5
Maryland.....	29,548.1	45,197.6	1,565.2	76,310.9
First Missouri.....	23,200.4	14,900.1	4,743.9	42,849.4
Sixth Missouri.....	55,072.6	14,249.7	11,924.0	81,246.3
Fifth New Jersey.....	46,557.9	32,189.3	9,691.7	88,439.5
Second New York.....	655,579.3	347,306.1	325,802.0	1,328,777.4
Twenty-first New York.....	45,241.5			45,241.5
Twenty-eighth New York.....	137,992.2	61,793.9	60,559.4	260,345.5
First Ohio.....	67,792.2	26,718.8	61,936.8	156,447.8
Tenth Ohio.....	61,248.3	166,512.5		227,760.8
First Pennsylvania.....	67,887.4	40,269.5	5,348.7	113,505.6
Twenty-third Pennsylvania.....	55,969.1	19,768.8	33,992.2	109,730.1
Tennessee.....	3,474.9	4,600.5	3,674.0	11,749.4
Total.....	4,137,844.5	3,111,400.0	736,902.0	7,986,146.5
<b>BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR AND REMAINING IN SPECIAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEAR JUNE 30, 1911.</b>				
[Quantities in taxable gallons.]				
Withdrew tax-paid.	Tax paid for bottling.	Leakage allowed.	Withdrawn for use of United States.	Grape brandy withdrawn to fortify wine.
Arkansas.....	8,592.9		277.0	
First California.....	617,458.4	3,105.0	39,903.3	223.7
Fourth California.....	122,312.2		8,634.3	18,399.5
Sixth California.....	51,054.3		5,144.3	26,191.1
Connecticut.....	4,877.3		236.8	
First Illinois.....	333,038.1	1,720.9	19,034.1	
Fifth Kentucky.....	153,422.4		5,906.5	
Maryland.....	40,299.9		2,102.0	
First Missouri.....	12,990.4	1,644.8	1,006.5	
Sixth Missouri.....	31,009.0		2,264.0	
Fifth New Jersey.....	31,115.6	1,874.2		
Second New York.....	528,595.5	41,436.0	332.4	489.0
Twenty-first New York.....	34.8	5,322.9	1,390.7	
Twenty-eighth New York.....	50,849.1		4,082.7	99,028.2
First Ohio.....	62,441.2		4,540.2	
Tenth Ohio.....	96,138.4		2,760.5	
First Pennsylvania.....	41,231.4		2,604.5	
Twenty-third Pennsylvania.....	24,724.8		1,493.0	
Tennessee.....	1,290.6		106.2	
Total.....	2,211,476.3	11,793.6	144,798.8	556.1
				361,638.0

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR AND  
REMAINING IN SPECIAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEAR  
JUNE 30, 1911.

Districts.	With-drawn for export.	Lost by casualty.	Trans-ferred to manu-fac-tur-ing ware-houses.	Trans-ferred to ware-houses in other districts.	In ware-houses June 30, 1911.
Arkansas.....					12,832.4
First California.....	15,671.7	408.7	471,469.3	1,623,085.1	
Fourth California.....	399.6		182,464.4	597,188.4	
Sixth California.....			52,747.8	236,287.0	
Connecticut.....			638.6	8,587.9	
First Illinois.....	671.2			487,454.3	
Fifth Kentucky.....		0.9	2,674.0	113,098.7	
Maryland.....				33,900.0	
First Missouri.....				27,207.7	
Sixth Missouri.....				47,973.3	
Fifth New Jersey.....			648.7	54,801.0	
Second New York.....	51.0	30.0	5,205.4	752,668.1	
Twenty-first New York.....				38,493.1	
Twenty-eighth New York.....				2,099.0	
First Ohio.....				104,276.5	
Tenth Ohio.....		32.3		89,466.4	
First Pennsylvania.....		1.0		128,829.4	
Twenty-third Pennsylvania.....				69,668.7	
Tennessee.....				83,512.3	
Total.....	16,703.5	64.2	408.7	718,837.2	4,519,762.1

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES DURING THE FISCAL  
YEAR ENDED JUNE 30, 1911.

DR.	Brandy.
Gallons.	
Lost by casualty, etc., and unaccounted for July 1, 1910.....	148.7
Withdrawn for export and unaccounted for July 1, 1910.....	162.1
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for July 1, 1910.....	32,736.8
Remaining in special bonded warehouses July 1, 1910.....	4,137,844.5
Deposited in special bonded warehouses:	
Brandy received from distillers in same district.....	1,869,193.5
Brandy received from distillers in other districts.....	1,242,206.5
Brandy received from special bonded warehouses in other districts.....	736,902.0
Total.....	3,848,302.0
CR.	
Withdrawn tax paid from special bonded warehouses during the year.....	8,019,194.1
Withdrawn tax paid for bottling in bond.....	
Loss allowed on account of leakage or evaporation in warehouse.....	2,211,476.3
Withdrawn for the use of the United States.....	11,793.6
Grape brandy withdrawn for the fortification of wine.....	144,796.8
Tax paid on loss or leakage in transportation for export.....	556.1
Exported and accounted for.....	361,638.0
Tax paid on brandy heretofore reported lost by casualty.....	15.9
Loss allowed on account of casualties, etc.....	7,379.6
Deposited in manufacturing warehouses.....	4.6
Deposited in special bonded warehouses:	
Deposited in special bonded warehouses in other districts.....	186.4
Tax paid on brandy lost in transit to special bonded warehouses in other districts.....	408.7
Withdrawn for export and unaccounted for June 30, 1911.....	736,902.0
Lost by casualty, etc., and unaccounted for June 30, 1911.....	61.4
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1911.....	9,560.1
Remaining in special bonded warehouses June 30, 1911.....	27.9
Total.....	14,630.6
	4,519,762.1
	8,019,194.1

FORTIFICATION OF PURE SWEET WINES WITH GRAPE BRANDY FREE  
OF TAX.

TABLE SHOWING THE QUANTITY OF SWEET WINES, BY DISTRICTS AND KINDS,  
FORTIFIED WITH GRAPE BRANDY, FREE OF TAX, UNDER THE ACT OF OCT. 1, 1890,  
AS AMENDED, AND THE QUANTITY OF SUCH BRANDY WITHDRAWN FROM DISTIL-  
LARIES AND SPECIAL BONDED WAREHOUSES AND USED FOR THIS PURPOSE DURING  
THE FISCAL YEAR ENDED JUNE 30, 1911.

Districts.	Brandy used (tax gallons).	Angloica.		Madeira.	
		Before fortifica-tion.	After fortifica-tion.	Before fortifica-tion.	After fortifica-tion.
First California.....	3,525,832.7	552,245.01	702,000.77	296,590.92	346,138.00
Fourth California.....	696,932.2	169,686.17	200,723.88	14,722.74	17,317.26
Sixth California.....	728,876.6	286,573.90	338,640.59	.....	.....
Hawaii.....	10,190.2	.....	.....	.....	.....
First New Jersey.....	459.0	.....	.....	.....	.....
Twenty-eighth New York.....	133,392.4	.....	.....	.....	.....
Fourth North Carolina.....	5,834.4	.....	.....	.....	.....
Total.....	5,101,517.5	1,008,506.11	1,241,431.24	311,313.06	363,455.26
Districts.		Malaga.		Mescal.	
		Before fortifica-tion.	After fortifica-tion.	Before fortifica-tion.	After fortifica-tion.
First California.....	130,069.38	162,730.77	660,094.60	815,744.52	5,758,349.93
Fourth California.....	10,159.68	11,951.73	43,464.23	50,889.45	1,560,083.46
Sixth California.....	41,571.13	49,036.66	186,961.50	220,777.04	1,184,086.83
Hawaii.....	.....	.....	.....	37,287.99	43,593.01
First New Jersey.....	.....	.....	.....	1,580.00	1,795.00
Twenty-eighth New York.....	.....	.....	.....	187,232.12	216,563.65
Total.....	181,800.19	223,739.16	890,520.33	1,067,411.61	8,497,144.11
Districts.		Sherry.		Sweet Catawba.	
		Before fortifica-tion.	After fortifica-tion.	Before fortifica-tion.	After fortifica-tion.
First California.....	3,780,445.19	4,433,032.91	.....	.....	.....
Fourth California.....	642,668.05	740,361.49	8,130.32	9,497.75	.....
Sixth California.....	669,619.83	782,492.15	.....	.....	.....
First New Jersey.....	.....	.....	1,066.00	1,884.00	.....
Twenty-eighth New York.....	4,674.14	5,420.98	282,603.37	326,223.49	49,901.40
Fourth North Carolina.....	.....	.....	.....	.....	83,116.80
Total.....	5,106,407.21	5,961,307.53	299,489.69	337,605.24	49,901.40
Districts.		Tokay.		Total sweet wines, by districts.	
		Before fortifica-tion.	After fortifica-tion.	Before fortifica-tion.	After fortifica-tion.
First California.....	128,369.28	150,065.93	11,315,164.34	13,423,484.24	
Fourth California.....	32,195.04	37,706.07	2,248,634.47	2,634,591.09	
Sixth California.....	.....	.....	2,399,712.19	2,792,091.98	
Hawaii.....	.....	.....	37,287.99	43,593.01	
First New Jersey.....	.....	.....	3,246.00	3,682.00	
Twenty-eighth New York.....	.....	.....	474,699.63	548,206.12	
Fourth North Carolina.....	.....	.....	49,901.40	53,116.80	
Total.....	160,564.32	187,382.00	16,498,046.02	19,498,767.24	

COMPARATIVE STATEMENT SHOWING THE QUANTITY OF GRAPE BRANDY, FREE OF TAX, USED IN THE FORTIFICATION OF SWEET WINE AND THE QUANTITY OF WINE SO FORTIFIED DURING THE LAST THREE FISCAL YEARS.

FOR THE FISCAL YEAR ENDED JUNE 30, 1909.

Districts.	Brandy used (tax gallons).	Wine gallons wine fortified.	
		Before fortification.	After fortification.
Alabama.....	179.8	771.00	918.00
First California.....	3,216,257.4	10,630,552.81	12,490,778.10
Fourth California.....	462,119.6	1,604,753.69	1,877,247.24
Hawaii.....	4,764.5	21,058.67	24,176.71
Twenty-eighth New York.....	129,453.2	465,261.94	539,507.29
Fourth North Carolina.....	1,354.9	12,500.00	13,243.70
Total.....	3,814,129.4	12,734,898.11	14,945,871.04

FOR THE FISCAL YEAR ENDED JUNE 30, 1910.

First California.....	3,345,404.0	10,864,203.40	12,761,074.59
Fourth California.....	896,372.6	2,402,732.30	2,800,952.18
Sixth California <sup>1</sup> .....	661,087.2	2,141,909.83	2,524,841.56
Hawaii.....	8,214.0	34,637.38	39,843.22
First New Jersey.....	1,632.0	12,062.00	13,680.00
Twenty-eighth New York.....	139,240.2	494,080.93	572,049.14
Fourth North Carolina.....	4,570.1	35,000.00	37,512.33
Second Virginia.....	31,924.9	244,772.19	262,444.00
Total.....	4,888,445.0	16,229,398.03	19,012,397.02

<sup>1</sup> The sixth California district was until the last fiscal year a part of the first California district.

FOR THE FISCAL YEAR ENDED JUNE 30, 1911.

First California.....	3,325,832.7	11,315,164.34	13,423,484.24
Fourth California.....	696,932.2	2,248,634.47	2,634,591.09
Sixth California.....	728,876.6	2,369,712.19	2,792,091.98
Hawaii.....	10,190.2	37,287.99	43,593.01
First New Jersey.....	450.0	3,246.00	3,682.00
Twenty-eighth New York.....	133,392.4	474,699.63	548,298.12
Fourth North Carolina.....	5,834.4	49,901.40	53,116.80
Total.....	5,101,517.5	16,498,646.02	19,498,767.24

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

Districts.	Quantity unaccounted for July 1, 1910.	Quantity removed for export during the year.	Quantity actually exported.	Tax paid and returned to factory.	Quantity unaccounted for June 30, 1911.
Connecticut.....		2,625	2,625		928
First Illinois.....	100	2,826	1,998	624	
Eighth Illinois.....		624			
Fifth Kentucky.....	6,816	237,478	238,815	115	5,364
Louisiana.....	463	61,063	57,067		4,459
Maryland.....	10,017	112,191	113,030		9,208
First Michigan.....		250	200	50	
First Missouri.....	8,935	170,367	166,186	264	12,853
Fifth New Jersey.....	4,899	104,547	103,525	50	5,871
First New York.....		7,189	7,189		
Second New York.....	14,773	81,472	88,333		7,912
Third New York.....	48,360	781,501	774,896		54,965
Fourteenth New York.....		81,320	81,320		
Fourth North Carolina.....	21,100	157,820	161,755	50	17,115
Fifth North Carolina.....	96	5,435	4,170		1,362
First Ohio.....	640	23,048	23,568		120
First Pennsylvania.....	450	3,905	4,355		
Second Virginia.....	108,941	1,525,795	1,512,112		122,624
Sixth Virginia.....	9,781	52,022	56,827		4,979
West Virginia.....		22,388	22,280		108
First Wisconsin.....	900	12,496	11,700		1,696
Total.....	236,305	3,446,363	3,432,575	529	249,564

EXPORTATION OF CIGARS AND CIGARETTES IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

Districts.	Cigars weighing more than 3 pounds per M.	Cigarettes weighing not more than 3 pounds per M.	Cigars weighing not more than 3 pounds per M.	Cigarettes weighing more than 3 pounds per M.
DR.				
Unaccounted for July 1, 1910:				
Louisiana.....		60,000		
Maryland.....		60,000	85,000	
First New York.....		41,000	1,000,000	9,000
Second New York.....		55,000		5,000
Third New York.....	62,500	335,500		
Second Virginia.....				
Total.....	98,500	681,500	1,085,000	14,000
Bonded for export:				
First California.....		550,000		
Louisiana.....	5,500	51,238,000	215,000	
Maryland.....		618,000		
Third Massachusetts.....		141,750		
Fifth New Jersey.....	200,000			
First New York.....		5,444,500		13,500
Second New York.....		13,500	4,203,500	80,500
Third New York.....		336,030,000		
Fourth North Carolina.....		22,000		
First Pennsylvania.....		10,000		
Twenty-third Pennsylvania.....		670,500	3,605,500	
Second Virginia.....				85,000
Sixth Virginia.....		5,000		
West Virginia.....				85,000
Total.....	926,500	492,511,250	300,000	94,000
Grand total.....	995,000	463,092,750	1,385,000	108,000
CR.				
Exported during the year:				
First California.....		525,000		
Louisiana.....	5,500	50,548,000	290,000	
Maryland.....		455,000		
Third Massachusetts.....		10,000		
Fifth New Jersey.....	200,000	60,000		
First New York.....		5,396,000	1,000,000	21,500
Second New York.....	18,500	4,123,700		81,500
Third New York.....		18,650,000		
Fourth North Carolina.....		17,000		
First Pennsylvania.....		10,000		
Twenty-third Pennsylvania.....		721,000	3,912,000	
Second Virginia.....				55,000
Sixth Virginia.....				
Total.....	967,000	383,659,700	1,345,000	103,000
Unaccounted for June 30, 1911:				
First California.....		25,000		
Louisiana.....		750,000		
Maryland.....			10,000	
Third Massachusetts.....		185,000		
Fifth New Jersey.....		131,750		
Second New York.....		89,500	1,000	4,000
Third New York.....		204,800		
Fourth North Carolina.....		18,000,000		
First Pennsylvania.....		5,000	49,000	
Second Virginia.....		18,000		30,000
Sixth Virginia.....		5,000		
West Virginia.....				
Total.....	28,000	19,423,050	40,000	5,000
Grand total.....	995,000	463,092,750	1,385,000	108,000

## FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND, FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

Districts.	Gallons.	Districts.	Gallons.
First California.....	8,331	First New York.....	77,267
Fourth California.....	5,453	Second New York.....	7,921
Colorado.....	1,271	Third New York.....	19,305
Hawaii.....	217	First Ohio.....	112,085
Sixth Indiana.....	6,572	Eleventh Ohio.....	36,549
Seventh Indiana.....	5,890	Ninth Pennsylvania.....	155
Fifth Kentucky.....	600	Third Texas.....	17,949
Louisiana.....	102,282	Sixth Virginia.....	1,674
Maryland.....	5,590	Washington.....	275,293
Third Massachusetts.....	155	First Wisconsin.....	743,292
Minnesota.....	14,244	Second Wisconsin.....	13,330
First Missouri.....	590,363	Total.....	2,054,446
Fifth New Jersey.....	8,058		

## STATEMENT OF FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND, FREE OF TAX, FROM JULY 1, 1910, TO JUNE 30, 1911.

	Gallons.
Removed for export and unaccounted for July 1, 1910.....	182,796
Removed for direct exportation.....	287,292
Removed in original packages to be bottled for export.....	279,487
Removed by pipe line to be bottled for export.....	1,487,717
Excess reported by bottlers.....	5,309
Total.....	2,242,641
Exported in original packages, proof received.....	409,072
Exported in bottles, proofs received.....	1,650,193
Removed for export, unaccounted for, tax-paid.....	7,863
Excess reported by bottlers.....	33,814
Removed for export and unaccounted for June 30, 1911.....	141,699
Total.....	2,242,641

## EXPORTATION OF PLAYING CARDS IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

	Packs of cards.
Removed for export and unaccounted for July 1, 1910.....	501,160
Removed for export during the year ended June 30, 1911.....	4,025,978
Total.....	4,527,138
Removed for export and accounted for during the year.....	4,147,946
Stamped and returned to stock.....	5,040
Tax paid on deficiencies in exportation.....	4,288
Removed for export and unaccounted for June 30, 1911.....	369,864
Total.....	4,527,138

## DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

## DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

Ports.	Claims.	Tobacco.	Cigars and cigarettes.	Distilled spirits.	Total.
Boston.....	23	.....	.....	\$1,989.91	\$1,989.91
Des Moines.....	13	.....	.....	736.99	736.99
Detroit.....	15	.....	.....	186.96	186.96
Newport, Vt.....	2	.....	.....	83.48	83.48
New York.....	288	\$6,121.29	\$11,622.79	35,069.09	51,813.17
Philadelphia.....	46	.....	.....	38.98	6,710.79
Port Townsend.....	12	1,000.26	.....	.....	1,000.26
St. Louis.....	104	.....	.....	1,996.02	1,996.02
San Francisco.....	49	4,020.18	2,074.11	6,004.29	6,004.29
Seattle.....	1	38.40	.....	.....	38.40
Total.....	*550	10,180.13	13,735.80	46,784.29	70,650.28

## DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE LAST 10 FISCAL YEARS.

Years.	Claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.	Distilled spirits.	Stills.	Total.
1902.....	645	\$5,821.59	\$20,425.87	\$4,159.90	\$18,570.03	.....	\$20.00	\$48,997.39
1903.....	49	.....	2,646.64	1,761.17	12,436.08	\$236.97	.....	17,080.80
1904.....	25	.....	10,034.70	.....	4,900.24	1,419.12	.....	16,354.06
1905.....	39	.....	3,035.07	.....	5,377.53	157.08	.....	8,540.28
1906.....	23	.....	3,401.16	.....	3,718.35	95.76	.....	7,215.27
1907.....	31	.....	5,469.09	.....	6,011.55	.....	.....	11,480.64
1908.....	21	303.81	7,359.26	.....	10,944.70	.....	.....	18,607.77
1909.....	27	.....	4,222.73	.....	11,281.22	.....	.....	15,503.95
1910.....	67	.....	4,399.44	.....	10,064.68	2,915.22	.....	17,408.74
1911.....	550	.....	10,180.13	.....	13,735.80	146,784.29	.....	70,650.28
Total.....	1,477	6,125.40	71,144.00	5,921.07	97,069.64	51,559.04	20.00	231,839.24

<sup>1</sup> Including \$46,695.32, tax on domestic alcohol used in preparations for export.

### CHEMISTRY DIVISION.

The following table shows the number and the character of the samples received and analyzed in this division for the fiscal year ended June 30, 1911:

Oleomargarine.....	766
Butter.....	3,392
Distilled spirits.....	656
Fermented beverages other than wine.....	139
Medicinal preparations.....	189
Wines.....	68
Miscellaneous products.....	96
Oils.....	118
Mashes.....	56
Distillery beer and spent beer.....	163
Opium.....	51
Total.....	5,694
Decrease under last year.....	1,976
	68

### CLAIMS DIVISION.

#### REPORT OF CLAIMS DISPOSED OF IN THE FISCAL YEAR ENDED JUNE 30, 1911, AND THREE MONTHS ENDED SEPT. 30, 1911.

##### CLAIMS FOR THE REFUNDING OF TAXES AND REDEMPTION OF STAMPS.

	Number.	Amount.
On hand July 1, 1910.....	1,015	\$4,730,159.00
New claims received during the year.....	3,415	1,395,022.48
Claims reopened and returned by collectors.....	84	154,020.29
Allowed during year.....	2,618	934,074.52
Rejected during year.....	859	1,237,148.99
Returned to collectors for amendment.....	9	2,003.24
On hand July 1, 1911.....	1,028	4,006,876.31
Received to Oct. 1, 1911.....	1,093	399,387.41
Allowed to Oct. 1, 1911.....	882	142,970.18
Rejected to Oct. 1, 1911.....	267	187,018.42
On hand Oct. 1, 1911.....	972	4,070,275.12

##### ABATEMENT CLAIMS.

On hand July 1, 1910.....	658	\$250,035.75
New claims received during the year.....	2,796	900,866.52
Allowed during year.....	2,512	999,178.13
Rejected during year.....	610	261,135.22
On hand July 1, 1911.....	632	115,588.92
Received to Oct. 1, 1911.....	696	247,600.43
Allowed to Oct. 1, 1911.....	755	224,720.48
Rejected to Oct. 1, 1911.....	404	121,336.10
On hand Oct. 1, 1911.....	70	17,132.77

##### CLAIMS FOR CREDIT TO COLLECTORS FOR TAXES FOUND TO BE UNCOLLECTIBLE

On hand July 1, 1910.....	253	\$23,505.26
New claims received during the year.....	3,121	399,122.54
Allowed during year.....	3,118	347,461.90
Rejected during year.....	143	1,950.08
On hand July 1, 1911.....	113	73,229.87
Received to Oct. 1, 1911.....	618	160,313.97
Allowed to Oct. 1, 1911.....	408	15,082.92
Rejected to Oct. 1, 1911.....	105	545.01
On hand Oct. 1, 1911.....	218	207,311.91

##### CREDIT TO COLLECTORS ON ACCOUNT OF DUPLICATE CHARGES.

On hand July 1, 1910.....	43	\$4,202.33
New claims received during the year.....	31	3,709.69
Allowed during year.....	8	345.72
Rejected during year.....	1	20.00
Returned to collectors for amendment.....		
On hand July 1, 1911.....	3	66.92
Received to Oct. 1, 1911.....	5	168.81
Allowed to Oct. 1, 1911.....	8	235.73
Rejected to Oct. 1, 1911.....		
On hand Oct. 1, 1911.....		

CORPORATION TAX DIVISION.

Statements relating to the collection of the special excise tax imposed by section 38 of the act of August 5, 1909, on corporations, joint stock companies or associations, and insurance companies, during the fiscal year ended June 30, 1911.

CLASS A.—FINANCIAL AND COMMERCIAL CORPORATIONS, INCLUDING BANKS, BANKING ASSOCIATIONS, TRUST COMPANIES, GUARANTY AND SURETY COMPANIES, TITLE INSURANCE COMPANIES, BUILDING ASSOCIATIONS (IF FOR PROFIT), AND INSURANCE COMPANIES NOT SPECIFICALLY EXEMPT.

Districts.	Returns received.	Capital stock.	Bonded and other indebtedness. <sup>1</sup>	Net income.
Alabama.....	510	\$35,306,457.73	\$2,710,883.37	\$4,351,521.13
Arkansas.....	410	16,549,537.58	9,875,742.17	2,251,013.18
First California.....	384	96,993,027.94	8,048,498.88	7,820,807.54
Fourth California.....	223	22,374,085.49	899,699.45	2,008,823.86
Sixth California.....	380	42,938,655.82	5,927,849.10	6,634,557.93
Colorado.....	441	21,010,536.38	999,331.66	3,815,690.05
Connecticut.....	252	65,443,794.26	5,343,789.49	16,620,721.33
Florida.....	216	11,728,841.29	1,163,579.48	1,822,817.61
Georgia.....	734	41,464,150.03	2,394,059.09	5,327,218.59
Hawaii.....	66	25,312,241.28	8,545,909.53	1,271,487.45
First Illinois.....	516	113,046,093.44	22,836,293.33	18,891,554.48
Fifth Illinois.....	118	10,852,145.60	10,345.60	1,270,208.99
Eighth Illinois.....	350	21,329,745.00	2,268,485.00	2,949,936.51
Thirteenth Illinois.....	238	15,426,500.00	9,557,475.05	1,908,886.16
Sixth Indiana.....	547	39,300,648.25	10,808,186.96	5,833,559.36
Seventh Indiana.....	333	18,127,905.01	1,624,698.84	1,989,959.15
Third Iowa.....	827	30,533,724.07	822,945.23	4,090,927.09
Fourth Iowa.....	744	30,693,483.30	5,560,722.93	4,993,005.92
Kansas.....	1,138	31,062,500.62	729,900.08	5,459,450.62
Second Kentucky.....	246	8,789,823.78	2,377,337.69	862,641.30
Fifth Kentucky.....	134	17,490,897.26	4,798,622.51	1,262,833.06
Sixth Kentucky.....	80	3,789,518.16	54,011.21	382,301.97
Seventh Kentucky.....	115	8,143,490.25	60,299.22	776,132.26
Eighth Kentucky.....	97	3,751,612.50	44,235.49	380,661.16
Louisiana.....	303	27,451,497.82	3,228,118.12	3,295,726.53
Maryland.....	887	101,371,004.48	19,662,714.79	10,068,513.95
Massachusetts.....	461	167,187,378.51	193,174,730.58	23,456,176.87
First Michigan.....	334	29,261,870.00	1,307,114.27	5,129,812.96
Fourth Michigan.....	248	18,670,549.68	309,476.75	2,085,752.44
Minnesota.....	1,175	40,967,067.35	6,424,907.15	7,472,554.04
First Missouri.....	785	92,257,350.00	33,727,038.39	7,877,847.29
Sixth Missouri.....	844	59,001,582.31	17,634,569.84	5,844,619.58
Montana.....	1,066	57,076,388.52	13,241,073.46	6,015,959.61
Nebraska.....	1,101	32,960,015.06	2,641,656.85	5,696,044.36
New Hampshire.....	661	101,379,838.82	36,605,327.51	5,384,164.39
First New Jersey.....	130	12,113,750.00	815,371.78	2,119,159.65
Fifth New Jersey.....	331	53,644,220.69	2,825,757.59	15,975,467.23
New Mexico.....	385	22,219,790.10	3,066,727.63	1,449,408.20
First New York.....	115	21,401,250.00	2,209,007.96	1,992,546.39
Second New York.....	289	246,568,112.82	17,185,487.36	100,314,596.63
Third New York.....	46	23,637,000.00	1,18,772.78	7,104,466.84
Fourteenth New York.....	208	23,263,864.15	255,854.45	3,411,279.71
Twenty-first New York.....	211	25,825,447.51	623,733.46	2,830,678.79
Twenty-eighth New York.....	215	29,111,663.00	6,501,113.83	4,241,608.69
Fourth North Carolina.....	249	11,417,441.10	36,752.76	1,338,730.34
Fifth North Carolina.....	239	8,642,723.53	1,391,751.63	861,149.50
North and South Dakota.....	1,627	32,733,529.53	3,433,713.60	5,363,512.80
First Ohio.....	514	59,706,777.97	8,750,203.17	6,889,724.58
Tenth Ohio.....	504	24,495,537.84	950,349.50	2,783,520.49
Eleventh Ohio.....	316	24,579,919.00	52,939.00	2,780,181.00
Eighteenth Ohio.....	467	45,043,102.41	2,433,617.99	5,678,435.13
Oklahoma.....	970	23,321,906.20	150,586.62	3,938,303.26
Oregon.....	349	34,436,136.79	8,430,866.70	2,848,887.99
First Pennsylvania.....	450	104,724,143.18	7,847,387.99	19,047,827.20
Ninth Pennsylvania.....	234	20,531,858.38	88,700.00	2,480,496.05
Twelfth Pennsylvania.....	279	27,019,494.00	386,417.00	3,982,209.00
Twenty-third Pennsylvania.....	600	111,267,713.25	7,797,411.72	13,766,975.32
South Carolina.....	783	26,155,673.06	7,573,301.18	2,915,922.28
Tennessee.....	516	30,189,215.84	1,042,479.62	3,400,707.20
Third Texas.....	574	41,499,734.00	8,112,768.00	5,753,493.00
Fourth Texas.....	734	39,760,051.00	3,987,344.00	5,779,796.00
Second Virginia.....	218	22,410,953.56	895,597.70	2,475,947.06
Sixth Virginia.....	246	12,342,684.73	458,096.44	1,291,841.53
Washington.....	445	39,254,136.18	1,502,526.44	8,151,857.71
West Virginia.....	352	24,763,705.19	1,092,355.75	3,418,533.52
First Wisconsin.....	1,135	69,449,090.23	14,832,077.60	8,303,833.69
Second Wisconsin.....	553	30,545,730.16	381,039.91	2,403,953.22
Total.....	31,188	2,783,180,912.99	549,928,546.23	440,528,501.28

<sup>1</sup> The amounts reported include in some instances deposits in banks which were reported as indebtedness.

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE. 71

CLASS B.—PUBLIC SERVICE, SUCH AS RAILROADS; STEAMBOAT, FERRYBOAT, AND STAGE-LINE COMPANIES; PIPE-LINE, GAS, AND ELECTRIC-LIGHT COMPANIES; TRANSPORTATION AND STORAGE COMPANIES; TELEGRAPH AND TELEPHONE COMPANIES.

Districts.	Returns received.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama.....	162	\$69,347,805.08	\$101,477,336.46	\$6,941,979.86
Arkansas.....	226	54,073,399.50	57,482,587.76	2,105,230.12
First California.....	846	1,124,421,255.04	725,148,202.24	30,442,048.51
Fourth California.....	281	45,450,178.41	11,932,393.11	850,680.90
Sixth California.....	376	312,319,645.63	176,829,560.18	3,136,465.64
Colorado.....	416	361,640,791.06	307,799,871.35	8,482,969.09
Connecticut.....	366	478,255,353.90	373,935,360.19	17,975,394.95
Florida.....	147	26,320,298.06	49,978,969.66	1,934,264.92
Georgia.....	464	145,767,936.57	161,220,126.00	7,390,531.26
Hawaii.....	33	15,921,100.00	9,127,366.87	1,109,785.38
First Illinois.....	845	1,697,399,050.77	1,902,839,276.62	95,453,675.09
Fifth Illinois.....	112	19,517,795.00	24,526,411.48	1,314,544.99
Eighth Illinois.....	412	59,557,025.25	40,678,549.61	1,769,665.20
Thirteenth Illinois.....	221	37,937,756.50	27,797,963.17	1,874,741.87
Sixth Indiana.....	372	155,500,200.97	147,342,185.04	2,956,749.46
Seventh Indiana.....	178	52,038,446.23	53,362,303.37	1,792,854.61
Third Iowa.....	485	30,723,525.85	21,714,632.18	1,247,938.68
Fourth Iowa.....	446	49,445,866.34	34,554,554.09	1,750,391.07
Kansas.....	590	362,354,205.52	374,763,736.53	22,986,548.14
Second Kentucky.....	163	4,558,752.23	3,091,498.07	186,341.59
Fifth Kentucky.....	66	109,502,833.28	171,746,026.83	13,435,700.22
Sixth Kentucky.....	70	7,318,943.50	7,882,725.25	566,722.46
Seventh Kentucky.....	115	14,825,593.50	12,413,344.52	512,342.06
Eighth Kentucky.....	86	3,110,525.49	7,359,943.74	139,443.76
Louisiana.....	171	132,253,482.64	121,998,062.32	6,106,919.43
Maryland.....	499	959,619,323.18	845,021,870.40	33,384,910.46
Massachusetts.....	587	497,640,965.86	426,007,439.75	24,276,666.85
First Michigan.....	410	203,510,369.96	258,272,167.19	9,156,386.09
Fourth Michigan.....	317	91,354,752.20	105,119,038.61	4,751,766.66
Minnesota.....	493	687,098,447.78	832,701,947.88	58,372,213.24
First Missouri.....	334	522,267,902.66	957,433,477.20	19,844,705.28
Sixth Missouri.....	303	204,078,345.52	199,092,531.76	3,381,527.42
Montana.....	364	165,553,158.83	118,127,312.05	2,370,522.01
Nebraska.....	470	74,551,349.16	35,553,394.96	1,882,870.02
New Hampshire.....	683	352,320,807.47	291,051,044.03	9,676,117.40
First New Jersey.....	288	177,968,568.47	160,544,198.93	6,508,587.61
Fifth New Jersey.....	318	200,567,566.89	261,080,203.31	9,143,675.75
New Mexico.....	204	60,886,786.45	51,087,195.22	1,475,000.96
Sixth Missouri.....	240	168,988,054.19	234,289,724.75	9,047,201.29
Second New York.....	760	4,019,179,374.72	2,455,573,250.15	121,717,354.32
Third New York.....	129	479,219,556.41	464,013,671.66	15,904,971.60
Fourteenth New York.....	362	124,916,009.78	144,364,941.21	6,604,998.84
Twenty-first New York.....	365	71,365,936.19	42,846,179.50	4,649,485.74
Twenty-eighth New York.....	390	226,079,424.20	215,938,760.31	9,196,558.03
Fourth North Carolina.....	118	17,854,033.50	10,560,213.51	854,774.19
Fifth North Carolina.....	158	35,393,500.05	16,408,864.59	1,144,596.55
North and South Dakota.....	459	19,011,338.41	11,606,761.86	1,049,993.86
First Ohio.....	208	378,581,172.15	269,705,887.73	11,451,381.69
Tenth Ohio.....	299	82,187,064.25	66,409,127.05	8,602,274.25
Eleventh Ohio.....	222	78,538,497.00	68,277,718.60	6,961,632.00
Eighteenth Ohio.....	429	355,430,470.28	329,528,870.80	26,102,964.80
Oklahoma.....	230	41,840,251.07	31,049,174.43	2,252,454.33
Oregon.....	436	117,970,278.93	135,233,294.38	3,108,231.74
First Pennsylvania.....	1,138	1,312,983,082.28	1,152,190,837.15	72,574,283.67
Ninth Pennsylvania.....	403	53,870,067.95	37,150,132.04	3,146,710.43
Twelfth Pennsylvania.....	742	85,731,761.00	80,185,117.00	3,252,067.00
Twenty-third Pennsylvania.....	1,277	712,514,959.83	560,613,837.84	54,988,587.53
South Carolina.....	206	15,868,160.91	22,450,591.71	1,236,756.00
Tennessee.....	255	103,134,574.51	82,599,500.77	7,663,751.50
Third Texas.....	489	122,649,143.00	214,265,634.00	11,716,820.00
Fourth Texas.....	299	122,758,720.00	230,518,116.00	7,737,399.00
Second Virginia.....	161	320,164,674.50	503,801,691.22	18,623,567.87
Sixth Virginia.....	214	142,697,860.06	169,511,079.98	7,605,451.20
Washington.....	772	227,908,613.33	125,592,712.90	5,078,368.23
West Virginia.....	378	141,695,104.20	65,175,042.04	2,655,700.19
First Wisconsin.....	305	63,151,378.10	70,709,007.63	3,271,005.38
Second Wisconsin.....	414	25,290,780.84	23,127,708.39	990,846.59
Total.....	24,694	19,329,023,135.35	17,333,237,706.43	843,855,442.89

CLASS C.—INDUSTRIAL AND MANUFACTURING, SUCH AS MINING, LUMBER, AND COKE COMPANIES; ROLLING MILLS; FOUNDRY AND MACHINE SHOPS; SAWMILLS; FLOUR, WOOLEN, COTTON, AND OTHER MILLS; MANUFACTURERS OF CARS, AUTOMOBILES, ELEVATORS, AGRICULTURAL IMPLEMENTS, AND ALL ARTICLES MANUFACTURED WHOLLY OR IN PART FROM METAL, WOOD, OR OTHER MATERIAL; MANUFACTURERS OR REFINERS OF SUGAR, MOLASSES, SIRUPS, OR OTHER PRODUCTS; ICE OR REFRIGERATING COMPANIES; SLAUGHTERHOUSE, TANNERY, PACKING, OR CANNING COMPANIES.

Districts.	Returns received.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama.....	939	\$178,189,192.27	\$108,057,181.28	\$10,095,666.71
Arkansas.....	570	40,490,764.55	21,328,363.06	2,767,451.58
First California.....	2,998	1,025,966,610.41	149,872,849.11	31,154,721.31
Fourth California.....	1,203	605,588,200.20	19,371,225.07	11,573,487.84
Sixth California.....	1,704	795,917,814.00	53,906,843.14	10,070,100.17
Colorado.....	3,029	1,894,355,776.11	80,316,823.52	14,138,118.89
Connecticut.....	2,410	539,356,921.88	158,788,909.26	61,878,866.13
Florida.....	362	31,600,168.13	17,170,472.24	2,767,874.63
Georgia.....	1,332	127,716,042.57	72,802,523.13	8,140,698.03
Hawaii.....	102	60,490,293.86	14,446,510.07	9,438,376.52
First Illinois.....	4,814	1,178,993,516.17	507,715,714.63	124,693,158.10
Fifth Illinois.....	358	41,858,398.22	29,275,390.58	9,511,903.54
Eighth Illinois.....	528	45,281,706.49	22,529,188.94	4,679,823.75
Thirteenth Illinois.....	660	51,461,038.91	21,822,286.17	4,288,580.57
Sixth Indiana.....	1,311	128,478,024.37	78,597,258.75	19,238,491.31
Seventh Indiana.....	711	38,896,064.51	18,617,038.06	6,469,928.26
Third Iowa.....	922	43,555,141.11	13,633,982.19	4,452,597.89
Fourth Iowa.....	893	67,434,098.34	55,114,037.18	5,105,080.25
Kansas.....	846	134,180,353.01	49,145,907.64	14,202,178.24
Second Kentucky.....	277	17,014,538.81	6,647,315.52	1,230,964.08
Fifth Kentucky.....	470	56,508,032.96	19,445,867.61	4,893,216.41
Sixth Kentucky.....	148	21,552,386.00	6,124,552.46	1,402,313.79
Seventh Kentucky.....	236	24,874,229.23	9,736,488.83	1,704,756.16
Eighth Kentucky.....	202	17,231,385.00	2,334,516.41	593,229.65
Louisiana.....	942	123,779,511.34	81,303,916.98	8,312,940.30
Maryland.....	1,532	344,092,240.27	126,046,954.00	15,321,781.14
Massachusetts.....	3,513	928,505,128.19	408,697,712.15	81,154,367.65
First Michigan.....	2,161	309,278,257.92	132,250,648.57	49,893,449.56
Fourth Michigan.....	1,294	182,121,152.70	71,675,994.93	13,577,630.55
Minnesota.....	2,084	433,585,797.45	179,290,143.03	38,569,453.92
First Missouri.....	1,295	208,910,624.97	76,279,338.08	17,479,786.06
Sixth Missouri.....	1,174	268,299,226.08	42,186,300.68	7,187,358.22
Montana.....	2,955	954,558,057.75	79,166,299.51	10,710,734.75
Nebraska.....	568	60,497,975.77	21,413,669.85	3,207,957.71
New Hampshire.....	1,598	502,578,230.41	133,223,210.74	20,744,213.72
First New Jersey.....	545	145,836,273.07	73,033,322.16	15,802,932.94
Fifth New Jersey.....	2,136	834,060,200.14	216,667,898.81	58,362,742.57
New Mexico.....	308	251,720,749.78	26,752,584.58	3,370,519.27
First New York.....	1,130	144,493,274.55	68,192,987.90	9,865,905.55
Second New York.....	3,510	5,046,631,873.83	1,576,052,877.19	146,063,943.93
Third New York.....	1,097	692,841,455.63	280,130,313.88	50,047,284.00
Fourteenth New York.....	1,161	302,255,454.08	124,385,147.16	28,493,679.27
Twenty-first New York.....	1,317	127,110,121.12	97,227,574.80	16,276,267.71
Twenty-eighth New York.....	1,894	298,001,533.90	147,876,974.86	36,917,385.80
Fourth North Carolina.....	431	37,778,700.64	26,198,009.56	2,536,015.87
Fifth North Carolina.....	627	55,735,487.85	27,361,330.50	3,429,195.69
North and South Dakota.....	465	124,828,802.11	6,648,580.32	623,909.88
First Ohio.....	1,500	241,242,696.58	92,636,022.25	29,881,097.38
Tenth Ohio.....	1,102	87,352,289.37	27,501,319.71	10,783,630.05
Eleventh Ohio.....	1,012	131,045,917.00	50,305,404.00	10,224,841.00
Eighteenth Ohio.....	2,033	510,778,819.34	166,644,435.55	60,646,831.04
Oklahoma.....	1,130	65,597,782.20	2,634,023.08	17,223,056.97
Oregon.....	1,054	219,757,162.60	46,661,386.44	6,329,596.83
First Pennsylvania.....	3,043	922,142,430.75	407,540,471.25	66,447,317.45
Ninth Pennsylvania.....	553	76,191,795.49	28,741,989.89	5,720,765.25
Twelfth Pennsylvania.....	1,043	210,147,996.00	147,625,712.00	14,465,339.00
Twenty-third Pennsylvania.....	2,766	1,730,133,553.18	641,861,355.07	130,494,743.34
South Carolina.....	569	81,063,757.13	70,132,138.52	4,178,392.57
Tennessee.....	1,234	141,952,064.59	75,434,853.54	6,986,841.16
Third Texas.....	909	167,241,181.00	77,033,843.00	9,141,387.00
Fourth Texas.....	841	54,395,555.00	23,315,092.00	4,003,057.00
Second Virginia.....	466	320,880,844.24	63,010,415.17	7,482,288.74
Sixth Virginia.....	393	80,042,097.34	57,715,430.05	3,843,287.81
Washington.....	2,975	979,453,191.36	81,665,252.45	13,104,888.83
West Virginia.....	1,798	274,743,875.21	96,371,481.10	13,719,805.26
First Wisconsin.....	2,021	250,771,524.14	121,443,455.71	27,690,493.46
Second Wisconsin.....	1,294	84,645,738.89	42,452,220.90	6,805,515.11
Total.....	89,114	26,177,131,698.07	7,894,834,181.56	1,436,061,261.73

CLASS D.—MERCANTILE, INCLUDING ALL DEALERS (NOT OTHERWISE CLASSED AS PRODUCERS OR MANUFACTURERS) IN COAL, LUMBER, GRAIN, AND ALL GOODS, WARES, AND MERCHANDISE.

Districts.	Returns received.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama.....	778	\$28,041,671.10	\$17,720,999.53	\$3,925,689.77
Arkansas.....	667	17,894,767.01	10,527,325.15	2,983,866.32
First California.....	2,585	223,939,296.16	90,334,835.63	15,942,744.03
Fourth California.....	770	43,679,176.39	11,464,396.11	3,278,404.27
Sixth California.....	846	49,396,584.89	28,895,653.65	6,408,705.18
Colorado.....	1,553	69,410,327.38	30,783,319.16	6,992,513.51
Connecticut.....	1,275	53,345,616.00	23,408,331.07	6,615,422.83
Florida.....	374	15,234,188.23	12,363,276.53	2,515,970.95
Georgia.....	1,284	32,505,741.05	27,624,308.17	5,331,538.99
Hawaii.....	95	9,342,656.10	5,131,208.36	1,268,336.08
First Illinois.....	3,441	239,381,867.69	205,562,034.40	42,972,410.67
Fifth Illinois.....	211	8,243,865.00	6,953,827.01	1,280,472.87
Eighth Illinois.....	627	11,885,457.12	5,565,181.43	1,942,771.51
Thirteenth Illinois.....	448	8,503,109.49	4,575,367.19	1,468,020.91
Sixth Indiana.....	738	31,066,151.84	24,244,747.50	16,529,841.24
Seventh Indiana.....	416	13,190,554.15	4,225,823.14	1,478,509.72
Third Iowa.....	842	27,518,499.59	13,774,222.99	3,904,025.59
Fourth Iowa.....	819	27,408,872.62	14,111,883.23	4,304,814.98
Kansas.....	1,017	31,246,366.99	15,422,434.19	4,203,800.30
Second Kentucky.....	236	5,024,082.57	2,413,922.69	717,259.07
Fifth Kentucky.....	354	15,858,786.25	8,310,986.27	2,489,492.67
Sixth Kentucky.....	111	2,457,948.23	1,106,564.21	241,214.12
Seventh Kentucky.....	132	6,034,419.66	2,122,590.70	960,159.19
Eighth Kentucky.....	59	3,847,745.00	395,303.24	179,228.44
Louisiana.....	781	33,977,888.39	30,514,111.70	4,273,991.09
Maryland.....	616	71,990,841.64	15,213,377.64	4,372,404.42
Massachusetts.....	2,397	134,926,659.49	115,387,197.23	15,455,174.29
First Michigan.....	838	33,698,706.57	20,361,537.47	4,530,337.25
Fourth Michigan.....	509	20,619,776.72	8,086,001.58	1,749,464.25
Minnesota.....	1,390	88,811,640.00	73,588,225.51	13,082,692.73
First Missouri.....	2,331	317,513,474.36	116,024,558.85	22,308,196.43
Sixth Missouri.....	1,008	68,977,427.43	38,766,214.67	7,419,744.97
Montana.....	1,291	53,911,914.46	27,533,230.07	6,178,059.82
Nebraska.....	1,326	74,074,229.59	39,802,144.27	6,873,400.64
New Hampshire.....	805	36,368,893.91	21,447,055.62	2,967,217.07
First New Jersey.....	263	8,438,441.28	3,857,617.11	1,599,140.99
Fifth New Jersey.....	831	46,024,054.66	28,203,675.37	7,102,342.73
New Mexico.....	381	15,264,532.69	7,325,826.90	1,955,911.10
First New York.....	552	35,228,436.27	16,212,166.30	4,180,608.16
Second New York.....	2,456	350,439,909.45	274,874,070.87	32,537,848.40
Third New York.....	1,408	167,861,998.78	114,372,623.84	10,331,345.69
Fourteenth New York.....	1,083	43,205,833.56	50,163,600.13	4,171,396.77
Twenty-first New York.....	730	47,881,897.21	22,575,208.05	2,598,476.73
Twenty-eighth New York.....	1,031	63,792,661.58	38,159,585.17	7,879,454.76
Fourth North Carolina.....	442	5,687,116.94	4,492,630.22	1,052,215.81
Fifth North Carolina.....	604	10,409,655.56	7,812,070.10	1,163,655.25
North and South Dakota.....	1,420	42,488,760.75	15,747,446.49	4,836,444.99
First Ohio.....	619	41,014,446.24	19,248,551.07	4,746,704.98
Tenth Ohio.....	550	18,443,582.55	10,880,816.73	2,430,838.78
Eleventh Ohio.....	505	20,481,633.00	9,524,655.00	2,110,063.00
Eighteenth Ohio.....	899	45,542,467.02	32,531,260.96	6,807,336.34
Oklahoma.....	696	15,879,644.73	8,967,160.93	2,280,905.15
Oregon.....	755	32,333,986.33	18,940,796.77	4,673,601.83
First Pennsylvania.....	725	70,911,529.75	33,405,864.14	6,541,817.04
Ninth Pennsylvania.....	97	4,388,465.11	1,206,428.32	425,417.96
Twelfth Pennsylvania.....	261	15,153,233.00	5,444,945.00	1,329,923.00
Twenty-third Pennsylvania.....	834	58,306,745.08	37,331,346.56	7,921,470.67
South Carolina.....	851	12,185,032.94	7,915,301.80	2,739,536.69
Tennessee.....	788	26,720,369.68	20,080,822.48	4,546,206.55
Third Texas.....	928	33,324,056.00	20,168,416.00	5,419,781.00
Fourth Texas.....	1,016	37,572,192.00	22,811,725.00	5,864,241.00
Second Virginia.....	720	19,149,416.09	13,139,576.13	2,855,375.31
Sixth Virginia.....	333	10,735,139.55	7,588,584.21	1,350,073.56
Washington.....	1,323	73,024,151.77	35,574,026.67	6,874,295.02
West Virginia.....	646	24,895,088.33	11,787,956.62	2,555,971.69
First Wisconsin.....	880	38,324,392.58	24,311,304.05	6,751,921.62
Second Wisconsin.....	636	16,778,010.18	11,331,807.68	2,024,277.91
Total.....	58,233	3,		

## CLASS E.—MISCELLANEOUS, SUCH AS ARCHITECTS, CONTRACTORS, HOTEL, THEATER, OR OTHER COMPANIES OR ASSOCIATIONS NOT OTHERWISE CLASSED.

Districts.	Returns received.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama.....	513	\$24,405,213.65	\$14,850,932.34	\$1,586,402.25
Arkansas.....	416	13,649,901.12	6,305,273.16	501,534.48
First California.....	3,001	333,180,752.38	122,774,567.74	10,269,421.18
Fourth California.....	647	65,474,076.72	8,711,942.52	979,045.75
Sixth California.....	2,851	282,296,671.15	79,117,621.31	8,383,127.51
Colorado.....	3,042	312,776,636.50	95,117,467.08	6,283,177.89
Connecticut.....	1,236	130,722,918.45	47,732,663.81	5,605,269.71
Florida.....	455	23,382,221.93	15,756,612.91	2,021,882.15
Georgia.....	1,039	40,500,721.68	21,988,775.06	2,168,249.56
Hawaii.....	170	11,860,068.35	4,030,300.72	634,519.78
First Illinois.....	3,216	217,433,041.95	95,013,634.60	20,084,727.42
Fifth Illinois.....	108	7,555,053.50	863,806.66	132,520.92
Eighth Illinois.....	371	10,440,324.67	2,544,268.89	734,186.69
Thirteenth Illinois.....	245	5,737,695.13	4,390,160.54	428,076.77
Sixth Indiana.....	551	27,770,666.34	13,287,839.31	1,734,713.22
Seventh Indiana.....	274	8,825,104.42	3,139,348.76	808,858.95
Third Iowa.....	647	24,714,342.04	8,599,756.89	1,199,480.59
Fourth Iowa.....	837	39,538,863.85	10,765,662.09	2,009,915.74
Kansas.....	677	38,218,837.08	4,621,613.79	1,113,003.49
Second Kentucky.....	171	1,987,293.93	769,599.16	154,923.63
Fifth Kentucky.....	442	23,601,357.20	6,213,191.36	1,556,485.96
Sixth Kentucky.....	61	515,745.00	231,402.26	34,486.45
Seventh Kentucky.....	154	5,347,274.18	1,945,953.84	312,608.80
Eighth Kentucky.....	92	2,697,393.52	3,483,858.80	191,101.96
Louisiana.....	623	45,457,412.08	22,594,188.06	2,413,191.80
Maryland.....	1,127	106,030,925.66	32,550,102.58	3,811,718.04
Massachusetts.....	1,477	382,053,002.87	114,303,578.91	13,887,226.76
First Michigan.....	612	37,208,709.31	15,208,807.14	1,941,099.54
Fourth Michigan.....	545	28,597,695.52	5,867,714.90	805,818.97
Minnesota.....	2,010	177,839,766.87	131,859,194.15	10,449,219.28
First Missouri.....	2,034	140,124,485.58	63,130,202.83	6,415,669.51
Sixth Missouri.....	1,513	145,572,077.43	40,538,318.98	5,074,889.00
Montana.....	726	27,160,579.47	9,410,047.27	1,969,482.95
Nebraska.....	424	26,715,087.65	6,397,693.01	1,424,312.40
New Hampshire.....	733	149,530,009.45	39,009,850.86	1,741,063.99
First New Jersey.....	888	109,077,407.00	40,009,275.06	3,670,488.51
Fifth New Jersey.....	2,332	284,418,720.68	122,506,121.46	8,479,720.44
New Mexico.....	128	14,026,472.50	2,700,016.72	424,665.38
First New York.....	1,739	79,040,255.76	101,537,882.63	5,040,069.09
Second New York.....	4,560	1,278,732,214.05	623,595,657.39	30,094,361.62
Third New York.....	3,395	314,379,070.29	348,069,668.37	15,161,637.01
Fourteenth New York.....	530	29,004,488.00	26,596,405.82	1,289,994.51
Twenty-first New York.....	272	7,575,834.52	5,126,186.67	511,900.71
Twenty-eighth New York.....	1,120	53,076,467.32	28,715,605.26	2,907,378.50
Fourth North Carolina.....	333	9,362,503.00	3,930,194.70	480,027.40
Fifth North Carolina.....	206	2,636,183.00	2,289,515.60	174,498.23
North and South Dakota.....	665	20,615,448.82	9,860,638.07	1,334,131.92
First Ohio.....	744	42,252,794.68	11,819,362.02	3,086,901.15
Tenth Ohio.....	738	37,809,991.03	27,095,286.93	12,809,366.55
Eleventh Ohio.....	928	24,778,104.00	7,919,556.00	1,938,338.00
Eighteenth Ohio.....	1,353	61,067,687.70	34,264,009.74	5,903,921.76
Oklahoma.....	588	25,327,461.48	11,975,163.90	1,639,154.05
Oregon.....	1,260	51,520,278.53	25,382,555.60	3,738,177.33
First Pennsylvania.....	1,628	217,597,656.37	86,964,245.88	10,120,492.35
Ninth Pennsylvania.....	171	11,354,305.00	5,185,104.57	366,659.70
Twelfth Pennsylvania.....	329	31,675,079.00	7,301,763.00	2,516,133.00
Twenty-third Pennsylvania.....	1,209	78,948,082.20	67,184,987.42	4,413,474.34
South Carolina.....	183	2,200,716.12	1,836,489.49	246,521.60
Tennessee.....	735	41,582,930.35	27,885,288.44	2,008,927.38
Third Texas.....	721	45,789,940.00	22,016,214.00	2,333,742.00
Fourth Texas.....	784	40,680,319.00	14,534,919.00	2,259,840.00
Second Virginia.....	709	30,848,377.54	55,223,077.15	1,760,481.56
Sixth Virginia.....	416	36,663,302.81	8,029,566.50	811,753.38
Washington.....	2,950	247,980,950.12	60,225,999.64	6,500,348.63
West Virginia.....	748	25,274,283.22	10,254,398.55	1,332,189.71
First Wisconsin.....	524	17,276,259.91	5,782,141.61	1,120,103.56
Second Wisconsin.....	1,028	53,117,751.59	16,573,331.91	1,407,978.64
Total.....	66,973	6,235,703,992.25	2,877,586,031.79	254,500,841.10

## TOTALS FOR CORPORATIONS OF ALL CLASSES FOR EACH COLLECTION DISTRICT.

Districts.	Returns received.	Capital stock.	Bonded and other indebtedness.	Net income. <sup>1</sup>	Tax assessed
Alabama.....	2,902	\$335,350,339.83	\$244,817,332.98	\$26,901,259.72	\$188,080.47
Arkansas.....	2,289	142,658,459.76	105,519,291.30	10,609,095.68	67,955.13
1st California.....	9,814	2,804,500,941.93	1,066,178,953.60	95,629,742.57	\$64,495.81
4th California.....	3,124	782,565,717.21	52,340,657.16	18,600,442.62	150,953.67
6th California.....	6,157	1,485,868,371.49	344,677,527.38	34,632,959.43	273,451.98
Colorado.....	8,481	2,661,194,067.43	515,016,812.77	39,713,469.43	319,101.15
Connecticut.....	5,539	1,267,124,604.40	608,267,073.82	108,701,674.95	1,025,355.97
Florida.....	1,534	108,325,717.64	96,432,910.82	11,062,810.26	82,464.04
Georgia.....	4,853	388,134,591.90	286,040,691.45	28,858,236.43	216,082.64
Hawaii.....	466	122,926,449.59	41,280,295.55	13,722,505.21	129,273.87
1st Illinois.....	12,832	3,446,258,390.02	2,733,996,953.58	302,095,525.76	2,763,066.02
5th Illinois.....	907	88,027,257.32	61,629,781.33	13,509,651.31	112,582.76
8th Illinois.....	2,288	148,494,768.53	79,948,673.87	12,016,383.66	77,446.26
13th Illinois.....	1,812	119,006,100.03	68,143,152.12	10,058,303.28	69,709.18
6th Indiana.....	3,549	382,184,601.77	274,280,217.56	46,293,284.59	403,185.75
7th Indiana.....	1,912	131,078,074.32	80,960,212.17	11,540,110.69	78,311.17
3d Iowa.....	3,723	157,045,232.96	58,505,539.48	14,855,969.84	88,181.12
4th Iowa.....	3,739	214,521,784.45	120,106,859.52	18,163,216.96	114,203.67
Kansas.....	4,187	507,962,263.22	444,683,592.23	47,964,980.79	414,383.67
2d Kentucky.....	1,003	37,374,492.31	13,299,674.03	3,152,129.66	13,925.02
5th Kentucky.....	1,466	222,961,006.95	210,514,604.58	23,638,088.32	199,921.91
6th Kentucky.....	470	35,634,540.89	15,390,315.39	2,627,038.79	16,973.63
7th Kentucky.....	752	50,225,006.82	26,278,677.11	4,295,998.47	29,751.92
8th Kentucky.....	536	30,638,661.51	13,617,857.68	1,483,655.97	8,056.13
Louisiana.....	2,820	362,919,792.27	250,638,397.18	24,403,769.15	202,148.01
Maryland.....	4,658	1,583,104,985.23	1,038,415,019.41	66,559,328.01	581,552.10
Massachusetts.....	8,455	2,110,313,134.92	1,267,570,664.62	158,229,612.42	1,466,004.58
1st Michigan.....	4,355	612,957,913.76	427,400,274.04	70,631,058.40	688,442.06
4th Michigan.....	2,913	341,363,626.82	191,058,228.77	21,030,441.87	166,343.15
Minnesota.....	7,152	1,428,302,749.45	122,283,841.47	127,946,133.21	1,07,295.01
1st Missouri.....	6,779	1,281,073,837.57	1,248,594,615.35	73,926,204.57	623,959.39
6th Missouri.....	4,842	745,928,658.82	338,217,935.93	28,908,139.19	205,524.78
Montana.....	6,406	1,255,260,009.03	247,477,952.36	27,244,710.14	209,152.05
Nebraska.....	3,889	268,798,727.23	105,808,458.94	19,060,505.03	115,319.33
New Hampshire.....	4,450	1,142,177,840.06	521,336,468.76	40,512,776.63	336,277.09
1st New Jersey.....	2,114	453,434,439.82	278,259,785.04	29,700,550.70	280,576.75
5th New Jersey.....	5,948	1,508,714,702.97	631,289,656.54	99,064,148.72	913,324.09
New Mexico.....	1,406	304,118,331.52	90,992,351.05	8,675,603.91	68,014.81
1st New York.....	3,776	449,151,270.77	422,441,769.54	30,126,390.48	271,517.78
2d New York.....	11,575	10,941,551,484.93	9,497,311,252.96	430,758,107.90	4,034,719.32
3d New York.....	6,675	1,677,938,085.11	1,208,011,050.53	98,549,705.14	876,853.55
14th New York.....	3,353	513,645,649.57	345,765,348.77	43,971,349.10	387,688.75
21st New York.....	2,896	279,750,290.55	168,399,482.48	26,806,899.68	204,100.75
28th New York.....	4,650	670,061,750.00	337,192,039.43	59,142,440.39	531,348.19
4th North Carolina.....	1,573	82,099,715.18	45,217,800.75	6,261,763.61	40,445.42
5th North Carolina.....	1,834	112,907,560.20	55,203,532.42	6,773,055.22	40,069.76
North and South Dakota.....	4,639	239,677,870.65	47,206,540.34	13,208,053.45	47,656.92
1st Ohio.....	3,585	702,707,857.62	402,100,026.24	56,055,345.78	470,021.72
10th Ohio.....	3,193	250,288,465.04	132,836,899.61	37,411,600.72	375,902.56
11th Ohio.....	2,983	279,424,035.00	136,809,302.00	24,000,055.00	193,013.43
18th Ohio.....	5,121	1,017,862,564.75	628,402,204.04	105,229,489.97	1,002,588.57
Oklahoma.....	3,623	171,067,045.68	69,366,042.85	12,745,339.87	67,318.68
1st Pennsylvania.....	3,854	456,017,843.18	234,605,899.29	20,038,495.72	163,358.02
9th Pennsylvania.....	6,984	2,625,358,842.33	1,687,948,806.41	174,731,737.71	1,640,697.08
12th Pennsylvania.....	1,458	171,331,521.93	72,372,354.82	12,140,052.39	100,848.10
23d Pennsylvania.....	2,654	369,727,563.00	240,944,954.00	25,545,671.00	210,329.56
South Carolina.....					

## STATEMENTS BY STATES AND TERRITORIES.

CLASS A.—FINANCIAL AND COMMERCIAL, INCLUDING BANKS, BANKING ASSOCIATIONS, TRUST COMPANIES, GUARANTY AND SURETY COMPANIES, TITLE INSURANCE COMPANIES, BUILDING ASSOCIATIONS (IF FOR PROFIT), AND INSURANCE COMPANIES, NOT SPECIFICALLY EXEMPT.

States or Territories.	Returns received.	Capital stock.	Bonded and other indebtedness. <sup>1</sup>	Net income.
Alabama.....	235	\$20,586,278.50	\$1,339,830.16	\$2,449,109.88
Alaska.....	11	781,800.00	350,616.38	106,655.50
Arizona.....	142	11,755,529.26	1,124,801.77	818,389.88
Arkansas.....	410	16,549,537.58	9,875,742.17	2,251,013.18
California.....	940	157,601,794.25	14,810,057.82	16,121,365.39
Colorado.....	352	19,898,536.38	994,831.66	3,046,250.40
Connecticut.....	164	47,818,900.00	4,334,454.91	10,793,861.03
Delaware.....	88	31,159,998.00	12,327,928.49	1,087,478.88
District of Columbia.....	83	20,899,552.57	2,689,139.82	2,071,617.46
Florida.....	216	11,728,841.29	1,163,579.48	1,822,817.61
Georgia.....	734	41,464,150.03	2,394,959.09	5,327,218.59
Hawaii.....	66	25,312,241.28	8,545,909.53	1,271,457.45
Idaho.....	325	11,814,947.60	3,308,652.09	1,516,868.20
Illinois.....	1,222	160,654,484.04	32,630,598.98	26,110,583.14
Indiana.....	880	57,428,533.26	12,432,885.80	7,823,518.51
Iowa.....	1,571	61,227,207.37	6,383,668.16	9,083,936.01
Kansas.....	1,138	31,062,500.62	729,900.08	5,459,450.62
Kentucky.....	672	41,965,341.95	7,334,506.12	3,664,569.75
Louisiana.....	303	27,451,497.82	3,228,118.12	3,296,726.53
Maine.....	382	82,655,176.60	32,280,669.17	2,351,824.01
Maryland.....	699	48,731,893.91	4,566,900.23	6,895,172.40
Massachusetts.....	461	167,187,378.51	193,174,736.58	23,456,176.87
Michigan.....	582	47,932,419.68	1,616,591.02	7,215,565.40
Minnesota.....	1,175	40,967,067.35	6,424,907.15	7,472,554.04
Mississippi.....	275	14,780,179.29	1,371,053.21	1,902,351.25
Missouri.....	1,629	151,258,932.31	51,361,608.23	13,722,466.87
Montana.....	391	21,398,959.36	3,226,700.66	2,563,310.43
Nebraska.....	1,101	32,960,015.06	2,641,556.85	5,696,044.36
Nevada.....	47	4,703,975.00	65,989,61	342,823.94
New Hampshire.....	164	10,846,916.99	3,118,842.81	990,008.28
New Jersey.....	461	65,757,970.69	3,641,129.37	18,094,626.88
New Mexico.....	243	10,463,960.84	1,941,925.86	631,018.32
New York.....	1,084	369,807,337.48	28,193,969.84	119,895,239.61
North Carolina.....	488	20,060,164.63	1,428,504.39	2,199,879.84
North Dakota.....	902	18,126,129.72	2,722,937.05	2,756,784.54
Ohio.....	1,741	153,825,337.22	12,187,109.66	18,133,861.61
Oklahoma.....	970	23,321,906.20	150,586.62	3,938,803.26
Oregon.....	349	34,436,136.79	8,430,866.70	2,848,887.99
Pennsylvania.....	1,563	263,543,208.81	16,119,916.71	39,277,507.57
Rhode Island.....	88	17,624,894.26	1,069,334.58	5,832,860.30
South Carolina.....	783	26,155,673.06	7,573,301.18	2,915,922.28
South Dakota.....	725	14,607,399.81	710,776.55	2,606,728.26
Tennessee.....	516	30,189,215.84	1,042,479.62	3,400,707.20
Texas.....	1,308	81,250,785.00	12,100,112.00	11,533,289.00
Utah.....	350	23,862,481.56	6,705,720.71	1,935,780.98
Vermont.....	115	7,877,745.83	1,205,815.53	2,042,332.10
Virginia.....	481	35,333,798.29	1,432,440.39	3,812,033.80
Washington.....	434	38,472,336.18	1,151,910.06	8,045,202.21
West Virginia.....	352	24,763,705.19	1,092,355.75	3,418,533.52
Wisconsin.....	1,688	99,994,820.39	15,233,117.51	10,707,786.91
Wyoming.....	89	3,112,000.00	4,500.00	769,439.65
Total.....	31,188	2,783,180,912.99	549,928,546.23	440,528,501.28

<sup>1</sup> The amounts reported include in some instances deposits in banks which were reported as indebtedness.

CLASS B.—PUBLIC SERVICE, SUCH AS RAILROADS; STEAMBOAT, FERRYBOAT, AND STAGE-LINE COMPANIES; PIPE-LINE, GAS, AND ELECTRIC-LIGHT COMPANIES; TRANSPORTATION AND STORAGE COMPANIES, TELEGRAPH AND TELEPHONE COMPANIES.

States or Territories.	Returns received.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama.....	100	\$40,702,258.33	\$81,969,399.77	\$6,069,659.81
Alaska.....	23	3,176,028.00	1,321,424.74	196,132.59
Arizona.....	85	27,359,801.40	24,703,186.43	8,060,672.09
Arkansas.....	226	54,073,399.50	57,482,587.76	2,105,230.12
California.....	1,430	1,461,433,804.32	909,666,326.69	34,100,231.40
Colorado.....	345	327,086,229.56	208,434,532.11	8,396,049.98
Connecticut.....	272	416,580,425.61	346,765,137.97	15,291,689.03
Delaware.....	74	233,072,157.74	37,364,902.49	1,289,293.13
District of Columbia.....	57	292,128,753.33	306,398,439.26	9,654,852.76
Florida.....	147	26,320,298.06	49,978,969.60	1,934,264.92
Georgia.....	464	145,767,936.57	161,220,126.00	7,390,531.26
Hawaii.....	33	15,921,190.00	9,127,366.87	1,109,785.38
Idaho.....	111	39,545,373.61	12,239,682.95	291,276.20
Illinois.....	1,590	81,814,411,627.52	2,004,242,100.88	100,352,627.15
Indiana.....	550	207,607,647.20	200,704,488.41	4,749,534.07
Iowa.....	931	80,169,392.19	56,269,186.27	2,998,329.75
Kansas.....	509	362,354,205.52	374,763,736.53	22,986,548.14
Kentucky.....	500	139,316,648.99	202,493,539.31	14,840,541.08
Louisiana.....	171	132,253,482.64	21,998,062.32	6,106,919.43
Maine.....	408	294,020,028.47	239,157,723.84	6,446,908.16
Maryland.....	360	431,912,342.11	497,650,528.65	21,600,025.93
Massachusetts.....	587	497,640,956.86	436,007,439.75	24,226,666.85
Michigan.....	727	294,885,122.16	363,391,205.80	11,908,152.75
Minnesota.....	493	687,098,447.78	832,701,947.88	58,372,213.24
Mississippi.....	53	19,645,546.75	19,507,936.69	872,320.05
Missouri.....	637	726,346,248.18	1,156,520,008.96	23,226,232.70
Montana.....	119	38,606,157.79	25,318,879.10	1,074,196.75
Nebraska.....	470	74,551,349.16	35,553,394.96	1,858,370.92
Nevada.....	73	20,757,274.76	4,204,828.84	328,963.65
New Hampshire.....	129	26,677,900.00	16,127,250.32	1,662,101.46
New Jersey.....	606	468,536,135.27	421,630,402.24	15,652,554.36
New Mexico.....	119	33,526,985.05	26,384,008.74	674,427.87
New York.....	2,247	5,089,748,358.57	3,557,027,127.58	167,120,564.87
North Carolina.....	276	53,247,533.55	26,969,078.10	1,990,370.74
North Dakota.....	171	5,321,556.14	4,098,387.20	598,537.55
Ohio.....	1,158	894,737,203.08	796,921,612.58	53,118,252.74
Oklahoma.....	230	41,840,251.07	31,049,174.43	2,252,455.33
Oregon.....	436	117,970,278.93	135,253,294.38	3,108,231.74
Pennsylvania.....	3,560	2,170,099,901.06	1,830,139,924.03	133,961,648.63
Rhode Island.....	94	61,674,928.29	27,228,222.22	2,683,705.92
South Carolina.....	206	15,868,159.91	22,450,591.71	1,236,756.06
South Dakota.....	288	13,689,782.27	7,508,374.66	451,456.31
Tennessee.....	255	103,134,574.51	82,599,500.77	7,665,751.50
Texas.....	788	245,407,863.00	444,783,750.00	19,504,219.00
Utah.....	134	87,401,627.39	80,548,750.00	1,005,049.03
Vermont.....	146	31,622,939.00	35,768,069.87	1,567,017.84
Virginia.....	380	465,368,604.56	676,920,771.20	27,000,757.71
Washington.....	749	224,732,585.33	124,271,288.16	4,882,235.64
West Virginia.....	378	141,695,104.20	65,175,042.04	2,655,760.19
Wisconsin.....	79	88,442,158.94	93,836,716.02	4,270,851.97
Wyoming.....	71	34,554,561.50	9,365,339.24	87,919.11
Total.....	24,694	19,329,023,135.35	17,383,237,766.43	843,855,442.89

CLASS C.—INDUSTRIAL AND MANUFACTURING, SUCH AS MINING, LUMBER, AND COKE COMPANIES; ROLLING MILLS; FOUNDRY AND MACHINE SHOPS; SAWMILLS; FLOUR, WOOLEN, COTTON, AND OTHER MILLS; MANUFACTURERS OF CARS, AUTOMOBILES, ELEVATORS, AGRICULTURAL IMPLEMENTS, AND ALL ARTICLES MANUFACTURED WHOLLY OR IN PART FROM METAL, WOOD, OR OTHER MATERIAL; MANUFACTURERS OR REFINERS OF SUGAR, MOLASSES, SIRUPS, OR OTHER PRODUCTS; ICE OR REFRIGERATING COMPANIES, SLAUGHTERHOUSE, TANNERY, PACKING, OR CANNING COMPANIES.

States or Territories.	Returns received.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama.....	557	\$153,433,328.82	\$87,342,194.91	\$7,375,297.50
Alaska.....	33	6,282,673.50	118,625.84	42,499.79
Arizona.....	162	185,103,634.25	20,669,660.58	3,050,223.58
Arkansas.....	570	40,490,764.55	21,328,363.06	2,767,451.58
California.....	5,195	1,930,856,055.15	215,529,113.62	42,986,204.62
Colorado.....	2,768	1,716,374,841.23	60,742,164.65	11,958,261.54
Connecticut.....	1,584	304,840,247.89	103,464,745.20	39,106,243.68
Delaware.....	263	91,175,949.40	15,818,088.43	2,842,744.47
District of Columbia.....	227	64,011,973.40	9,031,311.48	1,948,701.83
Florida.....	362	31,660,168.13	17,170,472.24	2,767,874.63
Georgia.....	1,332	127,716,042.57	72,802,523.13	8,140,698.03
Hawaii.....	102	60,490,293.86	14,445,510.07	9,438,376.52
Idaho.....	351	125,429,391.49	19,891,427.74	1,109,919.35
Illinois.....	6,360	1,317,594,659.79	581,342,580.32	143,173,465.96
Indiana.....	2,022	167,374,088.88	97,214,296.81	24,708,419.57
Iowa.....	1,815	110,989,839.45	68,768,019.37	9,557,684.14
Kansas.....	846	134,180,353.01	49,145,907.64	14,202,178.24
Kentucky.....	1,333	137,180,572.00	44,288,740.83	9,824,480.09
Louisiana.....	942	123,779,511.34	81,303,916.98	8,312,940.30
Maine.....	922	455,295,091.45	102,442,590.69	14,446,657.24
Maryland.....	1,032	188,664,817.47	101,170,037.37	10,501,360.04
Massachusetts.....	3,513	928,505,128.19	408,697,712.15	81,154,367.65
Michigan.....	3,455	491,399,410.02	203,926,043.50	63,471,089.11
Minnesota.....	2,084	433,585,797.45	179,290,143.03	38,569,453.92
Mississippi.....	382	24,755,863.45	20,714,986.37	2,720,369.21
Missouri.....	2,469	477,209,851.05	118,465,038.76	24,667,144.28
Montana.....	829	280,979,364.66	20,020,670.18	2,241,206.34
Nebraska.....	561	60,497,975.77	21,413,609.85	3,207,957.71
Nevada.....	710	499,610,569.46	7,621,804.60	9,812,104.70
New Hampshire.....	302	37,590,459.51	21,351,226.71	3,653,099.29
New Jersey.....	2,681	979,896,473.21	289,701,229.97	74,105,675.51
New Mexico.....	146	66,615,115.53	6,082,924.00	320,295.69
New York.....	10,709	6,611,333,713.11	2,293,901,785.79	287,694,466.26
North Carolina.....	1,058	93,514,188.49	53,659,340.06	5,965,211.56
North Dakota.....	375	4,161,366.18	1,517,439.53	214,727.64
Ohio.....	5,647	970,419,722.29	337,087,181.51	111,536,400.97
Oklahoma.....	1,139	65,597,782.20	17,223,956.97	2,634,023.08
Oregon.....	1,054	219,757,162.60	46,661,386.44	6,329,596.83
Pennsylvania.....	7,405	2,938,615,775.42	1,225,769,528.21	217,128,168.04
Rhode Island.....	826	234,516,673.99	55,324,164.06	22,772,622.45
South Carolina.....	569	81,063,757.13	70,132,138.52	4,178,392.57
South Dakota.....	293	120,667,435.93	5,131,140.79	406,242.24
Tennessee.....	1,234	141,952,064.59	75,434,853.54	6,986,841.16
Texas.....	1,750	221,636,736.00	100,948,935.00	13,144,444.00
Utah.....	1,779	548,149,301.69	39,254,201.59	7,359,610.06
Vermont.....	374	29,692,679.45	9,429,393.34	2,644,457.19
Virginia.....	869	401,162,441.58	120,752,761.94	11,354,551.35
Washington.....	2,942	973,170,517.86	81,546,626.61	13,062,389.04
West Virginia.....	1,798	274,743,875.21	96,371,481.10	13,719,805.26
Wisconsin.....	3,315	335,417,263.03	163,895,676.61	34,502,008.57
Wyoming.....	261	177,950,934.88	19,574,658.87	2,179,857.35
Total.....	80,114	26,177,131,698.07	7,894,834,181.56	1,436,061,261.73

CLASS D.—MERCANTILE, INCLUDING ALL DEALERS (NOT OTHERWISE CLASSED AS PRODUCERS OR MANUFACTURERS) IN COAL, LUMBER, GRAIN, PRODUCE, AND ALL GOODS, WARES, AND MERCHANDISE.

States or Territories.	Returns received.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama.....	467	\$16,524,913.59		\$10,400,853.18
Alaska.....	18	990,175.00	167,672.84	59,034.42
Arizona.....	171	6,542,747.33	2,931,958.87	592,563.89
Arkansas.....	667	17,804,767.01	10,527,325.15	2,983,860.32
California.....	4,026	302,615,058.84	127,996,096.11	25,050,251.49
Colorado.....	1,361	61,040,817.79	28,210,834.86	6,022,684.28
Connecticut.....	921	34,060,303.00	12,895,703.76	3,909,540.22
Delaware.....	90	51,523,050.46	4,163,528.72	911,051.66
District of Columbia.....	166	9,412,150.20	4,415,004.51	949,998.98
Florida.....	374	15,254,188.23	12,365,270.58	2,615,070.05
Georgia.....	1,284	32,595,741.05	27,624,308.17	5,331,538.99
Hawaii.....	95	9,342,605.10	5,131,208.36	1,308,836.08
Idaho.....	271	10,100,589.26	5,111,065.10	1,011,930.12
Illinois.....	4,727	268,014,119.30	222,656,410.03	47,963,475.99
Indiana.....	1,154	44,266,705.99	28,470,570.64	18,008,630.98
Iowa.....	1,661	54,927,372.51	27,880,106.22	8,208,840.57
Kansas.....	1,017	31,246,360.99	15,422,444.19	4,204,800.30
Kentucky.....	892	33,222,981.71	14,349,367.11	4,587,253.49
Louisiana.....	781	33,977,888.39	30,514,111.70	4,273,991.00
Maine.....	557	30,357,105.24	17,694,977.88	2,200,844.80
Maryland.....	366	11,031,810.98	6,934,434.41	2,500,523.03
Massachusetts.....	2,397	134,926,659.49	115,387,197.28	15,455,174.29
Michigan.....	1,347	54,318,485.29	25,447,539.04	6,270,801.60
Minnesota.....	1,390	88,811,640.00	73,588,225.51	13,052,692.73
Mississippi.....	311	11,516,757.51	7,320,146.35	1,907,736.15
Missouri.....	3,339	286,490,501.84	154,700,778.52	29,727,941.40
Montana.....	397	17,301,471.14	9,108,776.41	2,310,597.52
Nebraska.....	1,326	74,074,299.69	50,802,144.27	8,523,400.64
Nevada.....	175	14,400,000.00	2,065,799.28	679,004.99
New Hampshire.....	134	3,084,130.00	1,922,321.47	435,353.99
New Jersey.....	1,064	54,402,455.94	32,061,232.48	8,701,483.72
New Mexico.....	210	8,621,788.36	4,335,828.03	1,063,347.21
New York.....	7,260	705,410,637.55	516,556,054.86	55,659,130.51
North Carolina.....	1,046	16,186,772.80	12,304,700.82	2,215,571.06
North Dakota.....	825	18,010,655.64	9,976,054.89	2,580,667.21
Ohio.....	2,573	126,482,036.81	72,185,313.76	16,994,979.10
Oklahoma.....	696	15,870,044.78	8,907,160.93	2,290,909.18
Oregon.....	755	62,933,926.33	18,940,796.77	4,973,031.63
Pennsylvania.....	1,017	148,754,972.94	77,388,554.02	16,218,628.07
Rhode Island.....	264	10,270,513.00	10,812,647.31	2,705,582.61
South Carolina.....	851	12,185,062.94	7,915,301.80	2,739,536.69
South Dakota.....	595	24,460,105.11	6,171,301.69	2,255,777.78
Tennessee.....	788	26,720,369.68	20,080,822.48	4,545,206.55
Texas.....	1,044	70,890,248.00	42,980,141.00	11,593,422.00
Utah.....	623	26,500,854.07	13,312,778.56	2,840,632.20
Vermont.....	114	2,927,655.07	1,829,736.27	324,058.28
Virginia.....	1,057	29,908,388.64	20,729,580.34	4,207,278.72
Washington.....	1,305	72,063,978.77	35,406,354.23	6,815,240.60
West Virginia.....	946	21,898,658.33	11,787,956.62	2,555,971.60
Wisconsin.....	1,516	55,102,402.76	35,643,111.73	8,776,109.53
Wyoming.....	192	8,369,509.59	2,572,484.30	969,929.18
Total.....	58,233	3,361,390,789.38	2,099,749,482.83	385,304,955.65

**CLASS E.—MISCELLANEOUS, SUCH AS ARCHITECTS, CONTRACTORS, HOTEL, THEATER, OR OTHER COMPANIES, OR ASSOCIATIONS NOT OTHERWISE CLASSED.**

States or Territories.	Returns received.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama.....	429	\$21,067,956.15	\$13,621,713.94	\$1,388,774.91
Alaska.....	17	2,616,758.00	242,382.22	38,443.58
Arizona.....	75	8,555,952.50	1,402,043.97	278,937.85
Arkansas.....	410	13,649,991.12	6,305,273.16	501,534.48
California.....	6,341	638,419,246.14	207,985,213.43	19,395,272.43
Colorado.....	2,508	239,897,179.17	80,242,020.77	5,602,777.16
Connecticut.....	870	100,835,389.76	40,623,808.93	3,652,092.78
Delaware.....	153	41,478,758.42	2,870,346.25	810,046.32
District of Columbia.....	266	30,197,354.32	10,477,058.01	1,233,000.71
Florida.....	455	23,382,221.93	15,756,612.91	2,621,882.15
Georgia.....	1,039	40,590,721.68	21,998,775.06	2,168,249.56
Hawaii.....	170	11,800,068.35	4,030,300.72	634,519.78
Idaho.....	103	2,447,508.67	1,443,328.75	301,580.19
Illinois.....	3,940	241,166,615.25	102,811,870.69	21,379,511.80
Indiana.....	855	36,595,770.76	16,427,188.07	2,543,572.17
Iowa.....	1,484	64,233,205.89	19,365,418.98	3,200,396.33
Kansas.....	677	28,218,837.08	4,621,613.79	1,113,003.49
Kentucky.....	920	34,149,065.83	12,644,065.42	2,249,906.80
Louisiana.....	623	45,457,412.08	22,594,188.06	2,413,191.80
Maine.....	501	138,303,766.82	37,365,458.01	1,382,920.80
Maryland.....	700	34,336,344.44	19,176,507.08	1,332,322.17
Massachusetts.....	1,477	382,053,002.87	114,303,578.91	13,887,226.76
Michigan.....	1,157	65,806,404.83	21,076,522.04	2,806,918.51
Minnesota.....	2,010	177,839,706.87	131,859,194.15	10,449,219.28
Mississippi.....	84	3,337,257.50	1,229,218.40	107,627.34
Missouri.....	3,547	285,696,563.01	105,608,521.81	11,499,558.51
Montana.....	202	11,361,300.20	5,118,633.55	1,242,937.49
Nebraska.....	424	26,715,087.65	6,397,693.01	1,424,312.40
Nevada.....	158	47,532,254.11	2,618,918.14	236,322.01
New Hampshire.....	161	6,213,614.57	1,152,081.00	280,697.63
New Jersey.....	3,230	393,496,127.68	162,515,396.52	12,150,358.95
New Mexico.....	53	5,490,520.00	1,357,972.75	145,727.53
New York.....	11,625	1,752,808,329.94	1,133,641,406.14	55,005,431.44
North Carolina.....	539	11,998,696.00	6,219,710.30	654,525.63
North Dakota.....	295	9,940,386.15	5,888,863.86	566,953.35
Ohio.....	3,763	165,908,637.41	81,098,214.69	23,873,027.46
Oklahoma.....	588	25,327,461.48	11,975,103.90	1,639,154.05
Oregon.....	1,200	51,520,278.53	25,382,555.09	3,738,177.33
Pennsylvania.....	3,337	339,575,122.57	166,636,100.87	17,416,759.39
Rhode Island.....	360	29,887,528.69	7,108,854.88	1,963,176.93
South Carolina.....	183	2,200,716.12	1,836,489.49	246,521.60
South Dakota.....	370	10,675,062.70	3,971,174.21	767,178.57
Tennessee.....	735	41,582,930.35	27,885,288.44	2,008,927.38
Texas.....	1,485	86,470,299.00	36,551,133.00	4,593,582.00
Utah.....	331	13,351,770.60	2,848,084.97	424,915.27
Vermont.....	71	5,012,619.00	492,311.85	77,445.56
Virginia.....	1,133	67,530,148.83	63,278,834.89	2,578,523.78
Washington.....	2,933	245,364,192.12	59,983,608.42	6,461,905.05
West Virginia.....	748	25,274,283.22	10,254,398.55	1,332,180.71
Wisconsin.....	1,552	70,394,011.50	22,355,473.52	2,528,082.20
Wyoming.....	534	52,879,457.33	14,875,446.31	680,400.73
Total.....	66,973	6,235,703,902.25	2,877,586,031.79	254,500,841.10

**TOTALS FOR CORPORATIONS OF ALL CLASSES FOR EACH STATE OR TERRITORY.**

States or Territories.	Returns received.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama.....	1,797	\$261,314,733.39	\$194,673,991.06	\$19,300,825.72
Alaska.....	102	18,817,452.50	2,200,721.42	442,725,389
Arizona.....	638	239,399,964.74	50,891,691.67	5,840,787.20
Arkansas.....	2,289	142,638,459.70	105,519,291.30	10,609,095.68
California.....	17,932	4,852,926,956.70	1,475,986,727.67	137,633,325.49
Colorado.....	7,334	2,384,207,004.18	477,624,384.05	35,026,223.46
Connecticut.....	3,811	904,144,206.26	507,783,850.77	72,753,426.74
Delaware.....	658	448,409,914.02	72,544,794.88	6,910,614.46
District of Columbia.....	799	416,649,783.82	93,009,943.08	15,838,231.74
Florida.....	1,554	108,325,717.04	95,422,916.82	11,062,810.26
Georgia.....	4,833	388,134,591.90	288,040,691.45	28,858,236.43
Hawaii.....	466	132,026,449.59	41,390,295.83	13,722,503.21
Idaho.....	1,161	189,337,810.06	42,014,756.03	4,231,571.04
Illinois.....	17,839	3,801,841,505.90	5,643,088,560.90	337,679,854.01
Indiana.....	5,461	513,262,766.00	365,249,429.73	57,883,305.28
Iowa.....	7,462	371,567,017.41	175,672,399.00	32,049,186.86
Kansas.....	4,187	97,092,289.23	444,688,592.93	47,984,956.79
Kentucky.....	4,317	882,834,604.48	281,110,218.79	35,166,911.21
Louisiana.....	9,253	362,916,793.27	259,638,397.18	24,402,764.15
Maine.....	2,779	680,631,477.04	428,941,419.59	26,888,245.01
Massachusetts.....	3,157	714,677,208.91	629,189,007.74	42,839,404.47
Michigan.....	8,485	2,110,313,654.92	1,267,570,664.62	158,229,612.42
Minnesota.....	7,208	654,324,844.58	618,458,501.41	91,681,527.27
Mississippi.....	7,152	1,428,304,749.45	1,223,564,417.72	127,046,122.21
Missouri.....	4,165	74,655,604.44	50,143,342.02	7,600,424.00
Montana.....	11,621	2,027,008,496.39	1,586,812,551.28	192,834,342.75
Nebraska.....	2,028	369,647,253.15	62,746,650.90	9,438,248.58
Nevada.....	3,889	268,705,727.23	165,908,458.94	18,669,505.03
New Hampshire.....	1,163	687,010,073.93	17,210,340.47	11,299,319.29
New Jersey.....	580	84,413,621.07	43,671,722.51	7,010,240.95
New Mexico.....	8,062	1,962,149,202.79	909,549,441.58	128,764,609.42
New York.....	771	124,718,366.78	49,100,650.58	2,834,816.02
North Carolina.....	32,925	14,532,108,976.03	7,529,120,943.71	689,414,892.69
North Dakota.....	4,407	195,097,355.47	109,481,332.17	1,034,858.83
Ohio.....	2,284	55,569,098.88	23,863,682.44	6,717,676.29
Oklahoma.....	14,882	2,310,372,924.41	1,289,479,452.20	222,759,521.47
Oregon.....	3,523	171,971,045.85	93,365,042,85	12,745,239,37
Pennsylvania.....	3,854	458,017,843.18	234,668,889.29	20,698,436.72
Rhode Island.....	17,782	5,860,558,966.80	3,316,654,053.84	424,002,712.30
South Carolina.....	1,282	362,980,338.23	101,483,223.05	35,048,248.21
South Dakota.....	2,592	137,473,235.16	109,907,822.70	11,317,129.20
Tennessee.....	2,271	184,108,785.82	23,492,857.90	6,490,353.16
Texas.....	3,523	343,578,154.97	267,642,944.35	24,696,492.79
Utah.....	7,275	706,676,931.00	637,384,071.00	60,059,556.00
Vermont.....	3,217	699,275,035.22	142,659,535.83	13,574,837.54
Virginia.....	320	77,123,641.65	48,722,326.86	6,655,290.97
Washington.....	3,926	999,303,378.99	883,114,388.76	48,962,145.30
West Virginia.....	8,363	1,523,833,610.26	302,359,787.58	29,266,972.54
Wisconsin.....	3,922	491,272,056.15	184,081,244.96	23,682,260.37
Wyoming.....	8,790	649,339,656.62	330,964,055.39	60,784,929.18
Total.....	270,202	\$7,886,420,510.04	30,716,336,003.84	3,260,250,812.65

## DISTILLED SPIRITS DIVISION.

The statements under the above heading relating to the fiscal year ended June 30, 1911, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each State; the number of fruit distilleries registered and operated in each collection district; the number of grain distilleries, classified according to their different capacities, registered and operated in each collection district and State; the quantities and several kinds of grain and other materials used in the production of distilled spirits in each collection district and State; the production of distilled spirits during the fiscal years 1910 and 1911 in each collection district and State; the quantity of distilled spirits rectified in each collection district and State; the quantity of distilled spirits gauged in each collection district; and the quantity of fermented liquors produced in each collection district and State.

## DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1911:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Regis-tered.	Oper-ated.	Regis-tered.	Oper-ated.	Regis-tered.	Oper-ated.		
Alabama.	2						2	
Arkansas.	13	12					16	15
California.			3	3	3	3	214	205
Connecticut.	3	2			21	19	24	21
Delaware.	1						1	
District of Columbia.	2	2					2	2
Florida.	8	7					8	7
Georgia.	1						2	1
Hawaii.	1	1	1	1	1	1	3	3
Illinois.	8	6					8	6
Indiana.	15	12			13	13	28	25
Kentucky.	236	196	1	1	33	33	270	230
Louisiana.			3	3			3	3
Maryland.	33	25			2	2	35	27
Massachusetts.	1	1	6	6	1	1	8	8
Michigan.			1	1	2	2	3	3
Missouri.	30	21			7	5	37	26
Montana.	2	1					2	1
Nebraska.	2	2					2	2
New Hampshire.			1		1	1	2	1
New Jersey.					36	28	36	28
New Mexico.					5	5	5	5
New York.	4	3	1	1	30	25	35	29
North Carolina.	5				16	15	21	15
Ohio.	21	13			29	29	50	42
Oregon.					2	2	2	2
Pennsylvania.	115	82			4	4	119	86
Rhode Island.					6	6	6	6
South Carolina.	1		1	1			2	1
Tennessee.	25	2			2		27	2
Texas.					4	3	4	3
Virginia.	50	37			71	71	121	108
Washington.					2	2	2	2
West Virginia.	5	3			1	1	6	4
Wisconsin.		4					4	4
Total.	588	432	18	17	504	474	1,110	923
Total for year ended June 30, 1910.	633	444	18	16	470	446	1,121	906

## FRUIT DISTILLERIES REGISTERED AND OPERATED.

## STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1911, BY COLLECTION DISTRICTS.

Districts.	Registr-ed.	Oper-ated.	Districts.	Registr-ed.	Oper-ated.
Arkansas.	3	3	New Mexico.	5	5
California:			New York:		
First district.	87	85	First district.	1	1
Fourth district.	70	65	Fourteenth district.	15	12
Sixth district.	54	52	Twenty-first district.	2	1
Connecticut.	27	25	Twenty-eighth district.	12	11
Georgia.	1	1	North Carolina, fourth district.	16	15
Hawaii.	1	1	Ohio:		
Indiana:			First district.	1	1
Sixth district.	3	3	Tenth district.	14	14
Seventh district.	10	10	Eighteenth district.	14	14
Kentucky:			Oregon.	2	2
Second district.	16	16	Pennsylvania:		
Fifth district.	8	8	First district.	3	3
Seventh district.	1	1	Ninth district.	1	1
Eighth district.	8	8	Tennessee.	2	2
Maryland.	2	2	Texas, fourth district.	4	3
Massachusetts, third district.	1	1	Virginia:		
Michigan:			Second district.	8	8
First district.	1	1	Sixth district.	63	63
Fourth district.	1	1	Washington.	2	2
Missouri:			West Virginia.	1	1
First district.	6	5	Total.	504	474
Sixth district.	1	1			
New Hampshire.	1	1			
New Jersey:					
First district.	15	15			
Fifth district.	21	13			

## CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.

NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1911, BY COLLECTION DISTRICTS.

Districts.	DISTRICTS										DISTRICTS										Total.	
	Daily spirit capacity not exceeding 30 gallons.	Daily grain capacity not exceeding 5 bushels.	Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.	Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.	Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.	Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.	Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.	Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.	Daily grain capacity exceeding 500 bushels.	Regis- tered.	Oper- ated.											
Alabama.																						2
Arkansas.	10	9	6	5	4	4	1	1	2	2												12
Connecticut.																						13
Florida.	1	1			1	1																2
Georgia.																						8
Hawaii.																						7
Illinois:																						1
First district.																						1
Fifth district.																						4
Eighth district.																						2
Indiana:																						3
Sixth district.																						5
Seventh district.	2	2	2	2			1		2	1		1	1									7
Kentucky:																						5
Second district.	39	28	24	19	15	9	5	2	3			1	1	1	5	5	4	7	7	60	42	
Fifth district.	3	3	3	3																		61
Sixth district.																						12
Seventh district.	6	2	4	2	2																	15
Eighth district.	38	34	36	31	3	3	3	3	2	4	2											20
Maryland.	4	2	1	1	3	1	1		7	4												61
Massachusetts, third district.																						27
Missouri:																						1
First district.	3	1	2		3	3	4	4	1	1	1											9
Sixth district.	5	2	2		5	4	3	2	4	2	1	1	1	1	2	2						12
Montana.																						1
Nebraska.																						2
New York:																						2
Fourteenth district.																						1
Twenty-first district.																						2
Twenty-eighth district.									1													1
North Carolina, fifth district.																						5
Ohio:																						5
First district.																						1
Tenth district.																						3
Eleventh district.																						8
Eighteenth district.																						5
Pennsylvania:																						5
First district.																						8
Ninth district.	1	1					2	2	4	3	5	3	4	3	2	2	4	4	1	1	22	
Tweelfth district.							2	2	5	1	2	2	2	2	2	2	7	6	1	1	10	
Twenty-third district.									2	2	22	12	6	5	22	12	7	6	16	16	75	
South Carolina.	4		1		4		3		4	1	4			5	1	4						2
Tennessee.																						25
Virginia:																						2
Second district.																						16
Sixth district.	8	1	1	1	7		2	2	16	14	4	2	1	1	3	3	3	1	1	1	34	
West Virginia.	2	2			3	2	1		1	1	1	1										3
Wisconsin, first district.																						4
Total.	126	88	82	64	56	32	44	22	92	53	29	16	60	40	113	98	112	107	588	432		

NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1911, BY STATES AND TERRITORIES.

States or Territories.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama.....																		
Arkansas.....	10	9	6	5	4	4	1	1	2	2			2					
Connecticut.....																		
Delaware.....																		
District of Columbia.....																		
Florida.....	1	1			1	1												
Georgia.....																		
Hawaii.....																		
Illinois.....																		
Indiana.....	2	2	2	2			1	1	1	1								
Kentucky.....	86	67	67	55	20	12	8	4	12	4	1	1	9	9	68	63	6	6
Maryland.....	4	2	1	1	3	1	1	7	4		1	1	11	10	51	48	9	8
Massachusetts.....																		
Missouri.....	8	3	4		8	7	7	6	5	3	2	1	1	1	1	1	1	1
Montana.....																		
Nebraska.....																		
New York.....																		
North Carolina.....																		
Ohio.....																		
Pennsylvania.....	1	1			5	4	12	6	30	18	10	8	24	14	13	11	6	6
South Carolina.....																	21	21
Tennessee.....	4		1	1	4		3		4	1	4		5	1	4			
Virginia.....	8	1	1	1	7	2	1	20	18	3	1	9	9	8	6			
West Virginia.....	2	2			3	2	1											
Wisconsin.....																		
Total.....	126	88	82	64	56	32	44	22	92	53	29	16	60	40	113	98	112	107
Total for year ended June 30, 1910.....	155	100	111	73	66	36	44	18	102	68	35	19	57	36	113	96	105	98

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1911, BY COLLECTION DISTRICTS.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.
Arkansas.....	Bushels. 1,455	Bushels. 40	Bushels. 721	Bushels. 11,494	Bushels. 54,903		Bushels. 2,732,137		Bushels. 13,710	Gallons. 54,903 2,732,137
California:										
First district.....		69		42			69,268	10,088	111	69,268 10,088
Fourth district.....										
Sixth district.....										
Connecticut.....	8,605	6,121		15,969 4,404	12,645 32,892					
Florida.....										
Hawaii.....										
Illinois:										
Fifth district.....	629,480			263,188	5,394,588					6,287,256
Eighth district.....	214,903			35,914	1,862,633					2,113,453
Indiana:										
Sixth district.....	224,244			86,070	1,864,435	6,069				2,180,818
Seventh district.....	429,213	69		67,535	3,234,467					3,731,284
Kentucky:										
Second district.....	151,450			78,181	990,543					1,220,174
Fifth district.....	594,925	5,940	180	842,936	3,657,911					5,101,892
Sixth district.....	129,341	80		191,955	764,500	1,952				1,087,888
Seventh district.....	197,483			242,412	1,150,891					1,590,786
Eighth district.....	99,626	46	48	119,274	616,715					835,709
Louisiana.....										
Maryland.....	262,403			913,128	127,428					1,327,117
Massachusetts, third district.....	6,980			12,224	12,941					32,145
Michigan, first district.....										5,933,130
Missouri:										7,815,015
First district.....	4,030	283		4,088	30,931					39,332
Sixth district.....	11,858	471		9,150	62,930					84,409
Montana.....	505			265	3,390					4,160
Nebraska.....	53,319			16,173	424,695	117				494,304
New York:										
First district.....	1,175			1,175						2,350
Fourteenth district.....	144,776			246,743	300,283					691,802
Twenty-first district.....	87,980			3,730	185,107					276,817
Ohio:										
First district.....	246,205	3,619		288,442	1,558,564	3,624				2,100,454
Tenth district.....	23,290	4,752		30,074	139,588					197,704
Eleventh district.....	72			228	456					756
Eighteenth district.....	3,714	1,850		16,746	3,419					25,729

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1911, BY COLLECTION DISTRICTS—Continued.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Bushels.	Bushels.	Gallons.
Pennsylvania:											
First district.....	34,306	.....	45	163,947	.....	.....	.....	.....	203,298	.....	.....
Ninth district.....	12,378	2,451	.....	86,007	9,387	.....	.....	.....	110,223	.....	.....
Twelfth district.....	3,687	443	.....	33,384	440	.....	.....	.....	37,954	.....	.....
Twenty-third district.....	331,856	1,721	.....	1,423,210	89,352	1,410	.....	19,178	1,866,727	.....	.....
South Carolina.....	1,912	.....	.....	1,830	.....	.....	.....	7,355,568	3,306	7,048	7,355,568
Tennessee.....	597	.....	.....	231	.....	2,732	.....	.....	.....	3,560	.....
Virginia:											
Second district.....	24,589	.....	.....	27,168	151,643	.....	.....	.....	203,340	.....	.....
Sixth district.....	16,836	.....	.....	15,025	93,677	.....	.....	.....	125,538	.....	.....
West Virginia.....	8,453	.....	.....	29,779	1,613	.....	.....	.....	39,845	.....	.....
Wisconsin, first district.....	85,426	.....	2,312	99,730	399,748	.....	.....	.....	4,467	591,683	.....
Total.....	4,053,262	21,765	2,585	5,376,018	23,247,004	13,172	.....	44,363,133	53,824	32,767,630	44,363,133

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1911, BY STATES AND TERRITORIES.

States and Territories.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Bushels.	Bushels.	Gallons.
Arkansas.....	1,455	40	.....	721	11,494	.....	.....	.....	13,710	.....	.....
California.....	69	.....	.....	42	54,903	.....	.....	2,811,493	.....	55,014	2,811,493
Connecticut.....	8,605	.....	.....	15,069	12,645	.....	.....	.....	37,219	.....	.....
District of Columbia.....	48,709	.....	.....	385	73,471	.....	.....	.....	22,908	145,473	.....
Florida.....	6,121	.....	.....	4,404	32,892	.....	.....	.....	43,417	.....	.....
Hawaii.....	.....	.....	.....	.....	.....	.....	.....	32,354	2,715	2,715	32,354
Illinois.....	844,383	.....	.....	299,102	7,257,224	.....	.....	.....	8,400,709	.....	.....
Indiana.....	633,457	69	.....	153,605	5,098,902	6,069	.....	.....	5,912,102	.....	.....
Kentucky.....	1,172,825	6,066	228	1,474,758	7,180,620	1,952	.....	.....	227,851	9,836,449	227,851
Louisiana.....	.....	.....	.....	.....	.....	.....	.....	12,403,237	.....	12,403,237	.....
Maryland.....	213,694	.....	.....	912,743	53,957	.....	.....	.....	1,250	1,181,644	.....
Massachusetts.....	6,980	.....	.....	12,224	12,941	.....	.....	.....	5,933,130	32,145	5,933,130
Michigan.....	.....	.....	.....	.....	.....	.....	.....	7,815,015	.....	7,815,015	.....
Missouri.....	15,888	754	.....	18,235	93,861	.....	.....	.....	123,741	.....	.....
Montana.....	505	.....	.....	265	3,390	.....	.....	.....	4,160	.....	.....
Nebraska.....	53,319	.....	.....	16,173	424,695	117	.....	.....	494,304	.....	.....
New York.....	233,931	.....	.....	251,645	485,390	.....	.....	.....	970,969	7,754,485	7,754,485
Ohio.....	273,281	10,221	.....	335,490	1,702,027	3,624	.....	.....	2,324,643	.....	.....
Pennsylvania.....	382,227	4,615	45	1,711,548	99,179	1,410	.....	.....	19,178	2,218,202	.....
South Carolina.....	1,912	.....	.....	1,830	.....	.....	.....	7,355,568	3,306	7,048	7,355,568
Tennessee.....	597	.....	.....	231	2,732	.....	.....	.....	3,560	.....	.....
Virginia.....	41,425	.....	.....	42,133	245,320	.....	.....	.....	328,678	.....	.....
West Virginia.....	8,453	.....	.....	29,779	1,613	.....	.....	.....	39,845	.....	.....
Wisconsin.....	85,426	.....	2,312	99,730	399,748	.....	.....	.....	4,467	591,683	.....
Total.....	4,053,262	21,765	2,585	5,376,018	23,247,004	13,172	.....	44,363,133	53,824	32,767,630	44,363,133
Total for fiscal year ended June 30, 1910.....	3,704,740	10,316	2,733	5,042,471	20,547,427	11,502	.....	42,293,073	8,248	29,327,437	42,293,073

The average yield per bushel of grain was  $\frac{151,137,079}{32,767,630} = 4.61$  + gallons of spirits.

The average yield per gallon of molasses used for the production of spirits was  $\frac{21,034,257}{41,014,190} = .527$  + of a gallon.

The average yield per gallon of molasses used for the production of rum was  $\frac{2,631,060}{3,348,943} = .785$  + of a gallon.

<sup>1</sup> This total includes not only what is known commercially as molasses, but all liquids brought upon distillery premises for the production of distilled spirits, many of which contain less saccharine matter than does commercial molasses.

## COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURING THE LAST TWO FISCAL YEARS.

Years.	Grain used.	Spirits produced from grain.	Molasses used to produce spirits.	Spirits produced from molasses.	Molasses used to produce rum.	Rum produced.
1910.....	Bushels.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1911.....	29,327,437 32,767,630	133,396,702 151,137,079	39,392,697 41,014,190	20,587,200 21,634,257	2,900,376 3,348,943	2,253,624 2,631,060

## STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEARS 1910 AND 1911 COMPARED.

Districts.	Fiscal year 1911.			Total production, fiscal year 1910.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.	
	Gallons.	Gallons.	Gallons.	
Alabama.....	43,743.0	18,911.7	62,654.7	38,223
Arkansas.....	2,391,248.3	5,194,618.6	7,585,866.9	7,185,116
First California.....	50,572.6	1,123,704.5	1,172,337.1	1,097,867
Sixth California.....	9,796.8	998,105.5	1,007,902.6	1,094,390
Colorado.....	138,254.1	39,531.5	177,785.6	136,767
Connecticut.....	158,780.2	158,780.2	212,837	11,773
Florida.....	72.0	72.0	19,467	7,734
Georgia.....	18,160.0	8,991.4	27,151.4	19,467
Hawaii.....	30,616,427.7	30,616,427.7	28,480,595	9,539,052
First Illinois.....	9,851,314.2	9,851,314.2	10,302,339.3	293.1
Fifth Illinois.....	10,302,339.3	10,302,632.4	9,700,808	53,305.2
Eighth Illinois.....	18,232,984.1	18,286,289.3	16,082,912	18,286
Thirteenth Illinois.....	5,653,277.7	21,679.1	5,674,956.8	5,701,027
Sixth Indiana.....	24,157,297.5	70,426.5	24,227,724.0	17,284,173
Seventh Indiana.....	5,131,061.9	5,131,061.9	5,472,693	5,131
Seventh Kentucky.....	7,399,433.5	32.0	7,399,465.5	6,106,806
Eighth Kentucky.....	3,699,820.1	547.8	3,700,367.9	3,110,536
Louisiana.....	9,639,497.9	9,639,497.9	8,869,832	8,869
Maryland.....	5,436,797.3	33,553.8	5,470,351.1	3,808,376
Third Massachusetts.....	4,769,197.3	269.5	4,769,466.8	4,295,780
First Michigan.....	1,215,409.1	415.0	1,215,824.1	2,376,488
Fourth Michigan.....	40.0	40.0	205	40.0
Minnesota.....	146,066.3	10,437.3	156,503.6	72,983
First Missouri.....	383,372.7	333,372.7	263,784	13,523.1
Sixth Missouri.....	13,523.1	13,523.1	8,721	2,293,135.9
Montana.....	1,593.8	1,593.8	597	2,293,135.9
Nebraska.....	26,888.4	26,888.4	19,151	2,293,135.9
New Hampshire.....	41,047.4	41,047.4	47,224	1,593.8
First New Jersey.....	1,195.0	1,195.0	103	1,195.0
Fifth New Jersey.....	5,930,414.3	1,756.3	5,932,170.6	5,044,863
New Mexico.....	2,312,458.7	26,506.0	2,338,964.7	2,830,343
First New York.....	1,332,624.2	1,238.4	1,333,862.6	851,709
Second New York.....	25,102.0	25,102.0	39,479	847.0
Third New York.....	847.0	847.0	599	2
Fourteenth New York.....	9,048,225.0	854.4	9,049,079.4	8,203,958
Tenth Ohio.....	974,671.3	164,581.7	1,139,253.0	1,014,876
Eleventh Ohio.....	2,774.2	2,774.2	1,139,253.0	1,014,876
Eighteenth Ohio.....	104,826.5	9,104.8	113,931.3	101,586
Oklahoma.....	932.3	932.3	407	932.3
Oregon.....	866,657.0	3,985.3	870,642.3	660,293
Ninth Pennsylvania.....	448,284.2	7,491.7	455,775.9	320,247
Twelfth Pennsylvania.....	159,150.6	159,150.6	140,023	159,150.6
Twenty-third Pennsylvania.....	8,112,423.8	8,112,423.8	8,201,534	8,112,423.8
South Carolina.....	398,466.7	398,466.7	610,034	12,169.3
Tennessee.....	12,169.3	12,169.3	610,034	12,169.3
Third Texas.....	255.0	255.0	255.0	255.0
Fourth Texas.....				

## STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEARS 1910 AND 1911 COMPARED—Continued.

Districts.	Fiscal year 1911.			Total production, fiscal year 1910.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.	
	Gallons..	Gallons..	Gallons..	Gallons..
Second Virginia.....	765,537.3	3,627.0	789,164.3	594,736
Sixth Virginia.....	480,965.6	60,365.2	541,330.8	382,512
Washington.....	171,705.6	727.4	172,433.0	175
West Virginia.....	2,629,530.6	38.0	171,743.6	197,414
First Wisconsin.....	2,629,530.6	2,629,530.6	2,629,530.6	2,629,530.6
Second Wisconsin.....				
Total.....	175,402,395.5	7,953,131.9	183,355,527.4	163,893,060

## STATEMENT SHOWING, BY STATES AND TERRITORIES, THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR 1911.

STATES AND TERRITORIES.	Fiscal year 1911.			Total production.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.	
	Gallons.	Gallons.	Gallons.	
Alabama.....				
Alaska.....				
Arizona.....				
Arkansas.....	43,743.0	18,911.7	62,654.7	62,654.7
California.....	2,451,617.7	7,316,488.9	9,768,106.6	9,768,106.6
Colorado.....	138,254.1	38,244.0	176,498.1	176,498.1
Connecticut.....	453,014.8	158,780.2	611,795.0	611,795.0
Delaware.....	18,160.0	8,991.4	27,151.4	27,151.4
District of Columbia.....				
Florida.....				
Georgia.....				
Hawaii.....				
Idaho.....	49,467,741.9	28,535,323.4	77,002.7	40,467,741.9
Illinois.....				
Indiana.....				
Iowa.....				
Kansas.....				
Kentucky.....	46,040,890.7	9,639,497.9	55,679.6	46,133,576.1
Louisiana.....				
Maine.....	4,983,782.5	4,769,197.3	9,752.8	5,017,336.3
Maryland.....				
Massachusetts.....	4,983,782.5	4,769,197.3	9,752.8	4,769,466.8
Michigan.....	1,215,409.1	455.0	1,215,864.1	1,215,864.1
Minnesota.....				
Mississippi.....				
Missouri.....	529,439.0	10,437.3	539,876.3	539,876.3
Montana.....				
Nebraska.....				
Nevada.....				
New Hampshire.....				
New Jersey.....				
New Mexico.....				
New York.....	9,575,497.2	54,602.7	9,630,099.9	847.0
North Carolina.....				
North Dakota.....				
Ohio.....	10,130,497.0	174,540.9	10,305,037.9	10,305,037.9
Oklahoma.....				
Oregon.....				
Pennsylvania.....	9,586,515.6	11,477.0	9,597,092.6	1,287.5
Rhode Island.....				
South Carolina.....				
South Dakota.....				
Tennessee.....				
Texas.....	12,169.3	255.0	12,169.3	255.0
Utah.....				
Vermont.....				
Virginia.....	1,246,502.9	63,992.2	1,310,495.1	727.4
Washington.....				
West Virginia.....	171,705.6	38.0	171,743.6	171,743.6
Wisconsin.....	2,629,530.6	2,629,530.6	2,629,530.6	2,629,530.6
Wyoming.....				
Total.....	175,402,395.5	7,953,131.9	183,355,527.4	183,355,527.4

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1911, BY COLLECTION DISTRICTS.

Districts.	Gallons.	Districts.	Gallons.
Alabama.....	96,442.2	New Jersey:	
Arkansas.....		First district.....	645,278.6
California:		Fifth district.....	1,651,378.6
First district.....	3,299,935.2	New Mexico.....	16,538.9
Fourth district.....	203,213.5	New York:	
Sixth district.....	105,702.7	First district.....	1,617,469.0
Colorado.....	107,708.4	Second district.....	9,957,753.2
Connecticut.....	1,001,270.1	Third district.....	3,300,616.4
Florida.....	925,343.9	Fourteenth district.....	481,759.5
Georgia.....		Twenty-first district.....	403,016.1
Hawaii.....	34,528.8	Twenty-eighth district.....	2,581,459.6
Illinois:		North Carolina:	
First district.....	6,070,986.6	Fourth district.....	
Fifth district.....	6,233,249.9	Fifth district.....	
Eighth district.....	5,832.2	North and South Dakota:	
Thirteenth district.....	288,735.4	Ohio:	
Indiana:		First district.....	10,914,842.6
Sixth district.....	1,273,824.7	Tenth district.....	930,588.5
Seventh district.....	205,159.0	Eleventh district.....	506,341.3
Iowa:		Eighteenth district.....	1,658,379.5
Third district.....	110,612.9	Oklahoma.....	
Fourth district.....	91,395.0	Oregon.....	
Kansas.....		Pennsylvania:	
Kentucky:		First district.....	8,420,806.3
Second district.....	341,470.0	Ninth district.....	325,557.6
Fifth district.....	5,726,744.0	Twelfth district.....	728,633.8
Sixth district.....	718,252.5	Twenty-third district.....	3,206,515.3
Seventh district.....	84,654.8	South Carolina.....	
Eighth district.....	57,092.2	Tennessee.....	
Louisiana.....	860,833.7	Texas:	
Maryland.....	6,990,358.0	Third district.....	312,466.9
Massachusetts, third district.....	5,735,290.6	Fourth district.....	170,134.3
Michigan:		Virginia:	
First district.....	408,427.1	Second district.....	2,450,964.0
Fourth district.....	70,179.0	Sixth district.....	232,676.4
Minnesota.....	1,576,324.3	Washington.....	369,935.4
Missouri:		West Virginia.....	300,988.5
First district.....	3,108,549.1	Wisconsin:	
Sixth district.....	1,764,143.7	First district.....	2,000,705.3
Montana.....	77,235.1	Second district.....	124,693.6
Nebraska.....	462,359.1	Total.....	103,518,837.6
New Hampshire.....	93,818.2		

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1911, BY STATES AND TERRITORIES.

States or Territories.	Gallons.	States or Territories.	Gallons.
Alabama.....		Nebraska.....	462,359.1
Alaska.....		Nevada.....	93,818.2
Arizona.....	12,675.3	New Hampshire.....	2,296,657.2
Arkansas.....	96,442.2	New Jersey.....	3,863.0
California.....	3,608,851.4	New Mexico.....	18,402,973.8
Colorado.....	107,703.4	New York.....	
Connecticut.....	781,450.0	North Carolina.....	
Delaware.....	364,964.4	North Dakota.....	
District of Columbia.....	405,417.2	Ohio.....	11,010,151.9
Florida.....	925,343.9	Oklahoma.....	
Georgia.....		Oregon.....	346,306.0
Hawaii.....	34,528.8	Pennsylvania.....	12,687,812.9
Idaho.....		Rhode Island.....	219,820.1
Illinois.....	12,598,835.1	South Carolina.....	
Indiana.....	1,508,982.7	South Dakota.....	
Iowa.....	202,007.9	Tennessee.....	1,558,425.6
Kansas.....		Texas.....	491,601.2
Kentucky.....	6,928,817.5	Utah.....	27,078.1
Louisiana.....	860,833.7	Vermont.....	
Maine.....		Virginia.....	2,683,640.4
Maryland.....	6,219,976.4	Washington.....	369,935.4
Massachusetts.....	5,735,290.6	West Virginia.....	369,985.8
Michigan.....	478,606.1	Wisconsin.....	2,125,398.9
Minnesota.....	1,576,324.3	Wyoming.....	
Mississippi.....		Total.....	103,518,837.6
Missouri.....	4,872,602.8		
Montana.....	50,157.0		

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1911, BY COLLECTION DISTRICTS.  
SPIRITS GAUGED IN 1911.

SPIRITS GAUGED IN 1911.

Distilled spirits other than fruit brandies.						
Collection districts.		Withdrawn from warehouse.				
Deposited in warehouse.	On payment of the tax.	For denaturation.	For scientific purposes and use of United States.	For export.	For transfer to manufacturing warehouses.	Dumped for rectification.
Alabama . . . . .	4,706.3			90,097.5	96,442.2	4,766.3
Arkansas . . . . .	32,618.3	3,599,629.4	514,774.3	2,550.4	2,770,775.4	291,035.6
First California . . . . .	2,391,248.3	50,772.6	50,772.0		9,357,131.8	22,770,712.4
Fourth California . . . . .	50,772.6	166.5	9,796.8		23,213.5	1,943,408.5
Sixth California . . . . .	9,796.8	237,631.1	9,796.8		187.5	2,420,331.5
Connecticut . . . . .	138,294.1	125,270.2	145,440.5		1,018,225.0	2,298,293.2
Florida . . . . .	138,780.2	165,680.8	19,784.7	450.6	715,326.3	2,358,355.5
Georgia . . . . .	18,160.0	38,996.3	38,996.3		1,018,270.1	44,408.8
Hawaii . . . . .	26,449,680.0	26,758,777.3	173,558.8		925,343.9	19,856.7
Fifth Illinois . . . . .	9,581,314.2	8,714,401.9	845,272.3			139,798.8
Thirteenth Illinois . . . . .	10,310,339.3	8,682,666.6	796,266.9			11,066,216.0
Sixth Indiana . . . . .	18,232,938.1	17,232,599.2	8,315.9			6,167,241.8
Third Iowa . . . . .						6,167,241.8
Fourth Iowa . . . . .						6,167,241.8
Kansas . . . . .	5,653,217.7	3,356,121.4		185.1	7,199.3	9,763,255.1
Second Kentucky . . . . .	24,157,257.5	12,883,609.9	94.3	36,774.2	4,973,023.1	47,598,391.9
Fifth Kentucky . . . . .	7,399,493.5	5,250,613.8	239.2	13,731.6	3,885,500.6	8,863,030.5
Sixth Kentucky . . . . .	7,399,493.5	3,778,292.8		13,258.0	78,453.1	11,356,082.4
Seventh Kentucky . . . . .	3,659,820.1	2,873,111.7		1,982.2	94,654.8	32.0
Eighth Kentucky . . . . .	9,630,497.9	2,717,286.2	6,930,881.8	1,881.2	57,696.2	6,717,700.0
Louisiana . . . . .	5,436,797.3	4,368,681.3	2,051,732.4	20,025.5	765,720.6	20,940,427.9
Maryland . . . . .	4,639,197.3	2,130,881.1	1,358,886.6	1,446,056.2	860,838.7	73,853.7
Third Massachusetts . . . . .	4,769,197.3	2,130,881.1		27,483.4	6,286,400.2	23,483.2
Fourth Michigan . . . . .	1,215,409.1				5,042,451.0	5,735,200.6
First Michigan . . . . .					3,322,132.9	20,152,555.3
Minnesota . . . . .	146,065.3	106,003.5			408,227.1	3,106,065.2
First Missouri . . . . .	383,372.7	822,184.3			1,382,219.0	1,338,547.3
Sixth Missouri . . . . .					1,223,981.2	3,108,549.1
Total gangled . . . . .					2,727,440.0	25,072.5
Fruit brandies produced and withdrawn from bonded warehouses, tax paid and free of tax; also that used for fortification of sweet wine.					1,501,664.6	31,009.7

<sup>1</sup> Includes spirits removed direct from distilleries by pipe line for denaturation.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1911, ETC.—Continued.

Collection districts.	Distilled spirits other than fruit brandies.				
	Deposited in warehouse.	On payment of the tax.	For denaturation. <sup>1</sup>	Withdrawn from warehouse.	Fruit brandies produced and withdrawn from special bonded warehouses, tax paid and free of tax used for fortification of sweet wine.
Montana.....	13,593.1	401.6	1,817,531.5	15,070.6	149.9
Nebraska.....	2,288,155.9	1,412,531.5	7,005.0	15,070.6	149.9
New Hampshire.....	1,322,634.2	1,412,233.8	6,901.9	15,070.6	149.9
First New Jersey.....	5,380,414.3	3,928,232.0	3,08,375.8	1,806,802.3	12,433.0
Fifth New Jersey.....	2,312,458.7	2,118,987.7	20,965.3	36,479.9	3,479.9
New Mexico.....	1,322,634.2	1,412,233.8	6,901.9	15,070.6	149.9
First New York.....	2,312,458.7	2,118,987.7	20,965.3	3,479.9	3,479.9
Second New York.....	2,312,458.7	2,118,987.7	20,965.3	3,479.9	3,479.9
Third New York.....	2,312,458.7	2,118,987.7	20,965.3	3,479.9	3,479.9
Fourteenth New York.....	9,08,255.0	7,316,265.9	520,228.0	86.2	27.7
Twenty-first New York.....	94,671.3	2,774.2	6,907.7	1,356.4	456.3
Eighteenth Ohio.....	104,826.5	68,312.1	197,401.2	170,82.8	435.9
Fifth North Carolina.....	3,844.2	3,844.2	3,844.2	3,844.2	3,844.2
North and South Dakota.....	303,592.0	301.4	301.4	1,011.9	9,500,452.5
First Ohio.....	303,592.0	301.4	301.4	1,011.9	9,500,452.5
Tenth Ohio.....	25,225	25,225	25,225	774,482.1	10,614,812.6
Eleventh Ohio.....	433,680	433,680	433,680	3,400,588.3	3,400,588.3
Eighteenth Ohio.....	303,470	303,470	303,470	1,356,416.7	1,356,416.7
Kansas.....	47,150	47,150	47,150	1,356,379.5	1,356,379.5
Second Kentucky.....	13,050	13,050	13,050	9,104.8	9,104.8
Sixth Kentucky.....	471,600	471,600	471,600	3,197,069.6	3,197,069.6
Seventh Kentucky.....	1,506,622	1,506,622	1,506,622	5,676,321	5,676,321
Louisiana.....	2,381,435	2,381,435	2,381,435	289,405	289,405
Maryland.....	1,288,009	1,288,009	1,288,009	264,953	264,953
Third Massachusetts.....	435,247	435,247	435,247	309,575	309,575
First Michigan.....	1,632,184	1,632,184	1,632,184	698,267	698,267
Fourth Michigan.....	3,641,962	3,641,962	3,641,962	770,703	770,703
Minnesota.....	551,867	551,867	551,867	270,234	270,234
First Missouri.....	414,287	414,287	414,287	235,242	235,242
Sixth Missouri.....	436,208	436,208	436,208	Oregon.....	Oregon.....
Montana.....	200,927	200,927	200,927	1,012,215.6	1,012,215.6
Total.....	175,402,305.5	132,068,636.5	11,682,887.9	2,384,542.9	1,292,825.9
				133,113.0	91,388,561.4
				103,518,887.6	15,295,677.6
				533,137,268.3	

<sup>1</sup> Includes spirits removed from distilleries by pipeline for denaturation.

## FERMENTED LIQUORS.

## STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE PRODUCTION OF FERMENTED LIQUORS DURING THE FISCAL YEAR 1911.

Districts.	Barrels.	Districts.	Barrels.
Alabama.....	13,290	First New Jersey.....	192,635
Arkansas.....	10,025	Fifth New Jersey.....	3,225,526
First California.....	721,074	New Mexico.....	23,025
Fourth California.....	245,314	First New York.....	3,453,574
Sixth California.....	207,736	Second New York.....	211,806
Colorado.....	451,182	Third New York.....	5,305,138
Connecticut.....	1,385,317	Fourteenth New York.....	1,902,933
Florida.....	18,350	Twenty-first New York.....	844,022
Georgia.....	120,455	Twenty-eighth New York.....	1,924,970
Hawaii.....	16,683	Fourth North Carolina.....	
First Illinois.....	2,364,703	Fifth North Carolina.....	
Fifth Illinois.....	3,405,326	North and South Dakota.....	52,345
Eighth Illinois.....	618,395	First Ohio.....	1,945,326
Thirteenth Illinois.....	404,338	Tenth Ohio.....	404,338
Sixth Indiana.....	1,395,971	Eleventh Ohio.....	1,315,216
Seventh Indiana.....	766,383.2	Eighteenth Ohio.....	
Third Iowa.....	270,234	Oklahoma.....	
Fourth Iowa.....	235,242	First Pennsylvania.....	245,601
Kansas.....	5,676,321	Ninth Pennsylvania.....	3,264,703
Second Kentucky.....	25,225	Twelfth Pennsylvania.....	305,703
Fifth Kentucky.....	433,680	Twenty-third Pennsylvania.....	1,498,251
Sixth Kentucky.....	303,470	South Carolina.....	2,743,075
Seventh Kentucky.....	47,150	Tennessee.....	5,258
Eighth Kentucky.....	13,050	Third Texas.....	256,395
Louisiana.....	471,600	Fourth Texas.....	566,796
Maryland.....	1,506,622	Second Virginia.....	112,000
Third Massachusetts.....	2,381,435	Sixth Virginia.....	74,855
First Michigan.....	1,288,009	Washington.....	115,618
Fourth Michigan.....	435,247	West Virginia.....	881,311
Minnesota.....	1,632,184	First Wisconsin.....	363,230
First Missouri.....	3,641,962	Second Wisconsin.....	4,458,144
Sixth Missouri.....	551,867	Total.....	823,203
Montana.....	414,287		
Nebraska.....	436,208		
New Hampshire.....	200,927		
Total.....	175,402,305.5		1,433,283,123

<sup>1</sup> Includes 66,272 barrels removed from breweries for export free of tax. See p. 32 for number of barrels of fermented liquors tax paid.

## STATEMENT SHOWING, BY STATES AND TERRITORIES, THE PRODUCTION OF FERMENTED LIQUORS DURING THE FISCAL YEAR 1911.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alabama.....	13,290	Nebraska.....	436,208
Alaska.....	6,283	Nevada.....	18,740
Arizona.....	15,147	New Hampshire.....	260,395
Arkansas.....	10,025	New Jersey.....	3,418,162
California.....	1,215,405	New Mexico.....	8,777
Colorado.....	485,072	New York.....	13,732,743
Connecticut.....	736,146	North Carolina.....	
Delaware.....	142,017	North Dakota.....	
District of Columbia.....	280,721	Ohio.....	4,573,275
Florida.....	18,350	Oklahoma.....	
Georgia.....	129,455	Oregon.....	
Hawaii.....	16,683	Pennsylvania.....	245,002
Idaho.....	23,780	Rhode Island.....	7,811,731
Illinois.....	6,680,254	South Carolina.....	649,171
Indiana.....	1,469,030	South Dakota.....	5,258
Iowa.....	511,586	Tennessee.....	256,395
Kansas.....	822,555	Texas.....	678,796
Kentucky.....	471,500	Vermont.....	140,123
Louisiana.....	532	Virginia.....	190,473
Maine.....	1,077,684	Washington.....	875,028
Maryland.....	2,381,435	West Virginia.....	363,330
Massachusetts.....	1,724,156	Wisconsin.....	5,287,347
Michigan.....	1,652,184	Wyoming.....	16,110
Minnesota.....	4,223,760	Total.....	1,63,283,123
Mississippi.....	241,385		
Missouri.....			
Montana.....			

<sup>1</sup> Includes 66,272 barrels removed from breweries for export free of tax. See p. 32 for number of barrels of fermented liquors tax paid.

## LAW DIVISION.

Seizures of property for violation of internal-revenue laws were made during the year ended June 30, 1911, as follows:

Articles.		Quantity.	Value.
Distilled spirits.....	gallons.	94,121	\$67,718.00
Tobacco.....	pounds.	2,983	361.00
Cigars.....		92,214	647.00
Oleomargarine.....	pounds.	30,968	5,048.00
Butter.....	do.	103,605	15,850.00
Registered grain distilleries.....		5	3,502.00
Registered fruit distilleries.....		4	8,473.00
Miscellaneous property, which includes illicit distilleries, wagons and teams used for transportation of illicit spirits, and other personal property.....			151,681.00
Total.....			253,880.00
Total value of seizures during fiscal year ended June 30, 1910.....			260,803.84
Total number of seizures during fiscal year ended June 30, 1911.....		3,046	
Total number of seizures during fiscal year ended June 30, 1910.....		3,184	

## ABSTRACT OF SEIZURES.

The following is an abstract of seizures of property for violation of internal-revenue laws for the fiscal year ended June 30, 1911, according to States and Territories:

State or Territory.	Seizures.	Distilled spirits.		Tobacco.		Cigars.		Distilleries and other miscellaneous property.	Total value.
		Gallons.	Value.	Pounds.	Value.	Number.	Value.		
Alabama.....	388	28	\$75.00					\$24,873.00	\$24,948.00
Arkansas.....	7	576	620.00					50.00	670.00
California (includes Nevada).....	8	318	415.00						415.00
Colorado.....	10	80	227.00						227.00
Connecticut (includes Rhode Island).....	8	266	52.00						59.00
Florida.....	58	637	910.00	46	\$23.00	732	\$7.00		1,504.00
Georgia.....	749	530	733.00			25	2.00	63,168.00	63,903.00
Hawaii.....	1	210	150.00						150.00
Illinois.....	82	1,284	204.00	15	12.00	12,758	53.00	1,610.00	1,879.00
Indiana.....	17	598	1,155.00			507	1.00	1,166.00	2,322.00
Iowa.....	12	663	845.00			690	50.00	70.00	965.00
Kentucky.....	143	5,637	9,809.00			240	28.00	4,878.00	14,715.00
Louisiana (includes Mississippi).....	7	14	30.00			250	4.00	405.00	439.00
Maryland.....	41	4,371	9,261.00					14,537.00	23,798.00
Massachusetts.....	14	710	994.00			100	5.00	250.00	1,249.00
Michigan.....	5	340	472.00					3,898.00	4,370.00
Minnesota.....	5	20	99.00					5,267.00	5,357.00
Missouri.....	33	186	340.00			6,420	181.00		340.00
Nebraska.....	9	444	888.00						1,049.00

State or Territory.	Seizures.	Distilled spirits.		Tobacco.		Cigars.		Distilleries and other miscellaneous property.	Total value.
		Gallons.	Value.	Pounds.	Value.	Number.	Value.		
New Hampshire (includes Maine and Vermont).....	2	55	\$93.00						\$93.00
New Jersey.....	55	1,713	2,427.00			730	\$60.00	18,450	352.00
New Mexico.....	1								4.00
New York.....	190	2,594	2,462.00					30,390	143.00
North Carolina.....	290	1,025	708.00						22,380.00
North and South Dakota.....	2								595.00
Ohio.....	45	2,837	3,202.00					527	10.00
Oregon.....	2								1,869.00
Oklahoma.....	4	4	6.00						36.00
Pennsylvania.....	100	5,718	9,700.00	1,913	157.00	11,357	\$1.00		10,153.00
South Carolina.....	289	210	264.00	36	7.00				2,207.00
Tennessee.....	84	7	15.00	100	30.00			780	5,722.00
Texas.....	8	276	432.00					1,150	28.00
Virginia.....	409	55,035	18,130.00						28,704.00
Washington.....	14	4,108	2,146.00					503	60.00
West Virginia.....	40	198	293.00			143	42.00	1,295	12.00
Wisconsin.....	4	450	610.00						455.00
Total.....	3,046	94,121	67,718.00	2,983	361.00	92,214	\$47.00	185,154.00	253,880.00

## STATEMENT OF SALES.

The following is a statement of sales of Government property, sales under the provisions of section 3460, Revised Statutes, and under distraint during the fiscal year 1911:

<i>Sales of Government property.</i>	
Gross proceeds <sup>1</sup> .....	\$15,810.04
Tax paid by stamps.....	\$14,190.66
Expenses.....	48.00

Net proceeds..... 1,571.38

*Sales under section 3460.*

<i>Gross proceeds.....</i>	10,121.22
Tax paid by stamps.....	\$4,739.21
Expenses incident to seizure and sale <sup>2</sup> .....	2,376.27

Net proceeds..... 3,005.74

<i>Sales under distraint.</i>	
Gross proceeds.....	5,325.35
Tax paid by stamp.....	\$2,623.24
Expenses <sup>2</sup> .....	415.98

Net proceeds..... 2,276.03

<sup>1</sup> Represents sale of seized and distrained property bid in by the Government where there were no purchasers, and afterwards sold, and includes money derived from the sale of old typewriting machines, waste paper, old records, etc.  
<sup>2</sup> The deficiencies arising in certain cases were paid from the proper appropriation.

## OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise on hand July 1, 1910, and the number received from July 1, 1910, to July 1, 1911; also the number of offers rejected for the fiscal year ended June 30, 1911, with the amounts of tax, assessable penalty, and specific penalty accepted:

Offers on hand July 1, 1910.....	185
Offers received July 1, 1910, to June 30, 1911.....	5,885
Total.....	6,070
Offers accepted.....	4,271
Offers rejected.....	1,387
Offers otherwise disposed of.....	115
Total.....	5,773
On hand July 1, 1911 <sup>1</sup> .....	1,084
Amount received as tax.....	\$22,353.52
Amount received as assessable penalty.....	3,636.70
Amount received as specific penalty.....	288,457.23
Total.....	314,447.45

## MONEY PAID TO COLLECTORS.

The following is a statement of the amounts paid to collectors arising from the proceeds of in rem actions, judgments recovered in civil suits, fines and penalties received in criminal actions and as costs during the fiscal year ended June 30, 1911, as reported by clerks of United States courts (Form 158) and by collectors of internal revenue:

## AMOUNTS PAID TO COLLECTORS ARISING FROM THE PROCEEDS OF IN REM ACTIONS, ETC., DURING THE FISCAL YEAR.

Districts.	In rem cases, proceeds.	Judgments.				
		Civil suits (suits on bonds, etc.).	Fines and pen- alties.	Interest.	Costs.	Total.
Alabama.....		\$1,642.50		\$107.56	\$1,750.05	
Arkansas.....		1,075.00		85.24	1,160.24	
California:						
First district.....						
Fourth district.....						
Sixth district.....						
Colorado.....		150.00		285.94	435.94	
Connecticut.....		781.00		\$263.44	35.55	1,179.99
Florida.....		400.00		66.57	466.57	
Georgia.....	\$63.78	4,274.63		109.37	5,127.73	
Hawaii.....						
Illinois:						
First district.....	40.71	7,450.00		291.00	7,691.71	
Fifth district.....		150.00		70.01	220.01	
Eighth district.....		817.32		300.86	1,118.18	
Twentieth district.....		1,205.28		900.59	2,105.81	

<sup>1</sup> This does not include a large number of offers of compromise in corporation tax cases on hand July 1 (estimated at between 5,000 and 6,000), which had been received immediately prior thereto, and which owing to the work incident to the closing of the fiscal year could not be made up and tabulated at that date.

## AMOUNTS PAID TO COLLECTORS ARISING FROM THE PROCEEDS OF IN REM ACTIONS, ETC., DURING THE FISCAL YEAR.

Districts.	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civil suits (suits on bonds, etc.).	Fines and pen- alties.			
Indiana:						
Sixth district.....				350.00	.....	433.35
Seventh district.....				10.00	.....	26.60
Iowa:						
Third district.....				500.00	.....	504.46
Fourth district.....				680.00	.....	595.95
Kansas.....				510.00	.....	501.72
Kentucky:						
Second district.....				257.71	.....	257.71
Fifth district.....				265.09	.....	265.00
Sixth district.....				200.00	.....	200.00
Seventh district.....				113.00	.....	113.00
Eighth district.....	176.00	300.00	1,502.50	9.00	1,400.4 <sup>4</sup>	3,857.94
Louisiana.....				240.00	.....	149.13
Maryland.....	430.39		2,379.00		10.20	2,819.19
Massachusetts.....				3,528.71	.....	3,528.71
Michigan:						
First district.....				400.00	.....	103.21
Fourth district.....					.....	400.00
Minnesota.....						
Missouri:						
First district.....				12.37	.....	12.37
Sixth district.....	175.69		850.00		516.28	1,541.97
Montana.....						
Nebraska.....				800.00	.....	904.55
New Hampshire.....				1,533.84	.....	1,145.06
New Jersey:						
First district.....				850.00	.....	998.35
Second district.....				100.00	.....	100.00
Third district.....					23.99	23.98
Fourteenth district.....				524.00	7.84	567.24
Twenty-first district.....				491.00		491.00
Twenty-eighth district.....				300.00		300.00
North Carolina:						
Fourth district.....				3,907.37	.....	5,076.94
Fifth district <sup>1</sup> .....	3,962.76		845.00	3,452.07	172.00	1,547.32
North and South Dakota.....				279.52	.....	268.35
Ohio:						
First district.....				1,700.00	.....	1,932.63
Tenth district.....					589.14	1,429.14
Eleventh district.....				840.00	.....	50.00
Eighteenth district.....				100.00	.....	100.00
Oregon.....						
Pennsylvania:						
First district.....				175.00	2.00	.29
Ninth district.....						
Twelfth district.....						
Twenty-third district.....				1,039.00		15.69
South Carolina.....	241.00		303.00		98.29	1,508.29
Tennessee.....				2,220.30	240.00	103.19
Texas:						
Third district.....				300.00	.....	300.00
Fourth district.....				1,850.00	.....	1,850.00
Virginia:						
Second district.....				224.97	1,000.00	1,525.00
Sixth district.....				507.24	30.65	59.42
Washington.....					100.00	697.51
West Virginia.....						35.00
Wisconsin:					582.36	262.93
First district.....					100.00	845.31
Second district.....						44.29
Total.....				16,743.47	2,054.05	53,083.37
Total for fiscal year 1910.....				4,735.03	7,827.23	41,403.44
						1,723.61
						15,970.00
						71,728.37

<sup>1</sup> Additional amount received in compromise of judgments, \$3,070.00.

## CLAIMS FOR REWARD.

Claims for reward for information relative to violations of the internal-revenue laws, submitted under the provisions of circular 99, revised, and the circular of March 10, 1875, were presented and disposed of as follows:

Claims pending July 1, 1910.....	1
Claims presented during the fiscal year ended June 30, 1911.....	13
	<hr/>
Total.....	14
Claims disposed of during the fiscal year ended June 30, 1911.....	13
	<hr/>
Number of claims pending July 1, 1911.....	1

## REAL ESTATE ACQUIRED BY THE UNITED STATES UNDER THE INTERNAL-REVENUE LAWS.

The Commissioner of Internal Revenue has charge of all realty acquired under the provisions of the internal-revenue laws and is authorized, with the approval of the Secretary of the Treasury, to sell at public vendue the interest of the United States in such realty.

During the fiscal year ended June 30, 1911, the United States acquired title to real estate in seven cases, by sales by collectors under distraint proceedings.

Seven sales of real estate were made during 1910-11, wherein quit-claim deeds were executed to the purchasers; in two instances, however, to but a portion of the land acquired.

In one case it was held that the United States acquired no title to the land distrained upon, sold, and bid in for the Government.

Sales under distraint to private purchasers were made by collectors of internal revenue in three cases during the last fiscal year.

On July 1, 1910, one suit in ejectment was pending in the western judicial district of North Carolina. As the result of the compromise of the judgment effected in that case the United States attorney was authorized to dismiss the suit.

The following is a statement of the tracts or lots of land acquired under the internal-revenue laws and owned by the United States on the 30th day of June, 1911, aggregating about 2,000 acres:

Alabama.....	7
Florida.....	2
Georgia.....	9
Illinois, eighth district.....	1
Kentucky:	
Fifth district.....	1
Eighth district.....	1
Louisiana.....	2
North Carolina, fifth district.....	3
Oklahoma.....	1
Tennessee.....	10
Texas, fourth district.....	2
Virginia, sixth district.....	11
	<hr/>
Total.....	50

## SCHEDULE OF TAXES IN LITIGATION.

Districts.	Amount of taxes,	Remarks.
Connecticut.....	\$14,403.50	
Florida.....	2,956.57	
Georgia.....	34,964.86	
Kentucky, eighth.....	9,593.06	
Maryland.....	3,634.32	
Massachusetts.....	7,694.03	
New Jersey, fifth.....	1,971.75	
New York:		
First.....	20,965.26	Porto Rican bay rum.
Third.....	67,054.96	Mostly legacy taxes.
North Carolina:		
Fourth.....	6,480.54	
Fifth.....	2,167.81	Distillers' bonds.
Pennsylvania:		
First.....	3,202.72	
Twenty-third.....	1,019.20	
Total.....	176,128.64	

## SUITS AND PROSECUTIONS.

The following is a statement of internal-revenue cases handled by the circuit and district courts of the United States during the fiscal year ended June 30, 1911, as furnished this office by the Attorney General.

## CIVIL CASES.

Pending July 1, 1910.....	262
Commenced during fiscal year ended June 30, 1911.....	116
Terminated during same period.....	183
Judgments for the United States.....	61
Judgments against the United States.....	12
Dismissed or discontinued after payment of compromise.....	15
Dismissed or discontinued for other reasons.....	95
Appealed to circuit court of appeals.....	16
Appealed to Supreme Court.....	2
Trials by jury.....	14
Pending July 1, 1911.....	195

## CRIMINAL CASES.

Pending July 1, 1910.....	4,033
Commenced during year.....	4,259
Terminated.....	4,058
Convictions.....	2,216
Aequitatis.....	521
No pros or discontinued.....	1,286
Quashed or ruled out on demurrer.....	35
Plea guilty.....	1,645
July trials.....	1,082
Pending July 1, 1911.....	4,234

## VIOLATION OF OPIUM LAWS.

The reports of United States attorneys as far as received show proceedings for violation of the opium law (act of Oct. 1, 1900, secs. 37, 38, and 39) as follows:

Districts.	Disposition.	Sentence.
Colorado.....		Fine \$100 and costs; 30 days imprisonment.
Missouri:		
Eastern district.....	1 pleaded guilty.....	60 days imprisonment.
	2 convictions.....	Fine \$100 and 6 months imprisonment.
Western district.....	1 pleaded guilty.....	Fine \$100 and 1 year in jail. 6 months in jail; \$800 turned over to collector.
	.....do.....	60 days in jail.
Illinois, northern district.....	1 mistrial.....	Fine \$100 each.
Pennsylvania, western district.....	2 pleaded guilty.....	Compromise; \$250 paid.
Louisiana, eastern district.....	1 indicted.....	3 months imprisonment.
	2 pleaded guilty.....	Fined \$10 each.
New York, western district.....	2 convicted.....	Fined \$25 each and stand committed till paid.
	5 convicted.....	

In addition to the above there are 24 cases still pending which have not yet been brought to trial.

## MISCELLANEOUS DIVISION.

## OLEOMARGARINE, ADULTERATED BUTTER, PROCESS OR RENOVATED BUTTER, FILLED CHEESE, AND MIXED FLOUR.

The following tables show in detail operations under the law, act of August 2, 1886, as amended by act of May 9, 1902, in oleomargarine, adulterated butter, and process or renovated butter; also transactions in mixed flour under act of June 13, 1898, as amended by act of April 12, 1902, during fiscal year ended June 30, 1911.

No filled cheese was manufactured or tax paid during the year 1911.

A comparison of the figures for the year with those of the previous year will be found in the foreword of this report under the subject headings treated therein.

## SUMMARY OF OPERATIONS IN THE PRODUCT TAXED AT 10 CENTS PER POUND AT OLEOMARGARINE FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

Dr.	Pounds.
Stock on hand July 1, 1910.....	88,286
Exported and remaining unaccounted for July 1, 1910.....	469,365
Understatement of production.....	300
Quantity produced this year.....	5,830,995
Total.....	6,388,946
Cr.	
Quantity withdrawn tax paid.....	2,764,971
Exported and accounted for by evidence of exportation.....	2,976,845
Exported and unaccounted for June 30, 1911.....	546,804
Understatement of withdrawals.....	7,350
On hand June 30, 1911.....	92,916
Total.....	6,388,946

The following statement, by districts, shows the quantity, in pounds, of oleomargarine, taxed at the rate of 10 cents per pound, produced at manufactories; the quantity withdrawn therefrom tax paid; withdrawn for export for the fiscal year ended June 30, 1911;<sup>1</sup> also the stock remaining in manufactories June 30, 1911:

Districts.	Produced.	With- drawn tax paid.	With- drawn for export.	Remaining in manu- factories June 30, 1911.
Connecticut <sup>2</sup> .....	1,675,474	1,935,619	1,663,184	35,735
First Illinois.....	2,046,808	99,043	25,478	
Sixth Indiana.....	63,940	66,185		1,315
Kansas.....	203,075	141,103	63,691	1,140
Maryland <sup>4</sup> .....	2,248	2,248		
First Missouri.....	99,498	99,048		1,840
Fifth New Jersey.....	1,198,412	1,920	1,207,926	20,642
First Ohio.....	346,598	347,108		2,780
Eleventh Ohio.....	17,590	17,409		250
Eighteenth Ohio.....	1,140	1,000		80
Fourth Texas.....	175,522	153,280	20,500	3,600
Total.....	5,630,905	2,764,971	3,054,344	92,916

NOTE.—None of the artificially colored product lost or destroyed in manufactories during the fiscal year 1911.

<sup>1</sup> For detailed balance sheet, see summary of operations.

<sup>2</sup> Including the State of Rhode Island. No oleomargarine manufactured in the State of Connecticut.

<sup>3</sup> Includes the State of Oklahoma, but no oleomargarine produced in that State.

<sup>4</sup> Including Delaware and the District of Columbia. No oleomargarine was manufactured in either.

STATEMENT BY MONTHS, SHOWING THE QUANTITY, IN POUNDS, OF OLEOMARGARINE  
ARTIFICIALLY COLORED, PRODUCED AT MANUFACTORIES, THE QUANTITY WITHDRAWN THEREFROM TAX PAID, AND THE QUANTITY WITHDRAWN FOR EXPORT.

Months.	Produced.	With-drawn tax paid.	With-drawn for export.
	Pounds.	Pounds.	Pounds.
1910.			
July.....	413,986	189,715	218,701
August.....	432,502	207,127	224,085
September.....	468,570	261,274	209,456
October.....	473,508	291,622	196,508
November.....	609,591	293,125	309,160
December.....	587,390	307,958	265,891
1911.			
January.....	523,746	258,534	277,783
February.....	500,603	230,635	247,876
March.....	606,306	256,889	376,601
April.....	463,532	188,854	243,251
May.....	389,427	149,105	238,892
June.....	361,794	130,733	208,140
Total.....	5,320,995	2,704,971	3,054,344

NOTE.—For detailed balance sheet, see summary of operations.

SUMMARY OF OPERATIONS IN THE PRODUCT TAXED AT ONE-FOURTH CENT PER POUND  
AT OLEOMARGARINE FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

DR.	Pounds.
Stock on hand July 1, 1910.....	1,077,160
Exported and remaining unaccounted for July 1, 1910.....	13,200
Overstatement of withdrawals.....	19,916
Quantity produced this year.....	115,331,800
Total.....	116,442,076
Cr.	
Quantity withdrawn tax paid.....	115,448,006
Exported and accounted for by evidence of exportation.....	91,750
Exported and unaccounted for June 30, 1911.....	13,200
Understatement of withdrawals.....	27,784
Reworked and transferred to colored account.....	11,812
On hand June 30, 1911.....	849,524
Total.....	116,442,076

The following statement, by districts, shows the quantity, in pounds, of oleomargarine, taxed at rate of one-fourth cent per pound, produced at manufactories; the quantity withdrawn therefrom tax paid; withdrawn for export; and the quantity lost or destroyed at manufactories during the fiscal year ended June 30, 1911; also the stock remaining in manufactories June 30, 1911.

Districts.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactures June 30, 1911.
Connecticut <sup>1</sup> .....	10,312,040	10,215,248	71,500	.....	41,081
First Illinois.....	73,432,039	73,576,623	.....	.....	534,291
Sixth Indiana.....	940,400	951,884	.....	.....	17,994
Kansas <sup>2</sup> .....	9,668,726	9,603,774	.....	.....	94,972
Maryland <sup>3</sup> .....	214,280	214,280	.....	.....	7,804
Minnesota.....	1,226,041	1,241,138	.....	.....	19,670
First Missouri.....	1,285,155	1,286,498	20,250	11,812	26,405
Fifth New Jersey.....	2,183,304	2,169,116	.....	.....	35,440
First Ohio.....	3,618,370	3,617,070	.....	.....	49,446
Eleventh Ohio.....	11,342,012	11,384,887	.....	.....	11,760
Eighteenth Ohio.....	368,498	356,738	.....	.....	10,001
Fourth Texas.....	739,732	739,820	.....	.....	849,524
Total.....	115,331,800	115,448,006	91,750	11,812	849,524

NOTE.—For detailed balance sheet, see summary of operations.

<sup>1</sup> Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.

<sup>2</sup> Including the State of Oklahoma, but no oleomargarine was produced in that State.

<sup>3</sup> Including Delaware and the District of Columbia; no oleomargarine was manufactured in either.

STATEMENT, BY MONTHS, SHOWING THE QUANTITY, IN POUNDS, OF OLEOMARGARINE FREE FROM ARTIFICIAL COLORATION PRODUCED AT MANUFACTORIES; THE QUANTITY WITHDRAWN THEREFROM TAX PAID; QUANTITY WITHDRAWN FOR EXPORT; LOST OR DESTROYED; AND STOCK REMAINING IN MANUFACTORIES JUNE 30, 1911.

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactures June 30, 1911.
1910.					
July.....	6,902,100	6,990,261	7,300	150	.....
August.....	9,307,107	9,198,545	2,250	206	.....
September.....	12,701,805	12,055,704	18,100	298	.....
October.....	12,027,504	12,742,897	.....	.....	.....
November.....	13,822,811	13,612,288	9,800	290	.....
December.....	13,002,451	13,313,497	2,500	105	.....
1911.					
January.....	10,884,626	10,733,604	11,100	410	.....
February.....	8,935,986	9,277,688	13,900	781	.....
March.....	9,675,820	9,654,180	14,100	3,142	.....
April.....	6,805,918	7,979,470	1,500	3,656	.....
May.....	5,423,707	5,667,270	1,000	2,540	.....
June.....	5,181,805	5,130,002	10,200	84	849,524
Total.....	115,331,800	115,448,006	91,750	11,812	849,524

NOTE.—For detailed balance sheet see summary of operations.

COMPARATIVE TABLE OF THE PRODUCTION, WITHDRAWAL TAX PAID, AND WITHDRAWAL FOR EXPORT OF THE TWO CLASSES OF OLEOMARGARINE, AS DEFINED BY ACT OF MAY 9, 1902, WHICH BECAME EFFECTIVE JULY 1, OF THAT YEAR.

Years.	Product taxed at rate of 10 cents per pound.			Product taxed at rate of one-fourth cent per pound.		
	Produced.	Withdrawn tax paid.	Withdrawn for export.	Produced.	Withdrawn tax paid.	Withdrawn for export.
1903.....	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
	5,710,407	2,312,493	3,334,969	67,573,699	66,785,796	151,693
	3,785,570	1,297,068	2,504,940	46,413,972	46,307,984	123,425
1905.....	3,560,204	1,221,540	2,405,762	46,427,022	46,223,691	137,670
1907.....	4,888,980	2,503,065	2,422,320	50,545,914	50,530,466	78,750
1908.....	7,758,529	5,009,034	2,095,276	62,608,246	63,303,016	129,350
1909.....	7,452,800	4,952,029	2,522,188	74,072,500	73,916,869	109,480
1910.....	5,710,301	3,275,968	2,403,742	86,572,514	86,221,310	112,958
1911.....	6,176,991	3,410,286	2,767,195	135,685,289	135,159,429	97,575
Total.....	52,874,983	28,682,644	24,110,737	683,281,256	683,292,567	1,032,651

## SUMMARY OF OPERATIONS IN RENOVATED BUTTER AT FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

	DR.	Pounds.
Quantity on hand July 1, 1910.....		341,209
Quantity produced during the year.....		39,292,591
Total.....		<u>39,633,800</u>
CR.		
Quantity withdrawn tax paid during the year.....		39,352,445
Quantity lost or destroyed.....		852
Stock remaining in manufacturers June 30, 1911.....		280,503
Total.....		39,633,800

STATEMENT BY DISTRICTS SHOWING THE QUANTITY, IN POUNDS, OF RENOVATED BUTTER PRODUCED AT MANUFACTORIES, THE QUANTITY WITHDRAWN THEREFROM TAX PAID, AND THE QUANTITY LOST OR DESTROYED AT MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

Districts.	Stock on hand July 1, 1910.	Produced.	Quantity withdrawn tax paid.	Quantity lost or destroyed.	Balance on hand June 30, 1911.
Colorado <sup>1</sup> .....		1,115,907	1,115,907		
First Illinois.....	180,624	17,202,259	17,219,498		163,385
Sixth Indiana.....	6,014	609,310	638,316		37,008
Third Iowa.....		318,419	318,419		
Fourth Iowa.....	24,916	6,305,222	6,357,832	852	1,454
Kansas <sup>2</sup> .....	34,743	3,177,572	3,185,007		27,308
Maryland <sup>3</sup> .....	1,459	292,067	292,566		909
Massachusetts.....	20,514	890,334	800,420		20,428
First Michigan.....	1,960	366,422	366,302		1,180
Fourth Michigan.....		13,404	13,406		
Minnesota.....	5,376	1,906,384	1,897,784		13,976
Sixth Missouri.....		475,288	475,288		
Nebraska.....		55,053	55,053		
Tenth Ohio.....	15,718	2,519,066	2,525,846		8,938
Eleventh Ohio.....	704	206,170	205,530		1,344
Eighteenth Ohio.....		652,477	649,151		3,326
Second Wisconsin.....	50,081	3,184,235	3,203,120		1,196
Total.....		341,209	39,292,591	852	280,503

<sup>1</sup> Including Wyoming, but no renovated butter was manufactured in that State.

<sup>2</sup> Including Oklahoma, but no renovated butter was manufactured in that State.

<sup>3</sup> Including Delaware and District of Columbia, but no renovated butter was produced in either.

STATEMENT BY MONTHS SHOWING QUANTITY, IN POUNDS, OF RENOVATED BUTTER PRODUCED AT MANUFACTORIES, THE QUANTITY WITHDRAWN THEREFROM TAX PAID, THE QUANTITY LOST OR DESTROYED AT MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

Months.	Stock on hand July 1, 1910.	Quantity produced.	Quantity withdrawn tax paid.	Quantity lost or destroyed.	Balance on hand June 30, 1911.
1910.					
July.....	341,209	2,959,527	3,070,837		
August.....		3,627,333	3,616,591		
September.....		4,504,266	4,390,923		
October.....		3,119,962	3,134,879		
November.....		3,237,357	3,283,530	450	
December.....		3,444,995	3,226,740		
1911.					
January.....		2,682,077	2,816,708	303	
February.....		3,043,197	3,030,782		
March.....		3,980,021	3,871,055	99	
April.....		3,084,731	3,188,086		
May.....		2,661,005	2,803,968		
June.....		2,968,120	2,917,767		280,503
Total.....		341,209	39,292,591	852	280,503

TABLE SHOWING THE PRODUCTION AND WITHDRAWAL TAX PAID OF RENOVATED BUTTER SINCE THE INCEPTION OF THE ACT OF MAY 9, 1902, EFFECTIVE JULY 1 OF THAT YEAR.

Years.	Production.	Withdrawn tax paid.
1903.....	Pounds.	Pounds.
	54,658,790	54,223,234
1904.....	54,171,183	54,204,478
1905.....	60,029,421	60,171,504
1906.....	53,549,900	53,361,088
1907.....	62,965,613	63,078,504
1908.....	50,479,489	50,411,446
1909.....	47,345,361	47,402,382
1910.....	47,433,575	47,378,446
1911.....	39,292,591	39,352,445
Total.....		469,925,923
		469,583,527

## ADULTERATED BUTTER.

STATEMENT, BY DISTRICTS, SHOWING QUANTITY, IN POUNDS, OF ADULTERATED BUTTER PRODUCED AND UPON WHICH TAX WAS PAID DURING FISCAL YEAR ENDED JUNE 30, 1911; ALSO QUANTITY SEIZED OR SOLD, THE TAX UPON WHICH IS UNDER ADJUDICATION.

Districts.	Produced.	Tax paid.	Under seizure or sold June 30, 1911.
First California.....	15,666	15,666	
Fourth California.....	5,361	5,361	
Sixth California.....	18,776	18,656	120
Colorado.....	5,198	5,198	
First Illinois.....	7,575	7,575	
Eighth Illinois.....	240	240	
Sixth Indiana.....	420	420	
Third Iowa.....	24,823	24,823	
Fourth Iowa.....	8,855	8,855	
Maryland.....	4,894	4,894	
First Michigan.....	10,650	10,650	
Fourth Michigan.....	5,403	5,403	
Minnesota.....	63,538	63,538	
First Missouri.....	600	600	
Sixth Missouri.....	1,756	1,756	
Montana.....	6,182	6,182	
Nebraska.....	2,657	2,657	
Fifth New Jersey.....	150	150	
Twenty-first New York.....	1,860	1,860	
Twenty-eighth New York.....	1,310	1,310	
North and South Dakota.....	5,340	5,340	
Tenth Ohio.....	480	480	
Eighteenth Ohio.....	1,958	1,958	
Oregon.....	7,189	7,189	
Ninth Pennsylvania.....	4,800	4,800	
Twenty-third Pennsylvania.....	310	310	
Tennessee.....	550	550	
Fourth Texas.....	65,603	620	64,983
Washington.....	10,000	10,000	
First Wisconsin.....	4,260	4,260	
Second Wisconsin.....	10,291	10,291	
Total.....	296,761	231,658	65,103

NOTE.—The above figures represent butter found on the market containing excessive moisture.

STATEMENT SHOWING QUANTITY OF MIXED FLOUR PRODUCED, WITHDRAWN TAX PAID, AND LOST OR DESTROYED; LIKEWISE QUANTITY REMAINING IN MANUFACTORIES JUNE 30, 1911.

PRODUCED JULY 1, 1910, TO JUNE 30, 1911.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
Stock on hand July 1, 1910.....		306	1,323	176	78,393
1910.					
July.....	293	1,826	303	87,842	
August.....	4,780	4,046	585	481,769	
September.....	9	18,739	22,242	238	1,995,317
October.....	206	12,386	24,361	554	1,662,655
November.....	31	8,025	17,201	550	1,088,209
December.....	69	5,456	19,444	332	1,066,635
1911.					
January.....	32	5,295	14,859	162	843,094
February.....	27	1,557	11,237	145	408,573
March.....	25	692	9,844	160	373,606
April.....	6	1,849	4,921	242	300,311
May.....	3	201	2,449	318	96,946
June.....	2	124	1,805	267	78,014
Total produced.....	410	59,388	134,265	3,877	8,482,971
Grand total.....	410	59,694	135,588	4,053	8,561,364

MIXED FLOUR WITHDRAWN TAX PAID.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
1910.					
July.....	246	1,594	417	80,848	
August.....	4,284	4,044	544	450,947	
September.....	9	17,981	22,069	14	1,927,598
October.....	206	12,810	24,017	630	1,656,750
November.....	31	7,749	16,689	601	1,067,519
December.....	69	5,359	19,477	409	1,060,745
1911.					
January.....	32	4,449	14,512	211	783,965
February.....	27	3,225	16,770	187	566,300
March.....	25	999	9,653	50	391,657
April.....	6	1,857	5,906	163	336,762
May.....	3	202	3,156	371	131,355
June.....	2	160	2,277	180	91,680
Total withdrawn tax paid.....	410	59,411	134,224	3,857	8,486,126
Balance on hand June 30, 1911.....		283	1,364	196	75,238
Grand total.....	410	59,694	135,588	4,053	8,561,364

STATEMENT, BY STATES AND TERRITORIES, SHOWING NUMBER OF ESTABLISHMENTS FOR WHICH SPECIAL TAX WAS PAID TO CARRY ON, DURING THE FISCAL YEAR ENDED JUNE 30, 1911, THE BUSINESS OF MANUFACTURING, PACKING, AND REPACKING MIXED FLOUR.

States and Territories.	Manufactories.	Packing establish-ments.	Repacking establish-ments.	Total.
Alabama.....				
Alaska.....				
Arizona.....				
Arkansas.....				
California.....				
Colorado.....				
Connecticut.....				
Delaware.....				
District of Columbia.....				
Florida.....				
Georgia.....				
Hawaii.....				
Idaho.....				
Illinois.....	1			1
Indiana.....				
Indian Territory.....				
Iowa.....	5			5
Kansas.....	5			5
Kentucky.....	4			4
Louisiana.....				
Maine.....				
Maryland.....				
Massachusetts.....				
Michigan.....				
Minnesota.....	1			1
Mississippi.....				
Missouri.....	2			2
Montana.....				
Nebraska.....	3			3
Nevada.....				
New Hampshire.....				
New Jersey.....				
New Mexico.....				
New York.....	2			2
North Carolina.....				
North Dakota.....				
Ohio.....	1			1
Oklahoma.....				
Oregon.....				
Pennsylvania.....	1			1
Rhode Island.....				
South Carolina.....				
South Dakota.....				
Tennessee.....				
Texas.....				
Utah.....				
Vermont.....				
Virginia.....				
Washington.....				
West Virginia.....				
Wisconsin.....				
Wyoming.....				
Total.....	20			20
Fiscal year ended June 30, 1910.....	18	1		19

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM APPROPRIATION  
 "PUNISHMENT FOR VIOLATIONS OF INTERNAL-REVENUE LAWS" FROM JULY 1, 1910,  
 TO JUNE 30, 1911, BY STATES AND TERRITORIES—Continued.

## REVENUE AGENTS' DIVISION.

During the last fiscal year there were employed 40 revenue agents under section 3152, as amended, assigned to duty as follows: One as chief of agents in this office, 23 in charge of territorial divisions, 5 in the examination of the offices and accounts of collectors, and 11 in assisting agents in charge of divisions and on special duty.

There were also employed 9 expert accountants, 3 agents, and 3 inspectors under the corporation-tax law.

Three expert accountants resigned early in the fiscal year, and the 6 remaining were covered into the classified service by Executive order of April 17, 1911, and appointed revenue agents under the corporation-tax law.

## EXPENSES OF REVENUE AGENTS UNDER SEC. 3152, AS AMENDED.

Salaries of revenue agents.....	\$99,205.00
Expenses of revenue agents.....	55,706.64
Total.....	154,911.64

## EXPENSES OF REVENUE AGENTS AND INSPECTORS UNDER CORPORATION-TAX LAW.

Salaries of revenue agents.....	\$8,862.00
Expenses of revenue agents.....	4,716.18
Salaries of inspectors.....	2,225.00
Expenses of inspectors.....	1,350.69
Total.....	16,953.87

## EXPENSES OF EXPERT ACCOUNTANTS UNDER CORPORATION-TAX LAW.

Salaries of expert accountants.....	\$13,663.00
Expenses of expert accountants.....	4,815.90
Total.....	18,478.90

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM APPROPRIATION  
 "PUNISHMENT FOR VIOLATIONS OF INTERNAL-REVENUE LAWS" FROM JULY 1, 1910,  
 TO JUNE 30, 1911, BY STATES AND TERRITORIES.

States and Territories.	Expenditures from appropriation "Punishment for violations of internal-revenue laws."	Registered distilleries seized.	Illicit distilleries seized.	Arrests.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes and penalties reported for assessment.
Alabama.....	\$4,613.31	.....	268	375	56	205	\$18,954.14
Arkansas.....	673.56	1	2	2	6	540	10,243.30
California.....	447.70	.....	.....	.....	247	229.00	57,614.13
Colorado.....	4,055.01	.....	1	1	7	946.85	41,052.07
Connecticut.....	431.36	.....	.....	1	707	916.71	37,564.67
Delaware.....	3,215.58	1	37	40	9	670	2,013.97
Florida.....	18,975.06	.....	496	901	106	1,448	89,421.99
Georgia.....	.....	.....	.....	.....	.....	.....	9,304.73

States and Territories.	Expenditures from appropriation "Punishment for violations of internal-revenue laws."	Registered distilleries seized.	Illicit distilleries seized.	Arrests.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes and penalties reported for assessment.
Idaho.....	\$1,148.20	.....	.....	40	1,804	\$1,471.74	\$1,172.16
Illinois.....	7,536.24	.....	.....	.....	1,552	1,547.60	137,187.46
Indiana.....	929.34	.....	.....	.....	826	1,229.00	11,702.69
Iowa.....	202.84	.....	.....	.....	.....	.....	28,417.86
Kansas.....	340.42	.....	.....	.....	.....	.....	3,647.40
Kentucky.....	8,718.87	5	87	114	32	1,505	5,505.16
Louisiana.....	7.74	.....	.....	.....	.....	.....	38,285.84
Maine.....	.....	.....	.....	.....	.....	.....	13,015.81
Massachusetts.....	52.52	.....	1	.....	2	722	95,072.47
Maryland.....	3,496.27	1	.....	.....	15	928	111,503.12
Michigan.....	7,873.56	.....	.....	.....	.....	357	27,508.32
Minnesota.....	3,788.27	.....	.....	.....	.....	157	15,277.39
Mississippi.....	11.00	.....	.....	.....	.....	.....	4,067.91
Missouri.....	7,633.58	.....	.....	.....	23	440	35,865.28
Montana.....	1,581.05	.....	.....	.....	.....	.....	5,318.85
Nebraska.....	1,008.46	.....	.....	.....	.....	753	8,275.59
Nevada.....	.....	.....	.....	.....	.....	.....	170.40
New Hampshire.....	.....	.....	.....	.....	15	.....	669.41
New Jersey.....	473.47	.....	.....	1	9	1,476	2,811.38
New York.....	7,081.35	.....	3	.....	32	6,811	4,742.42
North Carolina.....	8,333.75	.....	232	440	62	661	223,593.75
North and South Dakota.....	98.14	.....	.....	.....	.....	.....	85,782.04
Ohio.....	8,552.66	.....	.....	.....	1	2,234	3,302.18
Oregon.....	1,675.63	.....	.....	.....	.....	.....	3,514.56
Pennsylvania.....	7,529.70	.....	.....	.....	10	4,149	7,253.67
Rhode Island.....	.....	.....	.....	1	283	395.05	3,113.24
South Carolina.....	5,605.53	.....	180	259	39	117	16,385.77
Tennessee.....	4,784.75	68	114	35	1	669.75	37,977.34
Texas.....	70	.....	.....	.....	.....	.....	50,983.59
Virginia.....	11,057.92	8	114	219	13	53,455	39,313.61
Washington.....	2,447.73	.....	.....	1	21	115	4,494.60
West Virginia.....	1,409.49	.....	.....	.....	.....	228.32	13,917.02
Wisconsin.....	1,559.58	.....	.....	.....	.....	.....	9,738.16
District of Columbia.....	242.50	1	.....	.....	6	10,066	19,821.36
Hawaii.....	.....	.....	.....	.....	201	150.00	90.63
Oklahoma.....	1,484.39	.....	1	1	.....	.....	30,954.94
New Mexico.....	.....	.....	1	.....	.....	3.00	2,906.98
Total.....	139,137.89	17	1,488	2,471	529	92,444	313,488.76
							1,600,539.68

## ILLEGIT DISTILLERIES SEIZED, CASUALTIES TO OFFICERS AND EMPLOYEES, AND PERSONS ARRESTED DURING THE LAST SEVEN YEARS.

	1905	1906	1907	1908	1909	1910	1911	Total.
Illicit distilleries seized.....	1,053	1,376	1,139	1,130	1,743	1,911	2,471	10,823
Officers and employees killed.....	1	.....	.....	1	1	1	3	3
Officers and employees wounded.....	1,045	962	300	328	388	470	529	4,022

<sup>1</sup> Deputy Collector T. H. Baker accidentally shot and wounded at Memphis, Tenn., Dec. 19, 1910. G. S. Marsh, posseman, shot and wounded in raid in Van Buren County, Tenn., June 29, 1911.

## COLLECTORS' ACCOUNTS AND OFFICES.

Examinations of collectors' accounts made by revenue agents during the year 1910-11.....	182
Transfers of collectors' offices supervised by revenue agents.....	25

## EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATORS OF INTERNAL-REVENUE LAWS.

In accordance with the provisions of the act making an appropriation for such purposes, the following detailed statement of expenditures for detecting and bringing to trial and punishment persons guilty of violating internal-revenue laws is submitted:

Name of agent.	Salaries of special employees.	Expenses of special employees.	Miscella- neous ex- penses.	Guides and possemen.	Total.
Amen, S. D.			\$52.52		\$52.52
Antz, G. J.	\$1,436.00	\$1,209.99			2,645.99
Bowen, W. H. H.	469.00	276.52	5.01		750.53
Burgh, H. B.	4,648.00	3,299.10	88.64		8,035.74
Bender, J. O.			8.44		8.44
Booth, Knox	1,752.00	1,560.83	7.90	\$3,126.50	6,447.23
Chapman, W. H.	1,670.00	383.30	6.13	1,890.00	3,949.43
Carnes, Allen	8,096.00	5,731.92	63.95		13,891.87
Fletcher, G. E.	702.00	348.66	14.68		1,065.34
Gardner, J. N.	100.00	104.43			204.43
Haynes, M. A.	208.00	276.26			484.26
Ingram, C. H.	5,396.00	1,861.43	17.07		7,474.50
Love, R. H.	2,320.00	2,653.48	208.32		5,181.80
McGinnis, J. W.	2,268.00	1,591.54	26.87		3,886.41
McCabe, J. A.	2,924.00	2,284.41	63.15		5,271.56
McCoy, J. B.	1,252.00	920.60	.96		2,173.56
Nutt, L. G.	1,824.00	1,480.69	43.98	15.00	3,363.67
Perkins, L. B.	3,054.00	2,350.94	122.73	142.00	5,669.67
Reed, J. F.	632.00	553.37	25.93		1,211.30
Sinsel, J. W.	5,897.00	2,073.33	15.11		7,985.44
Sams, R. B.	5,988.00	5,035.39	3.17	4,640.75	15,667.31
Shelley, R. C.	3,100.00	2,476.27	75.10	3,067.50	8,718.87
Slusser, H. H.	1,248.00	878.83	2.35		2,129.18
Surber, J. H.	5,080.00	4,523.41	0.00	13,700.00	23,312.41
Thomas, B. M.	130.00	187.15	130.61		447.76
Yellowley, E. C.	2,588.00	3,016.48	6.94	3,197.25	9,108.67
Total	63,282.00	45,105.58	998.56	29,779.00	139,137.89
Expenditure by collectors, special employees.					277.75
Rewards under Circular 99.					1,021.74
Total					140,437.38
				Number em- ployed.	Amount expended.
Special employees			80	\$1,08,478.18	
Informers			1,242	10,711.50	
Guides			18	196.00	
Possemen			3,348	18,799.30	

The accounts for expenditures under this appropriation are rendered monthly, with an itemized statement, and in all cases supported by proper subvouchers duly sworn to. These accounts receive administrative approval of the Commissioner of Internal Revenue and are settled by the Auditor for the Treasury Department, in whose office they are filed.

## STAMP DIVISION.

## STATEMENT OF THE NUMBER AND VALUE OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS FROM JULY 1, 1910, TO JUNE 30, 1911.

Class of stamps.	Number.	Value.
Spirits:		
Tax paid	2,641,803	\$162,567,702.00
Exportation	15,410	1,320.00
Case stamps, distilled spirits bottled in bond	3,096,660	360,966.00
Imported	3,000	
Distillery warehouse	2,859,200	
Special bonded warehouse	103,600	
Kwarehousing	22,200	
General bonded warehouse	98,600	
Rectified	2,555,600	
Wholesale liquor dealers	936,200	
Transfer grape brandy	30,500	
Wine, fortified sweet	200	
Tobacco, tax paid	1,949,702,550	40,163,802.00
Snuff, tax paid	245,424,485	2,519,071.10
Tobacco and snuff, exportation	12,500	
Cigars:		
Tax paid	295,409,702	23,274,430.44
Exportation	14,800	
Cigarettes	870,001,964	12,004,212.05
Special tax	345,710	9,649,340.00
Fermented liquors:		
Tax paid	115,686,000	66,615,575.00
Exportation	101,600	
Brewers' permits	26,800	
Oleomargarine:		
Tax paid—		
Colored	50,200	284,580.00
Uncolored	2,963,000	341,972.50
Exportation	37,200	
Butter:		
Tax paid—		
Adulterated	600	4,140.00
Process and renovated	1,136,200	118,789.50
Mixed flour	192,400	7,690.00
Playing cards	29,366,400	587,328.00
Documentary	51	33.82
Denatured alcohol	147,800	
Tin-foil wrappers for tobacco	15,510,786	77,859.53
Total	3,539,110,308	\$38,567,526.94

## INTERNAL-REVENUE STAMP PAPER.

Advertisements were published inviting sealed proposals to furnish distinctive paper on which to print internal-revenue stamps for the fiscal year ending June 30, 1912, and three bids were received. These proposals were opened May 3, 1911, by a committee appointed by the Secretary of the Treasury. The contract was awarded to the lowest bidder, at 4.4 cents per pound. The previous contract price was 4.8 cents per pound. During the fiscal year ending June 30, 1911, the bureau ordered 1,823,891 pounds of this paper, at a cost of \$87,546.77.

## PRODUCTION OF STAMPS.

All of the stamps issued by this bureau are engraved and printed by the Bureau of Engraving and Printing, with the exception of tobacco stamps imprinted on tin-foil wrappers. The printing of these stamps is done under contracts and without cost to the Government, the contractors receiving their remuneration from the purchasers of the stamps and reimbursing the Government for the salaries of agents and counters necessary to properly supervise the work.

## RESTAMPING.

One hundred and seventy-seven applications for restamping tax-paid articles, under section 3315, Revised Statutes, were considered and disposed of during the year.

Stamps of various kinds and denominations, fractional books from outgoing officials, and stamps for which there was no use, to the value of \$25,463,279.83, were returned by collectors and credited in their accounts.

## TOBACCO DIVISION.

The total receipts from internal revenue taxes levied and collected on domestic and imported tobacco manufactures paid by stamps, and including collections by assessment, during the fiscal year ended June 30, 1911, amounted to \$67,005,950.56.

## MANUFACTURE OF TOBACCO PRODUCTS FOR THE CALENDAR YEAR 1910.

The tables, numbered from 1 to 4, inclusive, found at the close of this chapter, show by districts and States the number of persons or firms engaged in the manufacture of cigars, cigarettes, and tobacco and snuff, the quantities and kinds of materials used and products manufactured. These tables are compiled for the calendar year for the reason that manufacturers' accounts are, necessarily, comprehended by the annual inventory required by law to be taken on the first day of January of each year.

Tables Nos. 1 and 2 relate to the manufacture of cigars and cigarettes, respectively.

The total number of cigar manufacturers for whom accounts were rendered for the calendar year 1910 was 23,050, which includes 531 manufacturers of cigarettes.

The total number of cigars made weighing more than 3 pounds per 1,000 was 6,810,098,416, an increase of 142,323,501 compared with the production of 1909.

The total number of cigars made weighing not more than 3 pounds per 1,000 was 1,118,135,635, an increase of 75,112,076 cigars as compared with the production for the previous year.

The total number of cigarettes made weighing more than 3 pounds per 1,000 was 19,374,077, an increase of 1,579,914 over the previous year.

The total number of cigarettes made weighing not more than 3 pounds per 1,000 was 8,644,335,407, an increase of 1,825,477,135 over the previous year.

The average quantity of unstemmed tobacco used in making 1,000 cigars weighing more than 3 pounds per 1,000 was 20.03 pounds; in making 1,000 cigars weighing not more than 3 pounds per 1,000, 4.16 pounds; in making 1,000 cigarettes weighing more than 3 pounds per 1,000, 8.92 pounds; in making 1,000 cigarettes weighing not more than 3 pounds per 1,000, 3.59 pounds.

Tables Nos. 3 and 4 relate to tobacco and snuff.

There was a decrease of 121 in the number of tobacco and snuff factories operated during last year as compared with the previous year.

There was a decrease of 1,973,666 pounds of unstemmed leaf tobacco; an increase of 8,775,007 pounds stemmed leaf; a decrease of 684,067 pounds scraps, cuttings, and clippings; an increase of 1,789,883

pounds of tobacco in process and 38,596 pounds of stems; a decrease of 226,224 pounds of licorice, an increase of 1,272,049 pounds of sugar, and a decrease of 321,312 pounds of other materials used in manufacturing tobacco and snuff as compared with the previous year.

There was a total increase of 8,670,266 pounds of materials of all kinds used as compared with the previous year.

There was an increase of 934,402 pounds of plug; a decrease of 45,953 pounds of twist, and increases of 376,830 pounds of fine-cut chewing, 11,681,748 pounds of smoking tobacco, and 2,990,220 pounds of snuff manufactured as compared with the previous year.

Snuff was manufactured in 23 districts; the district of Tennessee produced 9,851,196 pounds; the fifth district of New Jersey produced 8,693,333 pounds; the first district of Pennsylvania produced 7,350,279 pounds from snuff flour transferred under permit from the districts of Maryland and Tennessee, and the first district of Illinois produced 5,060,944 pounds, the aggregate production of the districts named being 30,955,752 pounds, out of a total production amounting to 31,445,178 pounds.

#### PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, DURING THE PAST 10 CALENDAR YEARS.

[These tables are compiled from an annual abstract statement of manufacturers' accounts, prepared by collectors of internal revenue for their respective districts at the close of each calendar year, and they relate exclusively to tobacco, snuff, cigars, and cigarettes manufactured in the United States.]

##### TOBACCO AND SNUFF MANUFACTURED.

Years.	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
1901.....	172,498,786	(1)	11,722,314	112,156,974	17,513,317	313,301,201
1902.....	185,736,781	(1)	12,065,617	131,120,733	18,682,341	347,415,472
1903.....	180,224,826	2,226,269	11,593,081	134,394,183	22,689,707	351,193,066
1904.....	163,379,270	8,733,211	12,151,003	149,151,600	20,221,400	353,080,574
1905.....	156,805,981	10,147,689	11,684,184	165,208,982	23,671,078	367,517,014
1906.....	165,069,127	11,680,674	12,742,345	175,604,031	26,115,285	381,271,522
1907.....	159,745,491	12,257,022	12,457,917	179,172,512	24,175,219	387,508,161
1908.....	164,712,803	14,476,700	12,086,725	192,220,800	24,035,738	407,541,946
1909.....	173,418,223	14,625,975	12,481,100	202,371,654	28,454,958	431,354,910
1910.....	174,332,625	14,580,022	12,857,930	214,056,402	31,445,178	447,292,157

<sup>1</sup> Included under head of "Plug tobacco" prior to 1903.

##### CIGARS AND CIGARETTES MANUFACTURED.

Years.	Cigars.		Cigarettes.	
	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
1901.....	6,139,390,776	775,248,236	5,174,320	2,722,939,167
1902.....	6,231,714,558	676,115,955	10,131,315	2,961,229,132
1903.....	6,306,017,428	592,406,721	6,351,470	3,360,428,239
1904.....	6,620,462,488	736,187,239	7,103,193	3,426,890,229
1905.....	6,747,809,277	803,041,616	6,912,138	3,686,834,273
1906.....	7,147,545,312	969,351,262	10,782,354	4,501,254,753
1907.....	7,302,029,511	1,074,082,976	14,984,423	5,255,372,445
1908.....	6,488,907,269	1,072,512,540	17,668,722	5,742,832,524
1909.....	6,667,774,915	1,045,023,559	17,794,165	6,218,883,272
1910.....	6,810,098,416	1,118,135,655	19,374,077	8,044,235,407

#### QUANTITY OF LEAF TOBACCO USED IN MANUFACTURING DURING THE PAST 10 CALENDAR YEARS.

The quantity of leaf tobacco used in the production of tobacco, snuff, cigars, and cigarettes for the past 10 years has been as follows:

Years.	Cigars.		Tobacco and snuff.	Total.
	Large.	Small.		
1901.....	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
1902.....	112,884,751	3,498,511	11,079,704	270,571,080
1903.....	114,955,138	2,434,029	11,816,159	298,348,683
1904.....	127,582,057	2,473,841	12,539,571	300,758,210
1905.....	124,623,057	3,046,196	13,350,770	307,491,554
1906.....	127,101,452	3,449,290	13,431,793	314,524,931
1907.....	130,235,003	3,942,088	16,110,935	325,370,642
1908.....	142,554,647	4,971,198	18,629,450	320,729,535
1909.....	126,057,483	4,382,763	20,665,921	331,907,336
1910.....	132,269,693	4,410,407	23,714,845	344,325,030
			31,272,319	350,480,900

#### SUMMARY.

##### OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS DURING THE CALENDAR YEAR 1910.

Registered manufacturers of tobacco.....	2,931
Registered as manufacturers for the purpose of buying and selling refuse scraps, cuttings, and clippings.....	247
Registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco.....	32
Producing perique tobacco.....	51
Manufacturing plug tobacco exclusively.....	30
Manufacturing twist tobacco exclusively.....	39
Manufacturing fine-cut tobacco exclusively.....	0
Manufacturing smoking tobacco exclusively.....	2,342
Manufacturing snuff exclusively.....	50
Manufacturing two or more kinds.....	140
Total.....	2,931

##### QUANTITY OF TOBACCO AND SNUFF MANUFACTURED.

	Pounds.
Plug tobacco produced.....	174,352,625
Twist tobacco produced.....	14,580,022
Fine-cut chewing tobacco produced.....	12,857,930
Smoking tobacco produced.....	214,056,402

Total quantity of tobacco produced.....	415,846,979
Quantity of snuff produced.....	31,445,178

Total.....	447,292,157
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##### CIGAR FACTORIES.

Cigar factories operated.....	22,519
Making cigarettes exclusively.....	531

Total.....	23,050
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##### SUMMARY OF CIGAR AND CIGARETTE MANUFACTURE.

Description of manufacture.	Quantity of leaf tobacco used in manufacturing.	Average quantity of leaf tobacco used per 1,000.	Manufactured.
Cigars weighing more than 3 pounds per 1,000.....	<i>Pounds.</i>	<i>Pounds.</i>	
136,462,219	20.03	6,810,098,416	
Cigars weighing not more than 3 pounds per 1,000.....	<i>Pounds.</i>	<i>Pounds.</i>	
4,654,241	4.16	1,118,135,635	
Cigarettes weighing more than 3 pounds per 1,000.....	<i>Pounds.</i>	<i>Pounds.</i>	
172,994	5.92	10,374,077	
Cigarettes weighing not more than 3 pounds per 1,000.....	<i>Pounds.</i>	<i>Pounds.</i>	
31,099,325	3.59	8,644,235,407	

TABLE No. 1.—CIGARS.

CONSOLIDATED STATEMENT, BY DISTRICTS, SHOWING THE NUMBER OF CIGAR FACTORIES OPERATED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS MADE DURING THE CALENDAR YEAR ENDED DEC. 31, 1910.

States.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
Alabama.....		70	91,245	.....	5,321,631	.....
Arkansas.....		29	32,033	.....	1,668,595	.....
California.....	1	203	824,031	46	35,937,070	17,000
Do.....	4	123	206,260	.....	9,238,497	.....
Do.....	6	111	290,354	.....	13,477,483	.....
Total.....		497	1,320,645	46	58,053,050	17,000
Colorado.....		188	436,880	.....	19,896,300	.....
Connecticut.....		435	1,726,409	367	83,869,280	73,500
Florida.....		451	6,732,055	.....	290,873,975	.....
Georgia.....		90	464,641	.....	17,659,949	.....
Hawaii.....		1	.....	.....	.....	.....
Illinois.....	1	1,594	4,737,833	.....	232,309,859	.....
Do.....	5	142	559,435	.....	28,973,521	.....
Do.....	8	481	1,163,942	.....	59,110,043	.....
Do.....	13	208	342,440	.....	16,955,702	.....
Total.....		2,425	6,803,050	.....	337,349,125	.....
Indiana.....	6	448	1,593,330	.....	76,040,545	.....
Do.....	7	157	1,300,957	.....	61,823,289	.....
Total.....		605	2,894,347	.....	137,863,834	.....
Iowa.....	3	150	398,185	.....	19,028,617	.....
Do.....	4	298	1,417,916	.....	71,943,873	.....
Total.....		448	1,816,101	.....	90,972,490	.....
Kansas.....		243	457,429	.....	22,841,141	.....
Kentucky.....	2	20	43,116	.....	2,159,445	.....
Do.....	5	104	1,062,571	.....	50,938,515	.....
Do.....	6	76	120,653	.....	6,469,633	.....
Do.....	7	23	71,145	.....	3,402,367	.....
Do.....	8	2	3,074	.....	154,314	.....
Total.....		225	1,301,159	.....	63,124,274	.....
Louisiana.....		84	684,957	.....	39,957,447	.....
Maryland.....		470	2,152,972	1,916,072	100,710,925	411,712,540
Massachusetts.....		541	3,735,443	.....	179,679,699	.....
Michigan.....	1	620	5,453,063	.....	256,271,559	.....
Do.....	4	376	1,063,252	.....	54,276,664	.....
Total.....		996	6,516,315	.....	310,548,223	.....
Minnesota.....		409	1,502,163	6	71,863,203	1,500
Missouri.....	1	430	937,848	.....	48,226,029	.....
Do.....	6	186	392,052	.....	18,652,459	.....
Total.....		616	1,329,900	.....	66,878,488	.....
Montana.....		164	266,147	.....	12,868,241	.....
Nebraska.....		197	622,205	.....	29,510,866	.....
New Hampshire.....		216	794,135	.....	42,406,822	.....
New Jersey.....	1	151	1,032,362	55	60,178,251	20,050
Do.....	5	505	8,187,520	.....	432,630,421	.....
Total.....		656	9,210,582	55	492,808,672	20,050

TABLE No. 1.—CIGARS—Continued.

CONSOLIDATED STATEMENT, BY DISTRICTS, SHOWING THE NUMBER OF CIGAR FACTORIES, ETC.—Continued.

States.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
New Mexico.....		25	37,497	.....	1,690,055	.....
New York.....	1	1,256	2,798,120	345,559	127,159,610	101,085,149
Do.....	2	342	3,040,896	79,066	137,435,654	17,615,380
Do.....	3	1,322	10,660,205	101,718	528,038,899	20,637,250
Do.....	14	769	2,146,535	.....	127,648,274	.....
Do.....	21	528	3,888,360	.....	189,478,143	.....
Do.....	28	614	1,199,907	.....	59,594,094	.....
Total.....		4,831	23,701,083	517,283	1,169,345,379	139,937,770
North Carolina.....	4	14	340,392	.....	14,396,449	.....
Do.....	5	5	2,665	.....	113,244	.....
Total.....		19	349,987	.....	14,500,699	.....
North and South Dakota.....		133	259,390	.....	12,380,869	.....
Ohio.....	1	541	4,223,120	213	208,470,862	45,345
Do.....	10	278	2,635,873	.....	135,787,410	.....
Do.....	11	216	1,883,671	.....	113,811,160	.....
Do.....	18	924	3,711,273	24	193,109,883	8,400
Total.....		1,059	12,453,937	227	651,239,317	53,745
Oregon.....		89	188,327	.....	8,600,256	.....
Pennsylvania.....	1	1,236	14,888,678	739,690	694,635,755	220,704,440
Do.....	9	2,016	15,941,955	4,994	715,990,435	716,160
Do.....	12	245	1,476,309	.....	79,808,414	.....
Do.....	23	583	6,207,396	1,100	358,250,595	308,730
Total.....		4,140	37,614,838	742,790	1,678,094,249	221,730,270
South Carolina.....		12	579,209	87	23,708,370	17,400
Tennessee.....		49	181,723	.....	8,590,950	.....
Texas.....	3	72	202,452	182	9,388,568	60,500
Do.....	4	45	63,734	.....	3,039,495	.....
Total.....		117	268,186	182	12,423,063	60,500
Virginia.....	2	66	4,720,762	566,346	276,120,860	133,252,610
Do.....	3	49	250,888	910,860	12,340,869	211,200,350
Total.....		115	4,980,000	1,477,196	288,477,755	344,452,366
Washington.....		190	318,707	.....	14,298,667	.....
West Virginia.....		134	2,916,071	.....	136,710,402	.....
Wisconsin.....	1	660	1,568,876	.....	76,210,872	.....
Do.....	2	298	748,111	.....	35,980,229	.....
Total.....		958	2,316,981	.....	112,197,101	.....
Total, calendar year 1910.....		23,519	136,409,219	4,654,241	6,610,098,416	1,118,135,633
Total, calendar year 1909.....		22,912	132,259,033	4,410,907	6,067,774,615	1,043,023,559
Increase, calendar year 1910.....		303	4,202,526	243,634	142,323,501	75,112,076
Average quantity of leaf tobacco used per 1,000 large cigars.....						Pounds.
Average quantity of leaf tobacco used per 1,000 small cigars.....						20.03

Average quantity of leaf tobacco used per 1,000 large cigars.....  
Average quantity of leaf tobacco used per 1,000 small cigars.....

TABLE No. 2.—CIGARETTES.

**CONSOLIDATED STATEMENT, BY DISTRICTS, SHOWING THE NUMBER OF CIGARETTE FACTORIES OPERATED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARETTES MADE DURING THE CALENDAR YEAR ENDED DEC. 31, 1910.**

States or Territories.	District <sup>a</sup>	Number of factories each having one account.	Pounds of tobacco used in making cigarettes.		Cigarettes manufactured.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
California.....	1	13	222	358,388	11,500	138,014,265
Do.....	6	2	56	610	9,000	127,100
Colorado.....		5	112	1,356	13,950	442,430
Connecticut.....		12	113	10,415	9,750	3,733,170
Florida.....		24		32,828		6,365,630
Georgia.....		3	15	338	1,920	107,700
Illinois.....	1	41	54	19,249	11,650	4,482,300
Indiana.....	6	1		20		7,300
Kentucky.....	5	1		36		12,100
Louisiana.....		4		1,793,314		584,502,610
Maryland.....		6	52	878	16,673	369,080
Massachusetts.....		33	8,420	142,542	495,230	50,165,335
Michigan.....	1	5		1,055		335,000
Missouri.....	1	7	19	1,672	2,100	523,290
New Hampshire.....		3	67	5,776	6,000	1,174,600
New Jersey.....	1	4		164		6,629,440
Do.....	5	15		21,128		1,204,000
New Mexico.....		1		1,908		1,569,229,720
New York.....	1	43		6,209,434		
Do.....	2	69	31,526	7,431,396	5,453,650	2,053,621,068
Do.....	3	151	130,704	5,476,628	13,058,204	1,366,205,701
Do.....	14	6	478	1,189	53,600	312,800
Do.....	23	7	246	22,062	49,550	6,618,645
North Carolina.....	4	2		556,075		123,574,000
Ohio.....	13	5		259		71,500
Pennsylvania.....	1	46	910	452,694	181,900	128,731,250
Do.....	12	1		120		23,500
Do.....	23	1		3		900
Texas.....	3	8		9,645		5,631,168
Virginia.....	2	5		8,453,725		2,077,463,805
Do.....	6	2		64,288		14,614,000
Total.....		531	172,904	31,099,325	19,374,677	8,644,335,407
Calendar year 1909.....		572	156,558	23,558,287	17,734,163	6,818,858,272
Increase, calendar year 1910.....			16,436	7,541,038	1,579,914	1,825,477,135
Decrease, calendar year 1910.....		41				

Pounds.

Average quantity of leaf tobacco used per 1,000 large cigarettes..... 8.02  
 Average quantity of leaf tobacco used per 1,000 small cigarettes..... 3.59

Average quantity of leaf tobacco used per 1,000 large cigarettes..... 8.02  
 Average quantity of leaf tobacco used per 1,000 small cigarettes..... 3.59

TABLE No. 3.—TOBACCO-MATERIAL ACCOUNT.

**DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1910.**

States.		Materials used in manufacturing tobacco.							
Factories.	Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
Districts.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama.....	2	1,182	370	.....	.....	.....	.....	.....	1,182
Arkansas.....	3	39,787	.....	.....	.....	.....	.....	.....	40,157
California.....	1	123,391	8,751	39,669 1,515 1,391	192	681	2,831	3,200	187,615
Do.....	4	924	.....	.....	.....	.....	.....	.....	1,315
Do.....	6	15	.....	.....	.....	.....	.....	.....	.....
Total.....	54	124,315	8,751	58,575	192	681	2,831	3,200	8,370
Colorado.....	24	156	64,139	.....	.....	.....	.....	.....	64,305
Connecticut.....	61	157,362	2,252	35,412	.....	.....	.....	.....	193,026
Florida.....	26	7,845	1,073	17,308 4,705	18	.....	.....	.....	26,229
Georgia.....	1	18	.....	.....	.....	.....	.....	1,431	6,472
Hawaii.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Illinois.....	1	254	12,920,974	1,728,003	54,961	1,515,647	904,828	2,185,109	3,214,287
Do.....	5	30	12,132	12,212	61,081	100	60,800	23,965	38
Do.....	8	98	237,167	22,841	237,533	218	237,533	27,453	599
Do.....	13	17	1,880	.....	22,841	281	.....	.....	24,721
Total.....	399	13,172,153	1,740,215	1,158,805	55,170	1,516,628	1,035,628	2,209,074	3,241,778
Indiana.....	6	75	10,703	194,200	.....	9,027	.....	983	4,240
Do.....	7	17	475,024	53	46,913	.....	925	983	209,133
Total.....	92	485,727	53	241,163	9,027	.....	925	983	532,985
Iowa.....	3	39	477,802	902	93,083	16,867	38,723	6,321	34,728
Do.....	4	86	1,270	15	265,830	.....	.....	3,251	1,698
Total.....	125	479,162	917	358,913	16,867	38,723	9,572	95,629	36,428
Kansas.....	57	.....	.....	66,842	.....	.....	.....	.....	66,842
Kentucky.....	2	24	2,440,683	56,759	38,493	72,002	79,120	3,78,140	2,799,125
Do.....	5	38	15,682,901	11,449,885	100,547	80,015	683,293	5,834,257	2,845,939

TABLE NO. 3.—TOBACCO-MATERIAL ACCOUNT—Continued.

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1910—Continued.

States.	District	Factories.	Materials used in manufacturing tobacco.								
			Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
Kentucky.....	7	12	Pounds. 254,766 35,357	Pounds. 4,111	Pounds. 6,233	Pounds. 1,665	Pounds. 36,823 641	Pounds. 46,108 673	Pounds. 4,825 20	Pounds. 384,531 36,661	Pounds. 384,531 36,661
Do.....	5	5									
Total.....		89	20,402,274	11,522,611	451,313	171,470	687,941	6,122,542	3,936,480	3,223,924	46,608,555
Louisiana.....		59	1,244,406	2,391,058	241,966	15,195	94,660	95,444	80,122	83,755	4,246,636
Maryland.....		26	5,499,756	6,623,296	1,106,716	90,521	2,697,595	1,200,740	3,051,245	813,961	21,083,830
Massachusetts.....		54	296,287	2,963	18,368	68,213	15,382				401,213
Michigan.....	1	80	13,204,132	1,972,800	1,251,514	40,699	124,468	2,543,280	3,531,140	1,890,049	24,558,172
Do.....	4	50			75,601	1,522		5	123		77,251
Total.....		130	13,204,132	1,972,800	1,327,115	42,221	124,468	2,543,285	3,531,263	1,890,049	24,635,423
Minnesota.....		84	3,186	160	183,670	104	1,512				188,632
Missouri.....	1	24	9,411,741	35,013,272	1,727,275	1,420,569	2,051,013	14,452,060	8,459,547	3,347,182	75,882,659
Do.....	6	22	146,143	1,027	41,550	4,284	2,046	2,602	3,453	537	201,642
Total.....		46	9,557,884	35,014,299	1,768,825	1,424,853	2,053,059	14,454,662	8,463,000	3,347,719	76,084,301
Montana.....		27	342	-----	18,891						19,233
Nebraska.....		45	6,459	79,517							85,976
New Hampshire.....		19	6,004	5,945					10	4	11,963
New Jersey.....	1	11	403	4,381							4,784
Do.....	5	49	12,426,783	9,098,901	2,550,555	941,520	5,818,929	3,631,695	4,326,221	2,119,012	40,913,616
Total.....		60	12,427,186	9,098,901	2,554,936	941,520	5,818,929	3,631,695	4,326,221	2,119,012	40,918,400
New Mexico.....		5	5,799	1,349	7,394						14,542
New York.....	1	55	71,156	3,463	491,803	11,248	3,005	355	65		581,095
Do.....	2	123	5,396,907	460,093	23,933	1,491	75,147	705,689	6,168	276,265	6,945,693
Do.....	3	137	341,322	115,936	638,756	55,480		2,422	2,829	1,328	1,158,073
Do.....	14	54	1,158,597	218	219,694	19,272	64,135	25,592	135,175	45,128	1,067,811
Do.....	21	117	450,143	153	821,141		26,310	9,513	33,457	15,161	1,355,878
Do.....	28	91	176,762	304	820,045	18,046	11,956	15,589	51,462	11,612	805,776
Total.....		577	7,594,887	580,167	2,715,372	105,537	180,553	750,160	220,156	340,494	12,514,326

North Carolina.....	4	15	48,829,136	1,646,958	1,151,963	949,026	73,756	379,833	284,484	536,926	53,852,082
Do.....	5	31	27,014,566	12,533,480	766,974	320,146		6,042,931	4,838,283	2,324,608	53,853,943
Total.....		46	75,843,702	14,180,438	1,918,937	1,269,172	73,756	6,422,764	5,117,722	2,861,534	107,688,025
North and South Dakota.....		8			11,033						11,033
Ohio.....	1	85	1,292,542	12,098,099	7,711,273	10,486	1,379,168	5,087,136	7,243,194	2,968,410	37,725,338
Do.....	10	30	951,341	949,607	2,885,879		592,425	833,151	1,535,657	333,025	8,101,115
Do.....	11	14			10,717						10,717
Do.....	18	103	28,140	868	390,959		2,230				418,228
Total.....		237	2,267,023	13,048,574	10,998,828	10,486	1,973,823	5,940,319	8,778,831	3,237,464	46,255,398
Oregon.....		16	262		18,848						28
Pennsylvania.....	1	135	667,002	17,363	490,495	7,364,913	2,322	26,215	45,307	11,197	8,624,814
Do.....	9	77	50		413,442	2,289		12,624	18,691	7,500	455,196
Do.....	12	33	2,537,499	364	49,460		44,629	100,629	120,326	174,584	3,027,431
Do.....	23	48	26,805	125	105,026	3,961	922	3	110	868	137,820
Total.....		233	3,231,356	17,852	1,058,363	7,371,103	47,873	139,471	184,434	193,749	12,244,261
South Carolina.....		2			16,487						16,487
Tennessee.....		36	8,132,605	993,959	68,090	6,064,038	1,269,926	192,492	163,161	211,663	16,875,904
Texas.....	2	13	75,265	30	29,155						106,420
Do.....	4	10	2,838		4,478	861		27			8,297
Total.....		23	78,103	30	33,633	864		27			112,457
Virginia.....	2	27	6,342,427	12,547,038	217,430	255,976	1,906,673	1,794,531	3,289,121	1,508,346	27,955,238
Do.....	6	31	3,284,974	48,461	90,846	60,131	10,935	230,210	183,461	4,163,340	
Total.....		53	9,627,401	12,595,502	305,532	316,107	1,916,978	2,663,771	3,482,582	1,771,195	22,112,008
Washington.....		19	50		15,233						15,233
West Virginia.....		23	1,732	1,307,409	3,364,373	8,038		426,130	290,990	1,035,773	7,185,635
Wisconsin.....	1	84	5,473,766		58,339	63,616	839,387	131,850	3,181	121,552	6,661,691
Do.....	2	44	1,796	700	143,436						145,432
Total.....		108	5,475,562	700	221,475	63,616	839,387	131,850	3,181	121,552	6,857,323
Total, calendar year, 1910.....		2,931	189,474,105	111,105,410	30,620,102	18,045,001	19,231,274	45,223,328	46,887,334	25,103,384	482,739,747
Total, calendar year, 1909.....		3,052	191,437,771	102,330,412	31,304,169	16,255,118	19,252,676	45,449,552	42,015,285	25,424,196	474,069,931
Increase.....				8,775,007	684,067	1,789,883	28,396	226,224	1,272,049	321,312	8,570,266
Decrease.....				1,973,666							

TABLE No. 4.—TOBACCO-PRODUCTION ACCOUNT.

DETAILED STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF TOBACCO PRODUCED IN EACH DISTRICT AND STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1910, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

States.	District.	Tobacco manufactured.												Value of stamps used.
		Plug.	Twist and other forms of leaf.	Fine-cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1910.	Total to be accounted for.	On hand Jan. 1, 1911.	Exported in bond.	Tax paid at 6 cents per pound.	Tax paid at 8 cents per pound.	
		Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Alabama.														
Arkansas.		1,132	25,405		370		1,132	6,720	220		30,745	912	1,750	\$72.96
California.	1	6,920	360		132,786	472	140,538	150	140,688	867		86,808	53,013	9,449.52
Do.	4				1,525		1,525		1,525	10		1,290	225	95.40
Do.	6				17,991		17,991		17,991	185		13,480	4,326	1,154.88
Total.		6,920	360		152,302	472	160,054	150	160,204	1,062		101,578	57,564	10,699.80
Colorado.					64,930		64,930		65,455	242		35,270	29,943	4,511.64
Connecticut.					156,881		156,881		157,868	3,774		75,588	78,506	10,815.76
Florida.					26,007		26,007		26,013	232		9,299	16,482	1,876.50
Georgia.					5,845		5,845		6,470	565		3,475	2,430	402.90
Hawaii.														
Illinois.	1	35,147	7,452	5,368,543	13,163,790	5,060,944	23,635,876	276,666	23,912,542	447,382	1,171	12,574,940	10,889,049	1,625,620.32
Do.	5				72,521	100	72,621		72,744	171		42,829	29,744	4,949.26
Do.	8	244,546	41,073		251,944		537,563	13,160	550,723	17,540		316,242	216,317	36,279.88
Total.		279,693	48,525	5,368,543	13,512,602	5,061,044	24,270,407	280,949	24,560,356	465,003	1,795	12,948,438	11,145,030	1,668,508.68
Indiana.	6				196,485	12,425	208,910	3,144	212,054	3,250		118,465	90,330	14,334.30
Do.	7				58,227	50	402,585	59,733	462,318	88,920		281,850	91,542	24,234.72
Total.					254,712	12,475	611,495	62,877	674,372	92,179		400,321	181,872	33,569.02

Iowa.	3	61,277	659,013	—	720,290	12,866	733,156	11,266	—	409,900	311,990	49,553.20				
Do.	4		279,321		279,321	98	279,419	2,986		150,105	126,328	19,112.54				
Total.		61,277	938,334		999,611	12,964	1,012,575	14,252		560,005	438,318	68,665.74				
Kansas.					66,826		66,826	1,385		37,747	27,694	4,480.34				
Kentucky.	2	647,648	1,219,006	21,485	2,080,709	664,447	2,745,156	468,627		1,830,847	445,682	145,505.38				
Do.	5	27,727,302	1,062,723	10,697,523	39,509,033	1,346,586	40,855,619	1,921,993		23,282,713	15,572,801	2,642,756.86				
Do.	6	140,157	752,160	167,814	2,967,771	121,002	3,088,773	128,645		1,850,071	1,110,057	199,808.82				
Do.	7	127,851	157,707		16,220	301,778	11,846	313,624	11,522		133,170	168,932	21,504.76			
Do.	8	1,805	25,688		27,493	13,998	41,491	10,978		22,416	8,097	1,902,72				
Total.		28,644,763	3,217,284	189,299	12,835,428	44,886,784	2,157,876	47,044,063	2,541,765	78,112	27,119,217	17,305,500	3,011,598.54			
Louisiana.					2,906,263	11,432	3,059,912	138,139	3,198,051	77,390		37,404	1,670,709	1,412,548		
Maryland.					20,357,061	25,064	20,382,125	120,973	20,503,098	3,458		96,078	11,053,477	1,411,215.42		
Massachusetts.					178,792	167,060	345,852	2,374	348,226	3,431		180,609	164,186	23,971.42		
Michigan.	1	5,579,845	47,929	1,879,278	108,757	21,473,039	238,944	21,711,963	203,340		252	11,876,762	9,631,620	1,483,136.04		
Do.	4				75,989	2,098	78,057		78,057	38		43,925	34,124	5,365.42		
Total.		5,579,845	47,929	1,879,278	13,933,219	110,855	21,551,126	238,944	21,790,070	203,378		252	11,920,687	9,665,753	1,488,501.46	
Minnesota.					191,630	150	191,680	2,092	193,772	2,084		117,875	73,813	12,977.54		
Missouri.	1	159,859,627	7,668,021		7,319,353	5,139	74,852,140	2,083,267	76,935,407	2,756,287		41,230,041	32,765,086	5,095,000.34		
Do.	6	4,128	62,899		113,551		180,578	20,358	200,936	21,300		59,909	11,956.34			
Total.		59,863,753	7,730,920		7,432,904	5,139	75,032,718	2,103,625	77,136,343	2,777,587		41,350,768	32,823,995	5,106,965.68		
Montana.					19,064		19,064	285	19,349	19		10,880	8,450	1,328.80		
Nebraska.					85,868		85,868	1,238	87,106	1,883		46,829	38,393	5,581.34		
New Hampshire.					11,699		11,699	129	11,828	656		7,013	4,159	753.50		
New Jersey.	1				4,666		4,666		4,666			2,893	1,773	315.42		
Do.	3	7,233,079			3,802,783	18,363,924	8,693,333	38,093,119	717,731	38,810,850	638,812	106,521	21,640,230	16,425,286	2,612,436.08	
Total.		7,233,079			3,802,783	18,368,590	8,693,333	38,097,785	717,731	38,815,516	638,813	106,521	21,643,123	16,427,059	2,612,752.10	
New Mexico.					13,211		13,211		13,211			12,021	1,190	816.46		
New York.	1				529,758	10,346	540,104	1,096	541,200	10,642		294,502	220,630	35,320.52		
Do.	2				5,209,291	1,315	6,495,015	3,203	6,498,218	7,945		9,595	3,364,970	3,115,708	451,154.84	
Do.	3				922,297	74,857	1,029,649	26,794	1,056,443	32,200		720,221	163,141	140,881	21,055.94	
Do.	14				180,663	1,424,827	1,635,490	11,654	1,617,144	25,202		75,177	842,614	674,151	104,488.02	
Do.	21				53,343	1,244,569	1,297,912	14,738	1,312,650	27,809		790,945	493,896	86,968.38		
Do.	25				755,676	24,105	779,781	1,784	781,665	1,206		463,043	317,316	53,167.86		
Total.					1,550,910	10,086,418	110,623	11,747,951	59,269	11,807,220	105,004		820,419	5,919,215	4,962,582	752,159.46

TABLE NO. 4.—TOBACCO-PRODUCTION ACCOUNT—Continued.

DETAILED STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF TOBACCO PRODUCED IN EACH DISTRICT AND STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1910, ETC.—Continued.

States:	District.	Tobacco manufactured.												Value of stamps used.
		Plug.	Twist and other forms of leaf.	Fine-cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1910.	Total to be accounted for.	On hand Jan. 1, 1911.	Exported in bond.	Tax paid at 6 cents per pound.	Tax paid at 8 cents per pound.	
North Carolina .....	4	2,888,680	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	\$2,852,079.06
Do.....	5	42,853,897	36,140	.....	37,769,458	5,882,773	40,658,138	1,073,642	41,731,780	242,262	149,405	22,756,499	18,583,614	3,124,199.98
Total.....		45,742,577	36,140	.....	43,652,231	.....	89,430,948	5,098,077	94,529,025	6,092,127	151,891	54,326,076	33,958,931	5,976,279.04
North and South Dakota.....					11,033	.....	11,033	.....	11,033	.....		7,231	3,802	738.02
Ohio.....	1	14,604,029	344,146	.....	24,242,160	.....	39,190,335	646,812	39,837,147	562,942	20,368	21,715,755	17,538,082	2,705,991.86
Do.....	10	.....	.....	.....	8,037,050	.....	8,037,050	69,081	8,106,131	60,536	.....	4,646,495	3,399,100	550,717.70
Do.....	11	.....	.....	.....	10,691	.....	10,691	.....	10,691	.....	.....	6,342	4,349	728.44
Do.....	18	.....	.....	.....	398,053	5,936	403,989	9	403,989	30	.....	218,925	185,043	27,938.94
Total.....		14,604,029	344,146	.....	32,687,954	5,936	47,642,065	715,902	48,357,967	623,508	20,368	26,587,517	21,126,574	3,285,376.94
Oregon.....					19,078	.....	19,078	21	19,099	.....	.....	12,302	6,797	1,281.88
Pennsylvania.....	1	.....	.....	5,590	1,145,248	7,350,279	8,501,117	2,125	8,503,242	1,907	4,059	5,380,074	3,117,202	572,180.60
Do.....	9	.....	.....	.....	445,773	3,559	449,332	200	449,532	287	.....	266,474	182,771	30,610.12
Do.....	12	.....	.....	.....	2,928,196	129,126	2,928,196	11,331	2,939,527	71,209	.....	1,518,801	1,349,517	199,089.42
Do.....	23	.....	.....	.....	.....	7,881	137,007	2,443	139,450	1,287	.....	79,920	58,243	9,454.64
Total.....		.....	.....	5,590	4,648,343	7,361,719	12,015,652	16,099	12,031,751	74,690	4,059	7,245,269	4,707,733	811,334.78
South Carolina.....					16,146	.....	16,146	700	16,846	.....	.....	6,850	9,996	1,210.68
Tennessee.....		1,099,213	2,388,364	.....	460,550	9,851,196	13,799,323	536,707	14,336,030	482,803	.....	7,882,452	5,970,775	950,609.12
Texas.....	3	.....	.....	.....	101,916	7,972	101,916	.....	101,916	7,972	.....	63,332	38,584	6,886.64
Do.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,779	2,193	522.18
Total.....		.....	.....	109,888	.....	109,888	.....	109,888	.....	.....	.....	69,111	40,777	7,408.82

Virginia.....	2	8,216,273	113,018	.....	17,813,065	.....	26,142,356	871,929	27,014,285	866,754	1,515,161	14,136,925	10,495,445	1,687,851.10	
Do.....	6	3,082,478	136,979	250	145,115	.....	3,364,822	1,250,850	4,615,672	840,486	39,130	3,175,994	560,062	235,364.60	
Total.....		11,298,751	249,997	250	17,958,180	.....	29,507,178	2,122,779	31,629,957	1,707,240	1,554,291	17,312,919	11,055,507	1,923,215.70	
Washington.....					15,233	.....	15,233	.....	15,233	34	.....	9,818	5,381	1,019.56	
West Virginia.....			100	.....	6,577,899	.....	6,577,999	.....	6,577,999	143,732	1,733	3,575,007	2,857,527	443,102.58	
Wisconsin.....	1	.....	3,195	.....	6,138,941	.....	28,680	6,170,816	1,530	6,172,346	1,207	7,400	3,447,242	2,716,497	424,154.28
Do.....	2	.....	.....	.....	162,060	.....	162,060	1,014	163,674	785	.....	88,322	74,567	11,264.68	
Total.....		.....	3,195	.....	6,301,001	.....	28,680	6,332,376	3,144	6,336,020	1,092	7,400	3,535,564	2,791,064	435,418.96
Total, calendar year 1910.....		174,352,625	14,580,022	12,857,930	214,056,402	31,445,178	447,292,157	14,410,910	461,703,067	16,060,597	3,064,316	255,825,005	186,753,149	30,289,752.22	
Total, calendar year 1909.....		173,418,223	14,625,975	12,481,100	202,374,654	28,454,958	431,354,910	12,092,809	443,447,719	14,589,971	3,209,553	425,648,195	.....	25,538,891.70	
Increase.....		934,402	.....	376,830	11,681,748	2,990,220	15,937,247	2,318,101	18,255,348	1,470,626	.....	16,929,959	4,750,860.52		
Decrease.....		.....	45,953	.....	.....	.....	.....	.....	.....	145,237	.....	.....	.....		

### OPIUM.

During the fiscal year ended June 30, 1911, a number of assessments were made against persons detected in illegally manufacturing opium. In most cases there were no assets out of which such assessments could be satisfied, but a sum of \$847 was collected from this source. The need of additional legislation looking to the control of the manufacture and sale of opium has already been discussed. (See p. 20, *supra*.)

Respectfully,

ROYAL E. CABELL,  
*Commissioner of Internal Revenue.*

Hon. FRANKLIN MACVEAGH,  
*Secretary of the Treasury.*

128

### T A B L E S.

	Page.
A. Statement showing the receipts from each specific source of internal revenue, and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1911.....	130-169
B. Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year ended June 30, 1911.....	170-173
C. Statement showing the actual number of the different kinds of special-tax payers, by collection districts and by States and Territories, for the fiscal year ended June 30, 1911.....	174-177
D. Statement showing the internal-revenue receipts from special taxes in the several States and Territories for the fiscal year ended June 30, 1911.....	178-181
E. Statement of collections, expenses, and percentage cost of collection for each collection district during the fiscal years ended June 30, 1910 and 1911.....	182-187

129

A.—TABLE SHOWING THE RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT, STATE, AND TERRITORY OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1911.

DISTRICTS.	DISTILLED SPIRITS.										Total collections on distilled spirits.
	Spirits distilled from apples, peaches, grapes, pears, pine-apples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Dealers, retail liquor (special tax), \$25.	Dealers, wholesale liquor (special tax), \$100.	Manufacturers of stills (special tax), \$50.	Stills, or worms, for distilling, manufactured, each, \$20.	Stamps for distilled spirits intended for export, each, 10 cents.	Case stamps for distilled spirits bottled in bond, each, 10 cents.	
Alabama.....	\$5,245.13	\$208.33	\$200.00	\$47,520.77	\$4,854.21						\$57,620.11
Arkansas.....	89,884.93	36,383.95	20,382.44	7,091.69							74,151.34
First California.....	697,380.63	3,953,768.06	13,529.16	10,000.00	332,088.71	72,845.81	\$58.33	\$600.00	\$72.30	\$105,714.97	5,186,267.97
Fourth California.....	143,086.89	183.15	1,475.01	800.00	141,601.16	18,341.76			.90		325,796.89
Sixth California.....	73,238.71	263,578.11	1,400.01	200.00	60,404.70	20,429.28					21,866.44
Colorado.....	137,954.55	1,100.00			79,369.96	14,608.35					441,117.42
Connecticut.....	23,663.11	137,875.12	5,291.69	3,400.00	133,072.79	13,666.73	12.50	40.00	1.00		233,062.86
Florida.....		182,830.48	3,241.72	2,600.00	31,972.28	15,621.04					317,022.94
Georgia.....	70.20	22,998.56	91.67		40,701.24	6,700.00	45.83	40.00		30.00	236,265.52
Hawaii.....	263.67	44,658.51	1,000.00		10,946.87	8,841.67					70,686.50
First Illinois.....	379,003.36	48,489.10	10,770.95	13,333.34	302,949.07	42,204.51	33.34	80.00	.40	70.00	66,017.04
Fifth Illinois.....	29,435,058.53	1,337.51	1,200.00		29,230.70	4,025.02	41.67	40.00	14.60	14,404.00	856,934.07
Eighth Illinois.....	9,586,105.98	250.00			56,094.24	4,458.39			5.00	3,764.00	29,485,352.03
Thirteenth Illinois.....		800.00	600.00		63,487.76	3,470.87					68,358.03
Sixth Indiana.....	322.19	9,499,173.06	1,583.34	1,800.00	117,051.72	5,958.33					9,628,838.64
Seventh Indiana.....	6,073.16	18,956,120.95	1,187.51	800.00	52,660.90	4,683.36			48.00	410.00	19,021,983.88
Third Iowa.....		500.00	200.00		42,153.22	3,775.00					46,628.22
Fourth Iowa.....		891.66	200.00		42,487.91	4,633.34					48,212.91
Kansas.....	65.56				45,402.04	1,491.66					46,959.26
Second Kentucky.....	6,115.09	3,730,339.85	500.00	1,200.00	10,598.48	4,137.48			20.20	29,676.00	3,782,587.10
Fifth Kentucky.....	172,742.35	13,730,815.05	1,075.01	5,000.00	23,604.84	9,941.78	215.84	280.00	102.40	112,680.00	14,056,457.27
Sixth Kentucky.....		3,548,284.34	200.00	1,200.00	16,867.34	2,450.02			9.20	24,794.00	3,593,804.90
Seventh Kentucky.....	35.20	4,158,753.86	850.00	600.00	14,600.16	3,323.01			40.30	54,770.00	4,232,974.53
Eighth Kentucky.....	1,080.98	3,164,455.73	525.01	375.00	6,231.17	2,295.85			71.40	27,210.00	3,202,245.14
Louisiana.....	2,989,360.22	2,116.68	1,600.00	103,664.70	26,079.31						3,127,869.81
Maryland.....	45,043.57	4,806,134.95	5,779.20	11,800.00	114,626.14	17,720.84	50.00	140.00	31.00	4,748.00	5,006,073.70
Third Massachusetts.....	372.35	2,259,319.28	13,212.61	14,150.01	124,660.96	28,083.50			1,207.90	632.00	2,441,638.61
First Michigan.....	608.41	1,432,038.96	1,933.33	600.00	112,352.12	5,454.17	45.84	40.00			1,553,072.83
Fourth Michigan.....											69,371.28
Minnesota.....											155,264.59
First Missouri.....	16,575.28	117,620.68	2,925.00	4,000.00	137,264.49	11,075.10					271,236.53
Sixth Missouri.....	34,111.22	915,654.92	2,216.09	2,800.00	116,499.04	11,158.35	29.17	40.00		3,584.00	1,039,375.67
Montana.....		441.76	916.65		67,771.22	13,237.62					113,206.65
Nebraska.....	1,999,306.65	754.19	400.00		102,427.39	9,420.85					2,061,806.19
New Hampshire.....	1,916.53	7,986.55	391.67	200.00	55,316.70	4,954.25					53,052.18
First New Jersey.....	15,708.00		804.16	800.00	40,357.43	2,200.00					72,261.84
Fifth New Jersey.....	54,271.19	297.22	4,620.85	1,600.00	205,704.45	15,520.84					282,014.55
New Mexico.....	1,232.16		291.67		38,204.79	4,387.55					44,116.17
First New York.....	.66	4,385,570.20	6,220.83	3,600.00	220,887.05	17,891.66			40.20		4,633,611.20
Second New York.....	581,459.23	505.07	9,437.51	13,200.00	57,017.70	6,733.35			.10		725,143.05
Third New York.....		77.00	7,795.84	3,950.00	149,457.86	40,062.50	85.42	110.00			201,538.82
Fourteenth New York.....	5,812.17	2,363,901.54	3,758.34	600.00	222,384.30	14,679.18			2.30		2,611,137.83
Twenty-first New York.....	6,166.03	1,542,532.21	2,816.66	1,000.00	102,154.37	7,433.33			4.20	920.00	1,664,027.70
Twenty-eighth New York.....	58,480.51	7,593.52	4,637.50	3,800.00	158,091.90	14,245.84					250,854.07
Fourth North Carolina.....	937.53				7,830.06	462.55					9,405.76
Fifth North Carolina.....	237.94	3,980.93	66.67		5,933.37	450.01					10,602.25
North and South Dakota.....					49,855.53	2,545.88					52,468.08
First Ohio.....	68,685.32	8,061,347.56	3,216.68	12,050.00	76,657.97	19,924.99	250.00	560.00	4.50	9,314.00	8,252,011.02
Tenth Ohio.....	109,001.64	572,255.55	1,295.85	1,800.00	51,200.95	3,933.35					756,176.34
Eleventh Ohio.....		7,598.58	525.00	1,233.34	124,057.36	8,620.88					52,956.17
Eighteenth Ohio.....	11,161.94	75,205.35	1,633.33	1,800.00	121,012.22	8,858.32					219,671.16
Oklahoma.....	1,026.74	399,951.20	1,700.01	1,600.00	10,911.24	1,812.51					12,723.75
Oregon.....					79,406.27	9,041.67					492,725.89
First Pennsylvania.....	49,739.58	916,463.26	12,050.05	14,000.00	174,054.78	24,604.15	4.17	40.00	4.50	2,452.00	1,193,412.47
Ninth Pennsylvania.....	1,053.91	460,236.37	1,925.00	916.67	36,778.24	4,333.35			.10	122.00	505,305.64
Twelfth Pennsylvania.....		91,170.97	2,325.01	1,800.00	124,049.24	2,650.01					228,306.22
Twenty-third Pennsylvania.....	27,251.51	6,389,326.97	8,112.53	5,933.33	163,165.74	33,595.83			45.83	12.00	6,688,997.74
South Carolina.....		364.98			23,813.18	4,220.84					28,399.00
Tennessee.....	1,420.21	735,149.37	1,534.21	2,000.00	46,046.27	10,833.50				10.80	192.00
Third Texas.....		737.66	983.34	800.00	42,659.93	4,033.35					49,214.28
Fourth Texas.....	591.14	2.31	358.33	600.00	23,646.52	4,070.81					29,269.11
Second Virginia.....	3,709.20	823,981.34	1,420.86	3,633.34	20,825.44	6,516.80	29.17	40.00			860,156.15
Sixth Virginia.....	67,010.98	516,585.07	1,208.34	818.67	15,450.09	2,308.34					603,379.49
Washington.....	849.70	21,220.10	2,008.35	1,400.00	99,197.68	15,195.96					139,871.70
West Virginia.....	44.00	262,454.91	634.18	600.00	28,287.68	2,750.04					285,284.81
First Wisconsin.....		2,572,159.48	4,591.67	5,550.00	185,587.32	11,970.83					2,780,157.30
Second Wisconsin.....			800.00	400.00	111,098.27	2,233.35					114,631.62
Total.....	2,677,449.02	145,382,763.32	168,109.06	171,725.03	5,569,915.32	770,323.42	991.28	2,155.83	1,748.75	373,377.85	155,279,568.25

## A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	TOBACCO.						Total collections on tobacco.
	Cigars weighing more than 3 pounds per thousand, per thousand, \$8.	Cigars weighing not more than 3 pounds per thousand, per thousand, 75 cents.	Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.60.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, \$1.25.	Snuff, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 8 cents.	Tobacco, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 8 cents.	
Alabama.....	\$15,409.23			\$3.00	80.80	\$502.30	\$15,915.33
Arkansas.....	5,501.93				164.11	5,666.06	
First California.....	118,879.63	\$33.96	\$47.70	181,295.75	228.01	19,552.05	320,037.12
Fourth California.....	27,609.47					139.80	27,749.27
Sixth California.....	46,352.86		25.38	115.10		1,213.01	47,706.35
Colorado.....	58,282.76		33.66	417.25		5,041.65	63,775.32
Connecticut.....	253,775.67	18.75	59.04	1,783.81	60.14	12,100.38	267,797.79
Florida.....	985,471.81	1.32		8,113.18		2,300.75	998,887.06
Georgia.....	54,306.04			10.80	163.75	433.60	54,914.19
Hawaii.....	71.70				2.84	2,556.66	2,631.20
First Illinois.....	700,174.36	17.25	176.91	6,229.01	413,747.30	1,393,469.66	2,513,814.49
Fifth Illinois.....	83,010.93					4,839.60	89,850.53
Eighth Illinois.....	177,521.24					39,512.24	217,033.48
Thirteenth Illinois.....	51,640.92					1,693.84	53,334.76
Sixth Indiana.....	233,599.69			36.25	1,073.00	14,784.59	249,403.53
Seventh Indiana.....	168,128.52					24,936.77	193,065.29
Third Iowa.....	55,361.32			.50		54,879.38	110,241.20
Fourth Iowa.....	219,149.49					21,340.56	240,400.05
Kansas.....	65,533.20				.38	4,772.03	70,305.63
Second Kentucky.....	6,743.00					101,890.86	108,633.86
Fifth Kentucky.....	152,075.76					2,723,396.74	2,875,472.50
Sixth Kentucky.....	18,644.41					204,692.16	223,336.57
Seventh Kentucky.....	9,505.41					30,129.29	39,634.70
Eighth Kentucky.....	418.02					1,524.20	1,942.22
Louisiana.....	132,952.54			631,346.53	1,980.71	240,510.13	1,006,789.91
Maryland.....	356,919.27	384,980.40	73.80	914.75	61,963.80	1,502,154.02	2,307,006.04
Third Massachusetts.....	570,703.25	2.63	1,430.86	55,953.55	12,973.64	15,641.48	650,705.33
First Michigan.....	762,830.99			251.14	8,276.72	1,587,982.43	2,359,341.28
Fourth Michigan.....	159,517.70					196.40	5,343.16
Minnesota.....	209,374.96	.75		.51	75.92	14,009.31	165,057.26
First Missouri.....	146,904.22		9.70	318.03	687.51	5,649,509.27	223,461.45
Sixth Missouri.....	58,297.36					10,984.32	5,797,428.73
Montana.....	34,904.17					1,434.84	69,281.68
							36,339.01
Nebraska.....	87,216.65			7.20	.75	6,046.58	93,271.18
New Hampshire.....	136,907.56		14.40	1,620.62		757.25	139,209.83
First New Jersey.....	202,094.48					328.75	202,471.91
Fifth New Jersey.....	1,322,850.68	1,116.72		3,912.15	596,882.41	2,288,531.52	4,213,293.48
New Mexico.....	5,427.71					445.90	5,373.61
First New York.....	369,459.34	71,228.25		2,285,336.60	495.33	41,748.82	2,708,268.34
Second New York.....	1,066,664.88	12,218.45	26,170.00	2,391,874.07	1,357.97	521,776.66	4,020,062.04
Third New York.....	1,627,510.13	9,418.35	46,585.97	2,478,491.26	5,221.95	18,127.86	4,185,355.52
Fourteenth New York.....	395,767.72		280.80	441.74	4.40	114,418.10	510,912.76
Twenty-first New York.....	562,531.79					94,087.82	656,619.61
Twenty-eighth New York.....	170,275.58		171.90	6,927.87	2,056.18	55,025.36	240,456.89
Fourth North Carolina.....	44,547.72			584,200.00		3,048,577.90	3,677,325.62
Fifth North Carolina.....	265.54					3,413,261.66	3,413,527.20
North and South Dakota.....	35,837.11					632.75	36,469.90
First Ohio.....	633,806.05	.75	5.40	3.38	27.21	2,845,902.02	3,479,834.81
Tenth Ohio.....	430,605.19			7.50		576,751.68	1,007,344.37
Eleventh Ohio.....	368,962.07				.75	733.05	369,635.87
Eighteenth Ohio.....	594,446.75	2.25	28.80	57.90	327.67	31,394.73	626,236.10
Oklahoma.....	3,755.07					89.32	3,814.99
Oregon.....	27,322.02			3.25	5.88	2,097.91	29,429.12
First Pennsylvania.....	2,214,909.89	218,347.35	894.78	128,214.95	285,398.06	84,299.00	2,932,064.03
Ninth Pennsylvania.....	2,214,123.51	697.50			272.86	31,910.01	2,247,003.82
Twelfth Pennsylvania.....	277,687.85					240,790.52	518,478.37
Twenty-third Pennsylvania.....	1,163,801.28	171.84	47.52	15.00	549.41	9,556.04	1,174,141.69
South Carolina.....	77,366.48	17.25		4.91		1,459.78	78,339.42
Tennessee.....	27,957.84					258,362.01	1,141,611.95
Third Texas.....	29,721.79	161.89		1,011.80		6,463.50	37,058.98
Fourth Texas.....	8,653.76					427.41	9,041.17
Second Virginia.....	788,248.42	60,376.83		2,745,755.50		1,952,376.32	5,546,787.07
Sixth Virginia.....	38,389.99	158,481.75		16,142.50		107,387.31	380,401.55
Washington.....	41,374.95					1,361.28	42,736.23
West Virginia.....	415,311.26					497,378.92	912,690.18
First Wisconsin.....	230,669.68					2,580.55	676,626.04
Second Wisconsin.....	107,291.89			.13		12,953.29	120,246.31
Total.....	21,672,425.10	917,294.25	76,074.62	11,531,015.50	2,251,746.62	30,451,923.07	66,910,479.65

## A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Contd.

DISTRICTS.	FERMENTED LIQUORS.					
	Fermented liquors, per barrel of not more than 31 gallons, \$1.	Brewers, annual manufacture less than 500 barrels (special tax), \$50.	Brewers, annual manufacture 500 barrels or more (special tax), \$100.	Retail dealers in malt liquors (special tax), \$20.	Wholesale dealers in malt liquors (special tax), \$50.	Total collections on fermented liquors.
Alabama.	\$13,290.00	.....	\$141.67	\$5,041.81	\$2,057.12	\$20,530.60
Arkansas.	10,025.00	.....	100.00	4,534.14	4,104.18	18,763.32
First California.	720,801.63	\$250.00	5,500.00	6,243.34	14,489.59	747,292.56
Fourth California.	245,138.09	500.00	2,508.34	3,147.60	9,012.58	260,306.61
Sixth California.	267,758.00	237.50	500.00	4,006.92	4,523.04	277,025.46
Colorado.	451,140.75	100.00	1,475.00	7,925.10	11,489.57	472,130.42
Connecticut.	1,385,317.25	300.00	3,000.00	3,083.52	19,089.85	1,410,790.62
Florida.	18,350.00	.....	100.00	4,324.11	5,177.18	27,951.29
Georgia.	129,455.00	.....	400.00	9,517.02	3,170.45	142,542.47
Hawaii.	16,676.50	.....	400.00	80.00	450.00	17,006.50
First Illinois.	5,676,321.25	200.00	8,491.67	12,424.70	27,812.88	5,725,250.50
Fifth Illinois.	289,405.00	.....	400.00	2,170.38	3,233.40	295,208.78
Eighth Illinois.	264,952.50	.....	1,000.00	4,428.66	12,883.55	283,264.71
Thirteenth Illinois.	399,575.00	.....	1,700.00	6,644.06	13,839.52	421,758.88
Sixth Indiana.	698,055.00	800.00	1,600.00	9,084.99	15,095.81	724,635.80
Seventh Indiana.	770,572.50	50.00	1,591.67	4,753.06	6,410.60	783,377.83
Third Iowa.	276,294.00	50.00	800.00	4,282.50	17,920.82	289,347.32
Fourth Iowa.	235,242.27	50.00	1,700.00	2,872.51	8,802.09	248,666.87
Kansas.	.....	.....	3,429.21	2,912.49	6,341.70	.....
Second Kentucky.	25,225.00	.....	100.00	4,839.77	1,100.03	31,254.80
Fifth Kentucky.	433,660.50	1,200.00	2,458.54	1,120.84	438,439.88	.....
Sixth Kentucky.	303,470.00	416.67	1,200.10	258.34	305,345.11	.....
Seventh Kentucky.	47,150.00	200.00	3,405.18	2,468.76	53,223.94	.....
Eighth Kentucky.	13,030.00	100.00	2,524.64	537.51	16,192.15	.....
Louisiana.	468,260.53	1,500.00	7,263.04	6,729.33	483,752.90	.....
Maryland.	1,506,441.93	341.67	2,700.00	5,676.88	10,518.83	1,525,679.31
Third Massachusetts.	2,381,430.00	2,100.00	2,083.34	2,617.65	22,071.68	2,410,302.67
First Michigan.	1,258,908.58	183.33	5,716.67	8,539.73	13,183.37	1,316,531.68
Fourth Michigan.	435,247.50	.....	2,933.34	7,827.72	15,048.09	461,054.65
Minnesota.	1,651,725.15	487.50	6,600.00	22,254.19	31,210.86	1,712,277.70
First Missouri.	3,622,838.01	20.83	2,800.00	3,996.64	10,900.00	3,640,575.48
Sixth Missouri.	581,807.25	100.00	3,546.95	7,450.14	594,564.34	.....
Montana.	414,287.00	58.33	3,600.00	7,723.29	13,939.60	439,608.22
Nebraska.	436,267.50	50.00	1,100.00	5,280.50	31,459.21	474,157.21
New Hampshire.	260,927.50	40.00	11,281.88	7,264.59	280,036.27	.....
First New Jersey.	192,375.50	.....	600.00	481.66	7,962.50	201,419.66
Fifth New Jersey.	3,225,526.50	3,308.34	4,500.83	17,658.35	3,250,994.02	.....
New Mexico.	23,925.00	400.00	1,067.60	3,245.89	28,638.49	.....
First New York.	3,451,382.04	150.00	4,633.33	1,631.68	6,335.39	3,494,132.44
Second New York.	211,550.00	100.00	260.00	1,000.00	212,910.00	.....
Third New York.	5,394,515.25	50.00	3,091.67	1,325.84	2,841.67	5,401,824.43
Fourteenth New York.	1,902,933.00	50.00	5,825.00	3,645.04	22,239.67	1,934,692.71
Twenty-first New York.	844,021.50	112.50	3,000.00	3,207.50	12,122.91	862,464.41
Twenty-eighth New York.	1,924,970.00	50.00	5,833.33	2,475.84	13,012.52	1,946,341.69
Fourth North Carolina.	.....	.....	9,219.24	735.48	9,954.72	.....
Fifth North Carolina.	52,345.00	.....	1,934.98	350.00	2,284.98	.....
North and South Dakota.	1,941,690.97	50.00	3,200.00	1,093.34	11,687.75	72,929.28
First Ohio.	618,395.00	50.00	2,000.00	562.53	5,225.05	626,232.58
Tenth Ohio.	493,159.06	1,687.50	1,121.76	3,256.30	499,224.62	.....
Eighteenth Ohio.	1,515,216.13	150.00	3,400.00	1,728.32	7,850.01	1,528,344.46
Oklahoma.	245,001.50	475.00	1,950.00	4,572.51	7,164.59	259,163.60
First Pennsylvania.	3,264,702.75	7,683.34	3,931.68	24,745.86	3,301,063.63	.....
Ninth Pennsylvania.	305,697.50	2,000.00	2,090.04	4,262.52	314,050.06	.....
Twelfth Pennsylvania.	1,498,251.00	4,483.34	3,133.38	15,233.46	1,521,101.18	.....
Twenty-third Pennsylvania.	2,743,074.50	11,650.01	15,036.69	15,206.24	2,735,077.44	.....
South Carolina.	5,258.25	100.00	5,616.78	629.18	11,604.21	.....
Tennessee.	256,395.00	400.00	22,338.35	5,293.92	254,427.27	.....
Third Texas.	506,217.39	50.00	900.00	30,145.12	12,987.50	610,300.01
Fourth Texas.	112,000.00	.....	300.00	3,808.40	3,198.35	119,306.75
Second Virginia.	74,855.00	100.00	935.07	3,791.80	79,681.87	.....
Sixth Virginia.	115,564.19	400.00	2,030.89	962.52	118,957.00	.....
Washington.	872,431.11	300.00	5,942.27	12,673.12	894,846.50	.....
West Virginia.	363,330.00	1,400.00	5,038.03	8,958.59	378,726.62	.....
First Wisconsin.	4,434,165.75	100.00	8,116.66	7,843.33	19,200.00	4,469,430.74
Second Wisconsin.	828,773.16	50.00	7,766.68	6,504.42	17,929.34	801,023.60
Total.	63,216,851.24	7,679.16	152,704.24	361,242.59	629,300.42	64,367,777.65

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	OLEOMARGARINE.					
	Oleomargarine, free from coloration that causes it to look like butter, per pound, 10 cents.	Manufacturers of oleomargarine (special tax), \$800.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), \$80.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), \$80.	Oleomargarine, free from coloration that causes it to look like butter, per pound, 10 cents.	Manufacturers of oleomargarine (special tax), \$800.
Alabama.	\$82,613.31	.....	\$480.00	.....	\$82,183.35	\$5,436.66
Arkansas.	2,033.00	.....	151.50	.....	1,683.33	4,236.33
First California.	8.00	.....	8.00	.....	1,788.17	1,616.67
Fourth California.	3,030.01	.....	1,625.01	.....	2,160.18	3,822.77
Sixth California.	3,183.34	.....	1,626.00	.....	6,198.34	3,680.01
Colorado.	810.00	.....	810.00	.....	810.00	810.00
Connecticut.	3,366.69	.....	3,366.69	.....	428,374.24	4,358.01
Georgia.	6,355.02	.....	6,355.02	.....	5,160.51	3,355.02
Hawaii.	1,966.67	.....	1,966.67	.....	18,628.26	3,683.50
Florida.	1,700.00	.....	1,700.00	.....	3,234.50	1,700.00
Illinois.	7,186.67	.....	7,186.67	.....	7,176.17	7,176.17
Michigan.	4,186.67	.....	4,186.67	.....	8,264.64	8,264.64
Wisconsin.	4,071.50	.....	4,071.50	.....	50,620.30	408.50
Pennsylvania.	1,300.01	.....	1,300.01	.....	1,200.00	1,200.00
Ohio.	808.50	.....	808.50	.....	5,160.51	307.00
Virginia.	12,651.50	.....	12,651.50	.....	272.00	272.00
North Carolina.	636.00	.....	636.00	.....	200.00	200.00
North Dakota.	3,384.00	.....	3,384.00	.....	2,616.68	5,017.68
South Dakota.	3,600.25	.....	3,600.25	.....	3,700.01	10,343.35
Wyoming.	4,440.00	.....	4,440.00	.....	5,783.35	19,167.52
Alaska.	8,913.65	.....	8,913.65	.....	14,263.11	14,263.11
First Kentucky.	4,239.50	.....	4,239.50	.....	14,101.19	14,101.19
Sixth Kentucky.	2,034.50	.....	2,034.50	.....	28,879.95	28,879.95
Eighteenth Kentucky.	480.00	.....	480.00	.....	766.67	4,176.17
Louisiana.	3,166.82	.....	3,166.82	.....	2,972.83	2,972.83
Mississippi.	1,566.00	.....	1,566.00	.....	2,133.33	4,518.85
Twenty-third Mississippi.	1,835.50	.....	1,835.50	.....	2,683.35	9,306.51
First Louisiana.	5,906.50	.....	5,906.50	.....	3,400.01	3,400.01

New Hampshire.

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	OLEOMARGARINE.					Total collections on oleo-margarine.
	Oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine, free from coloration that cause it to look like butter of any shade of yellow, per pound, $\frac{1}{4}$ cent.	Oleomargarine imported from foreign countries, per pound, 15 cents.	Manufactures of oleo-margarine artificially colored in imitation of butter (special tax), \$600.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), \$48.	
First New Jersey.....	\$283.00	\$5,421.28		\$600.00	\$3,296.50	\$4,546.50
Fifth New Jersey.....				1,800.00	9,614.50	19,002.11
New Mexico.....					285.50	471.50
First New York.....		66.00			4,063.50	5,084.16
Second New York.....					311.50	
Third New York.....					1,231.00	1,597.50
Fourteenth New York.....					4,389.50	7,389.67
Twenty-first New York.....					6,439.00	11,105.67
Fourth North Carolina.....					9,896.50	16,946.51
Fifth North Carolina.....					516.00	534.00
North and South Dakota.....					322.50	
First Ohio.....					797.00	450.50
Tenth Ohio.....					2,741.00	772.30
Eleventh Ohio.....					9,133.50	1,080.34
Oklahoma.....					48.00	400.00
Oregon.....					300.00	50,879.53
First Pennsylvania.....					480.00	5,541.00
Ninth Pennsylvania.....					1,917.00	42,230.88
Twelfth Pennsylvania.....					366.00	17,829.38
Twenty-third Pennsylvania.....					481.50	1,066.00
South Carolina.....					789.00	1,531.51
Tennessee.....					24.00	1,880.30
Third Texas.....					412.18	412.18
Fourth Texas.....					1,233.50	2,030.17
Second Virginia.....					4,607.50	766.67
Sixth Virginia.....					738.50	8,348.90
West Virginia.....					180.00	3,050.00
First Wisconsin.....					60.00	800.01
Second Wisconsin.....					1,386.50	1,657.51
Total.....	284,262.94	286,885.81		28,634.90	33,692.00	1,000,214.79

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Contd.

DISTRICTS.	MIXED FLOUR.					Total collections on mixed flour.
	Mixed flour, per barrel of 196 pounds, or more than 98 pounds, 4 cents.	Mixed flour, per half barrel of 98 pounds, or more than 49 pounds, 2 cents.	Mixed flour, per quarter barrel of 49 pounds, or more than 24½ pounds, 1 cent.	Mixed flour, per eighth barrel of 24½ pounds, or less, $\frac{1}{2}$ cent.	Manufacturers, packers, or packers of mixed flour (special tax), \$12.	
Alabama.....						
Arkansas.....						
First California.....						
Fourth California.....						
Sixth California.....						
Colorado.....						
Connecticut.....						
Florida.....						
Georgia.....						
Hawaii.....						
First Illinois.....						
Fifth Illinois.....						
Eighth Illinois.....						
Thirteenth Illinois.....						
Sixth Indiana.....						
Seventh Indiana.....						
Third Iowa.....						
Fourth Iowa.....						
Kansas.....						
Second Kentucky.....						
Fifth Kentucky.....						
Sixth Kentucky.....						
Seventh Kentucky.....						
Eighth Kentucky.....						
Louisiana.....						
Maryland.....						
Third Massachusetts.....						
First Michigan.....						
Fourth Michigan.....						
Minnesota.....						
First Missouri.....						
Sixth Missouri.....						
Montana.....						
Nebraska.....						
New Hampshire.....						
First New Jersey.....						
Fifth New Jersey.....						
New Mexico.....						
First New York.....						
Second New York.....						
Third New York.....						
Fourteenth New York.....						
Twenty-first New York.....						
Twenty-eighth New York.....						
Fourth North Carolina.....						
Fifth North Carolina.....						
North and South Dakota.....						
First Ohio.....						
Tenth Ohio.....						
Eleventh Ohio.....						
Eighteenth Ohio.....						
Oklahoma.....						
Oregon.....						
First Pennsylvania.....						
Ninth Pennsylvania.....						
Twelfth Pennsylvania.....						
Twenty-third Pennsylvania.....						
South Carolina.....						
Tennessee.....						
Third Texas.....						
Fourth Texas.....						
Second Virginia.....						
Sixth Virginia.....						
West Virginia.....						
First Wisconsin.....						
Second Wisconsin.....						
Total.....	27.00	1,144.56	1,285.83	19.75	287.00	2,764.14

NOTE.—No collections made during the year on account of "Filled cheese."

## A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	ADULTERATED BUTTER.					PROCESS OR RENOVATED BUTTER.		
	Adulterated butter manufactured or sold, etc., per pound, 10 cents.	Manufacturers of adulterated butter (special tax), \$600.	Retail dealers in adulterated butter (special tax), \$48.	Wholesale dealers in adulterated butter (special tax), \$480.	Total collections on adulterated butter.	Process or renovated butter manufactured or sold, etc., per pound, $\frac{1}{4}$ of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Total collections on process or renovated butter
Alabama.....					\$440.00			
Arkansas.....								
First California.....	\$1,466.60	\$500.00			1,966.60			
Fourth California.....	536.10	500.00		480.00	1,516.10			
Sixth California.....	1,865.60	1,250.00			3,115.60			
Colorado.....	563.00	500.00	\$500.00		1,563.00	\$2,815.80	\$108.33	\$2,924.13
Connecticut.....								
Florida.....								
Georgia.....								
Hawaii.....								
First Illinois.....	1,545.80	1,200.00		400.00	3,145.80	44,172.26	654.17	44,826.43
Fifth Illinois.....				360.00	414.00			
Eighth Illinois.....	54.00							
Thirteenth Illinois.....								
Sixth Indiana.....	72.00				72.00	1,681.00	50.00	1,731.00
Seventh Indiana.....								
Third Iowa.....	2,441.80	2,600.00			5,041.80	825.81	50.00	875.81
Fourth Iowa.....	885.50	550.00			1,435.50	16,339.53	337.50	16,677.03
Kansas.....		50.00			50.00	7,654.20	150.00	7,804.20
Second Kentucky.....			400.00	60.00	460.00			
Fifth Kentucky.....								
Sixth Kentucky.....								
Seventh Kentucky.....								
Eighth Kentucky.....								
Louisiana.....								
Maryland.....	489.40	700.00	456.00		1,645.40	753.00	100.00	853.00
Third Massachusetts.....	33.00				33.00	2,014.59	50.00	2,064.59
First Michigan.....	1,065.00	650.00			.1,715.00	893.45	95.83	989.28
Fourth Michigan.....	540.30	1,100.00			1,640.30	33.69	37.50	71.19
Minnesota.....	5,853.80	800.00	32.00		6,685.80	4,779.56	162.50	4,942.06
First Missouri.....	66.00				66.00			
Sixth Missouri.....	175.60				175.60	1,185.85	100.00	1,285.85
Montana.....	259.10	1,419.90			1,679.00			
Nebraska.....	265.70	950.00			1,215.70	146.50	45.84	192.34
New Hampshire.....								
First New Jersey.....	15.00			204.00	760.00	979.00		
Fifth New Jersey.....								
New Mexico.....								
First New York.....								
Second New York.....	214.00	750.00			964.00			
Third New York.....					480.00	480.00		
Fourteenth New York.....								
Twenty-first New York.....	186.00		16.00	400.00	602.00			
Twenty-eighth New York.....	131.00		228.00	760.00	1,119.00			
Fourth North Carolina.....								
Fifth North Carolina.....								
North and South Dakota.....	534.00	50.00			584.00			
First Ohio.....								
Tenth Ohio.....	48.00				48.00	6,213.13	75.00	6,288.13
Eleventh Ohio.....						535.90	50.00	585.90
Eighteenth Ohio.....	62.10	600.00		80.00	742.10	1,629.18	100.00	1,729.18
Oklahoma.....								
Oregon.....								
First Pennsylvania.....	1,038.10	100.00			1,138.10			
Ninth Pennsylvania.....	414.40		80.00		494.40			
Twelfth Pennsylvania.....	49.00	600.00			649.00			
Twenty-third Pennsylvania.....	779.30		332.00	160.00	1,271.30			
South Carolina.....								
Tennessee.....				176.00	176.00			
Third Texas.....					520.00	520.00		
Fourth Texas.....				592.00	592.00			
Second Virginia.....								
Sixth Virginia.....								
Washington.....	904.00			400.00	1,304.00			
West Virginia.....								
First Wisconsin.....	198.00	450.00			648.00			
Second Wisconsin.....	297.90	1,200.00			1,497.90	8,011.50	100.00	8,111.50
Total.....	23,049.10	16,919.90	2,676.00	5,240.00	47,885.00	99,685.01	2,266.67	101,951.68

## A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Contd.

DISTRICTS.	MISCELLANEOUS.				
	Opium manufactured for smoking purposes, per pound, \$10.	Special excise tax on corporations, joint-stock companies or associations, and insurance companies.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.
Alabama.....	\$213,477.61			\$67.02	\$213,544.63
Arkansas.....	70,499.38		\$7.00	171.80	70,678.18
First California.....	954,177.15		833.68	6,573.58	961,584.41
Fourth California.....	144,307.93			2.40	144,310.33
Sixth California.....	267,128.69		27.40	341.51	267,497.60
Colorado.....	339,953.85		192.72	119.75	340,266.32
Connecticut.....	1,171,922.42		204.36	650.11	1,172,776.80
Florida.....	101,009.39			616.00	101,625.39
Georgia.....	237,522.76		8.00	282.86	238,113.62
Hawaii.....	129,283.60		840.50	15.39	130,139.49
First Illinois.....	2,964,574.55		33,426.32	155.77	2,998,156.64
Fifth Illinois.....	122,110.40			9.00	122,119.40
Eighth Illinois.....	90,386.71		1.12	38.00	90,425.83
Thirteenth Illinois.....	78,508.22			43.00	78,551.22
Sixth Indiana.....	419,132.80			26.00	419,158.80
Seventh Indiana.....	82,003.23			27.62	82,030.85
Third Iowa.....	101,189.58			78.99	101,208.57
Fourth Iowa.....	127,937.37			36.54	127,973.91
Kansas.....	415,512.58		.72	136.94	415,650.24
Second Kentucky.....	17,001.41			175.80	17,177.21
Fifth Kentucky.....	230,805.42			5.00	230,870.42
Sixth Kentucky.....	18,867.02			11.00	18,878.02
Seventh Kentucky.....	32,310.36			117.87	32,928.23
Eighth Kentucky.....	7,428.06			30.50	7,458.56
Louisiana.....	205,904.44		59.00	390.21	206,353.65
Maryland.....	666,447.13			49.86	666,568.23
Third Massachusetts.....	1,884,960.76		116.56	4,634.03	1,869,711.35
First Michigan.....	771,339.18		48.30	118.39	771,565.87
Fourth Michigan.....	186,034.77		70,517.28	38.40	256,590.45
Minnesota.....	1,326,207.87			42.76	1,329,230.63
First Missouri.....	778,816.27			8.70	778,824.97
Sixth Missouri.....	223,782.55		33.88	14.00	224,630.43
Montana.....	216,343.77			68.03	216,411.80
Nebraska.....	130,800.38			63.69	130,864.07
New Hampshire.....	398,610.49		33.68	8.68	398,652.85
First New Jersey.....	309,834.46			19.02	309,853.48
Fifth New Jersey.....	1,177,765.49		24,452.34	5,388.70	1,207,576.53
New Mexico.....	95,721.46			4.00	95,725.46
First New York.....	294,115.87		14,010.02	4.56	308,130.45
Second New York.....	5,117,251.12		133,454.06	1.29	5,250,706.47
Third New York.....	1,225,116.51		764.44	3.76	1,225,884.71
Fourteenth New York.....	473,591.21			25.28	473,616.49
Twenty-first New York.....	270,292.78		7.00	26.20	270,325.98
Twenty-eighth New York.....	567,340.26		.76	18.73	567,406.75
Fourth North Carolina.....	66,862.18			8.50	66,870.68
Fifth North Carolina.....	42,163.71			30.62	42,194.33
North and South Dakota.....	54,631.57			226.62	54,857.19
First Ohio.....	462,938.73		302,144.00	354.74	765,437.47
Tenth Ohio.....	381,366.28			24.48	381,390.76
Eleventh Ohio.....	207,516.48			134.02	207,650.50
Oklahoma.....	935,206.19			104.88	935,311.07
Oregon.....	63,044.90			306.23	63,351.13
First Pennsylvania.....	185,358.96		50.62	22.26	185,431.84
Ninth Pennsylvania.....	1,664,995.77		29.84	107.13	1,665,132.74
Twelfth Pennsylvania.....	113,602.58				113,602.58
Twenty-third Pennsylvania.....	2,126,248.33		18.00	3,510.58	2,129,776.91
South Carolina.....	58,270.65			113.79	58,384.44
Tennessee.....	193,082.04			1,358.48	194,440.52
Third Texas.....	281,495.81		5.72	6.52	281,508.05
Fourth Texas.....	189,720.01		8.32	283.16	190,006.49
Second Virginia.....	336,001.29		142.90	2.50	386,146.69
Sixth Virginia.....	200,316.17			817.22	201,333.39
Washington.....	311,394.12		126.00	36.12	311,556.24
West Virginia.....	176,537.70			376.71	176,914.41
First Wisconsin.....	445,905.92		10.00	2.00	445,917.92
Second Wisconsin.....	84,748.63			10.00	84,758.63
Total.....	847.00	33,511,525.00	581,640.78	28,468.30	34,122,481.08

NOTE.—No collections made during the year on account of "Banks and bankers."

## A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	PENALTIES, ETC.	Offers in compromise.	United States share of penalties recovered by suits.	Interest.	Costs and fines.	Total of penalties, etc., collected.
Alabama.....	\$103.01			\$103.47	\$1,700.05	\$2,744.17
Arkansas.....	95.45			4,528.16	1,160.24	5,823.25
First California.....	101.90			14,001.55	20,98	14,204.25
Fourth California.....	68.96			6,527.00	33.38	6,528.69
Sixth California.....	40.35			2,902.00	1.88	2,944.23
Colorado.....	65.34	\$10.00		8,132.30	22.06	8,132.30
Connecticut.....	73.61			13,765.17	367.20	13,802.44
Florida.....	50.11			51,009.00	2.07	52,942.55
Georgia.....	258.39			980.47	4,445.97	6,889.98
Hawaii.....	53.16	10.00		1,216.13	80.63	1,244.37
First Illinois.....	457.24			1,274.00	113.19	1,544.91
Second Illinois.....	.13			53,114.38	168.26	53,282.65
Third Illinois.....				982.50	7,809.77	8,792.26
Eighth Illinois.....				6,246.86	170.01	6,416.87
Thirteenth Illinois.....	.94	10.00		6,700.00	2,261.65	2,932.59
Fourteenth Illinois.....	187.08			4,142.00	523.91	4,665.98
First Indiana.....	1.11			26.60	.21	5,510.94
Second Indiana.....	100.75	10.00		1,250.00	24.86	1,622.92
Third Indiana.....	19.47			1,235.00	4,90	3,398.31
Fourth Indiana.....	149.77	10.00		4,869.00	595.05	1,854.42
First Iowa.....	2.92			52.62	802.97	6,884.42
Second Iowa.....	69.22			50.33	412.61	3,426.08
Third Iowa.....	104.33			3,642.45	470.16	4,102.48
Fourth Iowa.....	182.31			2,420.00	108.71	2,520.70
First Louisiana.....	274.61			1,594.10	48.44	194.68
Second Louisiana.....	40.07			5,900.00	37.41	2,423.64
Third Louisiana.....	126.19			5,733.91	106.25	4,068.83
Fourth Louisiana.....	24.80			23,197.00	90.65	27,372.96
First Michigan.....	18.89			5,589.61	73.80	6,300.00
Second Michigan.....	18.62			10,755.36	103.21	11,377.77
Third Michigan.....	2.88			5,639.06	6.044.49	6,044.49
Fourth Michigan.....	12.80	10.00		6,100.00	38.48	6,235.32
First Minnesota.....	63.68			7,292.41	12.37	7,291.07
Second Minnesota.....	185.73			9,195.93	.54	1,366.28
Third Minnesota.....	355.97			6,215.60	124.52	6,642.90
Fourth Minnesota.....	355.97			6,235.85	5.72	6,646.55
First Missouri.....	355.97			2,475.00	11.23	2,679.30
Second Missouri.....	355.97			3,492.33	12.37	5,174.41
Third Missouri.....	355.97			3,755.00	52.29	3,835.31
Fourth Missouri.....	355.97			2,608.88	8.574.94	8,574.94
First Nebraska.....	355.97			3,386.00	123.35	3,498.95
Second Nebraska.....	355.97			3,386.00		

## A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	PENALTIES, ETC.						
	Unassessed penalties.	Penalties upon un-stamped instruments.	United States' share of penalties recovered by suits.	Offers in compromise.	Interest.	Costs and fines.	Total of penalties, etc., collected.
First New York.....	\$0.79		\$39.25	\$6,205.00	80.13	\$998.35	\$7,243.52
Second New York.....	125.32		249.64	2,070.00	59.34		2,504.30
Third New York.....	2.84		29.25	3,985.00	2.36	205.83	4,315.28
Fourteenth New York.....	125.48			8,279.37	8.34	579.40	8,992.59
Twenty-first New York.....	65.93		152.00	5,360.00	50.42	531.50	6,159.85
Twenty-eighth New York.....	19.44		22.75	7,411.07	4.67	300.00	7,757.93
Fourth North Carolina.....	16.83	\$30.00	187.25	2,521.70	.35	8,326.79	11,082.92
Fifth North Carolina.....	60.17		15,050.44	6,024.98	447.73	5,380.06	27,563.88
North and South Dakota.....	79.02			370.00	21.95	547.87	1,018.84
First Ohio.....	4.10			20,027.63		1,932.63	21,964.36
Tenth Ohio.....	4.48			2,114.80		62.78	2,182.06
Eleventh Ohio.....				4,810.00	.75	1,505.84	6,316.59
Eighteenth Ohio.....	64.60	10.00	1,857.07	13,513.00	21.32	50.00	13,515.99
Oklahoma.....	124.41	20.00		714.41	61.79		920.61
Oregon.....	7.10			5,975.91		100.00	5,986.98
First Pennsylvania.....	130.95	60.00	273.04	5,195.00	27.99		6,083.01
Ninth Pennsylvania.....				2,991.50			2,991.50
Twelfth Pennsylvania.....	16.44			4,047.00	.75	35.71	4,069.90
Twenty-third Pennsylvania.....	86.46	45.00	7.50	17,479.31	11.81	1,618.19	19,248.27
South Carolina.....	211.25		462.04	4,387.00	31.72	456.04	5,548.05
Tennessee.....	161.67	20.00	140.55	4,284.26	57.68	3,078.35	7,742.51
Third Texas.....	114.88		12.50	16,950.16	76.68	728.46	17,882.68
Fourth Texas.....	115.02			7,768.42	90.21	1,850.00	9,823.65
Second Virginia.....	25.35	30.00	318.93	6,935.18	12.40	1,751.90	9,073.76
Sixth Virginia.....	345.81	30.00	1,379.35	10,510.72	89.25	798.99	13,154.12
Washington.....	26.73			11,173.68	5.12	90.30	11,295.83
West Virginia.....	42.69			7,017.08	3.03	845.31	7,908.11
First Wisconsin.....				144.28	2,355.00		2,499.28
Second Wisconsin.....		4.86		4,404.64	.35	90.78	4,500.63
Total.....	5,602.49	325.00	24,739.40	490,776.70	6,035.52	69,937.47	597,416.58

## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT.

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.			FERMENTED LIQUORS.		
	Total.	Re-refunded.	Net total.	Total.	Re-refunded.	Net total.	Total.	Re-refunded.	Net total.
Alabama.....	\$57,620.11		\$57,620.11	\$15,915.33	\$4.20	\$15,915.33	\$20,530.60		\$20,530.60
Arkansas.....	74,151.34	\$35.42	74,115.92	5,666.06		5,666.06	18,763.32	\$96.67	18,666.65
First California.....	5,186,267.97	1,369.95	5,184,998.02	320,037.12	1,084.24	318,952.88	747,292.56	21.33	747,271.23
Fourth California.....	325,796.89	364.29	325,432.60	27,749.27		27,749.27	200,306.61	145.01	200,161.62
Colorado.....	441,117.42	454.73	440,682.69	47,706.35	3.90	47,702.45	277,025.46	90.00	276,935.46
Connecticut.....	233,062.86	468.80	232,594.06	63,775.32	15.75	63,759.57	472,130.42	156.68	471,973.74
Florida.....	317,022.94	247.93	316,775.01	267,797.79	5.47	267,792.32	1,410,790.62	25.00	1,410,765.62
Georgia.....	236,265.52	831.27	235,434.25	998,887.06	461.28	998,425.78	27,951.29	62.50	27,888.29
Hawaii.....	70,686.50	793.51	69,897.99	54,914.19	52.17	54,862.02	142,542.47	90.00	142,452.47
First Illinois.....	66,017.04		66,017.04	2,631.20		2,631.20	17,606.50		17,606.50
Fifth Illinois.....	836,984.07	3,943.81	852,990.26	2,513,814.49	8,162.15	2,505,632.34	5,725,250.50	894.95	5,724,355.55
Eighth Illinois.....	29,485,352.03	125.01	29,485,227.02	89,850.53	13.20	89,837.33	295,208.78	16.67	295,192.11
Thirteenth Illinois.....	9,650,677.61	150.02	9,650,527.59	217,038.43	16.08	217,017.43	283,264.71	3.50	283,261.57
Sixth Indiana.....	68,358.63	191.67	68,166.96	53,334.70	5.92	53,328.84	421,758.88		421,758.88
Seventh Indiana.....	9,628,838.64	518.76	9,628,319.88	249,493.53	8.40	249,485.13	724,635.80	202.74	724,433.06
Third Iowa.....	19,021,983.88	225.00	19,021,758.88	193,065.29	31.50	193,033.79	783,377.83		783,377.83
Fourth Iowa.....	46,028.22	56.27	46,571.95	110,241.20	20.07	110,221.13	299,347.32	234.50	299,112.73
Kansas.....	48,212.91	120.84	48,092.07	240,490.05	7.26	240,482.79	248,666.87	20.00	248,646.87
Second Kentucky.....	46,959.26	269.17	46,690.09	70,305.63	10.02	70,295.61	6,341.70	70.00	6,271.70
Fifth Kentucky.....	3,782,587.10	440.25	3,782,146.85	108,033.86	420.19	108,213.67	31,264.80		31,264.80
Sixth Kentucky.....	14,056,457.27	927.92	14,055,529.35	2,875,472.50	649.75	2,874,822.75	428,438.38	55.50	428,384.38
Seventh Kentucky.....	3,593,804.90	203.85	3,593,601.05	223,336.57		223,336.57	305,345.11		305,345.11
Eighth Kentucky.....	4,232,974.53	289.46	4,232,685.07	39,634.70	46.23	39,588.47	53,223.94		53,223.94
Louisiana.....	3,202,245.14	447.05	3,201,798.09	1,942.22		1,942.22	16,192.15		16,192.15
Maryland.....	3,127,809.81	452.10	3,127,417.71	1,006,789.91	503.14	1,006,286.77	483,752.90	25.00	483,727.90
Third Massachusetts.....	5,006,073.70	955.31	5,005,118.39	2,307,006.04	1,663.29	2,305,342.75	1,525,679.31	99.17	1,525,580.14
First Michigan.....	2,441,638.61	1,237.51	2,440,401.10	656,705.33	656,046.10	656,046.10	2,410,262.67		2,410,262.67
Fourth Michigan.....	1,553,072.83	633.34	1,552,439.49	2,359,341.28	1,704.57	2,357,636.71	1,316,531.68	308.95	1,316,222.73
Minnesota.....	155,264.59	52.09	155,019.19	165,057.26	6.45	165,030.81	461,056.65	11.07	461,044.98
First Missouri.....	271,236.53	634.63	154,629.96	223,461.45	36.52	223,424.93	1,712,277.70	165.21	1,712,112.49
Sixth Missouri.....	5,039,375.67	643.14	1,038,732.53	69,281.68	3.00	69,278.08	3,040,575.43	20.00	3,040,555.48
Montana.....	113,206.65	285.44	112,921.21	36,339.01	26.75	36,312.26	439,608.22	526.46	439,081.76
Nebraska.....	2,061,806.19	394.76	2,061,411.43	93,271.18	11.55	93,259.63	474,157.21	669.19	473,488.02
New Hampshire.....	53,032.18		53,052.18	139,299.83	14.61	139,285.22	280,036.27	20.00	280,016.27
First New Jersey.....	72,261.84	125.01	72,136.83	202,471.91	12.75	202,459.16	201,419.66		201,419.66
Fifth New Jersey.....	282,014.55	815.67	281,198.88	4,213,293.48	2,711.81	4,210,581.67	3,250,994.02	10.00	3,250,984.02
New Mexico.....	44,116.17	52.09	44,064.08	5,873.61	1.50	5,872.11	28,638.49		28,638.49
First New York.....	4,633,611.20	237.50	4,033,373.70	2,708,268.34	5,860.58	2,702,407.76	3,464,132.44	165.25	3,463,967.19

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT—Continued.

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.			FERMENTED LIQUORS.		
	Total.	Re-refunded.	Net total.	Total.	Re-refunded.	Net total.	Total.	Re-refunded.	Net total.
Second New York.....	\$725,413.05	\$1,056.25	\$724,356.80	\$4,020,002.04	\$17,088.41	\$4,002,973.63	\$212,910.00	\$51.08	\$212,910.00
Third New York.....	360.44	1,185.35	555.52	11,045.86	4,173,799.66	4,173,799.66	5,401,773.38	5,401,773.38	5,401,773.38
Fourth New York.....	2,611,137.83	2,610,769.24	510,912.76	221.51	510,690.83	510,690.83	1,934,597.71	1,934,597.71	1,934,597.71
Fifth New York.....	1,664,027.70	1,663,446.45	656,619.61	38.37	656,581.24	656,581.24	862,314.41	862,314.41	862,314.41
Sixth New York.....	230,554.07	1,162.35	249,691.52	240,466.89	556.66	239,900.23	1,946,173.18	1,946,173.18	1,946,173.18
Seventh North Carolina.....	9,405.76	108.22	9,297.54	3,677,325.62	49,047.71	3,026,277.91	9,554.72	11.67	9,554.72
Eighth North Carolina.....	10,002.25	41.29	10,560.96	3,413,527.28	639.71	3,412,987.49	2,284.98	2,284.98	2,284.98
Ninth North Carolina.....	52,468.08	243.79	52,224.29	36,499.90	20.70	36,499.20	72,928.28	174.18	72,928.28
Tenth North and South Dakota.....	8,252,011.02	1,106.84	8,250,904.18	3,479,834.81	601.60	3,479,233.21	1,949,187.66	1,949,187.66	1,949,187.66
First Ohio.....	756,176.34	524.20	755,652.05	1,007,364.37	1,766.23	1,005,598.14	626,232.68	50.00	626,182.68
Second Ohio.....	52,956.17	18.75	52,937.42	369,695.87	8.37	369,697.24	135.25	135.25	135.25
Third Ohio.....	213,671.16	116.67	219,554.49	626,258.10	9.45	626,258.65	1,558,344.46	48.12	1,558,296.34
Fourth Ohio.....	12,723.75	135.42	12,723.75	3,814.99	9.37	3,805.62	1,149.57	1,149.57	1,149.57
Fifth Ohio.....	492,728.89	135.42	492,595.47	29,429.12	82.99	29,429.12	256,763.60	131.91	256,763.60
Sixth Ohio.....	1,193,412.47	6,507.19	1,186,906.28	2,932,014.03	82.99	2,931,981.04	3,301,063.63	200.88	3,300,402.80
Seventh Pennsylvania.....	505,365.64	266.67	505,098.97	2,247,003.82	7.35	2,246,986.47	314,050.06	314,050.06	314,050.06
Eighth Pennsylvania.....	228,306.22	228,306.22	228,306.22	518,478.37	599.56	517,878.81	1,521,101.18	1,521,101.18	1,521,101.18
Ninth Pennsylvania.....	6,688,907.74	825.97	6,688,171.77	1,174,141.09	22.98	1,174,141.09	2,785,067.44	281.62	2,784,786.82
Tenth Pennsylvania.....	25,390.00	25.00	25,390.00	25,374.00	42.12	25,374.00	20.00	20.00	20.00
Eleventh Pennsylvania.....	797,806.36	5,391.29	792,415.07	1,141,611.36	2,423.23	1,138,185.72	284,327.27	254.75	284,327.27
Twelfth Pennsylvania.....	49,214.28	49,214.28	48,287.02	37,058.98	104.07	36,894.91	610,300.01	133.34	610,300.01
Thirteenth Pennsylvania.....	39,269.11	150.02	29,119.09	9,081.17	11.55	9,069.62	119,306.75	60.00	119,306.75
Fourteenth Pennsylvania.....	860,156.15	984.49	859,171.66	5,346,757.07	1,489.19	5,346,267.88	79,081.87	79,081.87	79,081.87
Fifteenth Pennsylvania.....	603,879.48	501.38	602,878.11	380,401.65	204.80	380,196.75	118,637.60	23.34	118,634.26
Sixteenth Pennsylvania.....	139,871.73	493.61	139,378.18	42,736.23	18.75	42,717.48	894,846.50	46.43	894,800.07
Seventeenth Pennsylvania.....	265,284.81	255.00	265,284.81	912,690.18	55.74	912,694.44	378,726.62	158.34	378,568.25
Eighteenth Pennsylvania.....	2,780,157.30	808.77	2,779,288.53	676,626.04	193.32	676,482.82	4,469,350.74	78.34	4,469,352.40
Nineteenth Pennsylvania.....	114,331.62	414.59	114,117.03	120,245.31	31.35	120,213.96	861,023.00	230.25	860,993.35
Second Wisconsin.....	155,279,858.25	43,087.39	155,296,770.86	66,910,473.65	114,590.20	66,795,889.35	64,367,777.65	6,862.34	64,360,915.31
Total.....	1,000,214.79	2,115.28	998,099.51	2,764.14					2,764.14

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT—Con.

DISTRICTS.	OLEOMARGARINE.			MIXED FLOUR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$5,436.66		\$5,436.66	\$5,436.66		\$5,436.66
Arkansas.....	4,236.33		4,236.33	4,236.33		4,236.33
First California.....	1,768.17		1,768.17	1,768.17		1,768.17
Fourth California.....	8.00		8.00	8.00		8.00
Colorado.....	4,904.93	\$7.00	4,897.93	4,897.93		4,897.93
Connecticut.....	35,832.77	12.00	35,820.77	35,820.77		35,820.77
Florida.....	3,030.01	6.00	3,024.01	3,024.01		3,024.01
Georgia.....	6,198.34	60.50	6,137.84	6,137.84		6,137.84
Hawaii.....	800.00	200.00	600.00	600.00		600.00
First Illinois.....	428,374.24	682.60	427,691.64	427,691.64		427,691.64
Fifth Illinois.....	4,358.01	3.00	4,355.01	4,355.01		4,355.01
Eighth Illinois.....	6,355.02	6.00	6,349.02	6,349.02		6,349.02
Thirteenth Illinois.....	3,683.50	4.00	3,679.50	3,679.50		3,679.50
Sixth Indiana.....	18,628.26	5.50	18,622.76	18,622.76		18,622.76
Seventh Indiana.....	3,234.50	6.00	3,228.50	3,228.50		3,228.50
Third Iowa.....	7,196.67	64.00	7,132.67	7,132.67	11.50	11.50
Fourth Iowa.....	8,264.64	233.34	8,031.30	8,031.30	398.56	398.56
Kansas.....	50,620.30	32.00	50,588.30	50,588.30	488.00	488.00
Second Kentucky.....	408.50		408.50	408.50		408.50
Fifth Kentucky.....	5,160.51		5,160.51	5,160.51		5,160.51
Sixth Kentucky.....	397.00		397.00	397.00		397.00
Seventh Kentucky.....	272.00		272.00	272.00		272.00
Eighth Kentucky.....	200.00		200.00	200.00		200.00
Louisiana.....	5,017.68	19.50	4,998.18	4,998.18		4,998.18
Maryland.....	14,675.58	6.00	14,669.58	14,669.58		14,669.58
Third Massachusetts.....	10,343.35	133.34	10,210.01	10,210.01		10,210.01
First Michigan.....	19,167.52	20.50	19,147.02	19,147.02		19,147.02
Fourth Michigan.....	14,263.11	6.00	14,257.11	14,257.11		14,257.11
Minnesota.....	14,101.19	8.00	14,093.19	14,093.19	17.09	17.09
First Missouri.....	28,879.95	56.50	28,823.45	28,823.45	411.00	411.00
Sixth Missouri.....	4,176.17	130.00	4,046.17	4,046.17		4,046.17
Montana.....	2,972.83	5.00	2,967.83	2,967.83		2,967.83
Nebraska.....	4,518.85	21.00	4,497.85	4,497.85	66.00	66.00
New Hampshire.....	9,306.51		9,306.51	9,306.51		9,306.51
First New Jersey.....	4,546.50		4,546.50	4,546.50		4,546.50
Second New Jersey.....	19,002.11		19,002.11	19,002.11		19,002.11
New Mexico.....	471.50		471.50	471.50		471.50
First New York.....	5,180.17	5.00	5,175.17	5,175.17		5,175.17
Second New York.....	5,084.16		5,084.16	5,084.16	50.00	50.00
Third New York.....	1,597.67	12.00	1,585.67	1,585.67	1,277.49	1,277.49
Fourteenth New York.....	7,389.50		7,389.50	7,389.50		7,389.50
Twenty-first New York.....	11,105.67	5.00	11,100.67	11,100.67		11,100.67
Twenty-eighth New York.....	16,946.51	12.50	16,934.01	16,934.01		16,934.01
Fourth North Carolina.....	534.00		534.00	534.00		534.00
Fifth North Carolina.....	772.50		772.50	772.50		772.50
North and South Dakota.....	1,080.34	2.50	1,077.84	1,077.84		1,077.84
First Ohio.....	50,879.53	36.00	50,843.53	50,843.53	16.00	16.00
Tenth Ohio.....	5,541.50	205.00	5,336.00	5,336.00		5,336.00
Eleventh Ohio.....	42,230.88	12.50	42,218.38	42,218.38		42,218.38
Eighteenth Ohio.....	17,829.38	3.00	17,826.38	17,826.38		17,826.38
Oklahoma.....	1,060.00		1,066.00	1,066.00		1,066.00
Oregon.....	1,531.51		1,531.51	1,531.51		1,531.51
First Pennsylvania.....	1,680.30		1,680.30	1,680.30	12.00	12.00
Ninth Pennsylvania.....	412.18		412.18	412.18		412.18
Twelfth Pennsylvania.....	2,030.17	4.00	2,026.17	2,026.17		2,026.17
Twenty-third Pennsylvania.....	8,348.90	71.00	8,277.90	8,277.90		8,277.90
South Carolina.....	1,657.51		1,657.51	1,657.51		1,657.51
Tennessee.....	7,394.52		7,394.52	7,394.52		7,394.52
Third Texas.....	3,863.17		3,863.17	3,863.17		3,863.17
Fourth Texas.....	19,039.72		19,039.72	19,039.72		19,039.72
Second Virginia.....	4,022.23		4,022.23	4,022.23		4,022.23
Sixth Virginia.....	1,733.50	4.00	1,729.50	1,729.50		1,729.50
Washington.....	3,448.86		3,448.86	3,448.86		3,448.86
West Virginia.....	12,337.68	15.00	12,322.68	12,322.68		12,322.68
First Wisconsin.....	7,849.50		7,849.50	7,849.50		7,849.50
Second Wisconsin.....	4,656.34		4,656.34	4,656.34		4,656.34
Total.....	1,000,214.79	2,115.28	998,099.51	2,764.14	2,764.14	2,764.14

## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT—Continued.

DISTRICTS.	ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.			EXCISE TAX ON CORPORATIONS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$440.00		\$440.00				\$213,477.61	\$1,651.77	\$211,825.84
Arkansas.....							70,498.38	137.48	70,361.90
First California.....	1,966.60		1,966.60				954,177.15	4,359.76	949,817.39
Fourth California.....	1,516.10		1,516.10				144,307.93	697.87	143,610.06
Sixth California.....	3,115.60		3,115.60				267,128.69	54.88	267,073.81
Colorado.....	1,563.00	\$4.92	1,558.08	\$2,924.12		\$2,924.13	339,953.85	584.93	339,368.92
Connecticut.....							1,171,922.42	332.25	1,171,590.17
Florida.....							101,009.39	1,511.20	99,498.19
Georgia.....							237,822.76	237,271.47	
Hawaii.....							128,283.60	1,224.58	128,059.02
First Illinois.....	3,145.80	832.24	2,313.56	44,826.43	\$387.25	44,439.18	2,964,574.55	1,786.17	2,962,785.38
Fifth Illinois.....							122,110.40	60.00	122,050.40
Eighth Illinois.....	414.00		414.00				90,386.71	291.89	90,094.82
Thirteenth Illinois.....							78,508.22	244.00	78,264.22
Sixth Indiana.....	72.00	30.00	42.00	1,731.00		1,731.00	419,132.80	418.39	418,714.41
Seventh Indiana.....							82,003.23	391.16	81,612.07
Third Iowa.....	5,041.80		5,041.80	875.81		875.81	101,189.58	136.90	101,052.68
Fourth Iowa.....	1,435.50	3.00	1,432.50	16,677.03	17.02	16,660.01	127,937.37		127,937.37
Kansas.....	50.00		50.00	7,804.26		7,804.26	415,512.58	1,249.98	414,262.60
Second Kentucky.....							17,001.41	120.69	16,880.72
Fifth Kentucky.....	460.00		460.00				230,865.42	5,738.50	225,126.92
Sixth Kentucky.....							18,867.02		18,867.02
Seventh Kentucky.....							32,810.36		32,810.36
Eighth Kentucky.....							7,428.06	1.64	7,426.42
Louisiana.....							205,904.44	1,038.83	204,865.61
Maryland.....	1,645.40		1,645.40	853.00		853.00	666,447.13	914.75	665,532.38
Third Massachusetts.....	33.00		33.00	2,064.59		2,064.59	1,864,960.76	8,730.19	1,856,230.57
First Michigan.....	1,715.00		1,715.00	989.28		989.28	771,299.18	1,285.80	770,113.38
Fourth Michigan.....	1,640.30		1,640.30	71.19		71.19	186,034.77	732.03	185,302.74
Minnesota.....	6,685.80		6,685.80	4,942.06	27.22	4,914.84	1,326,207.87	1,823.66	1,324,384.21
First Missouri.....	66.00		66.00				778,816.27	9,263.58	769,552.69
Sixth Missouri.....	175.60		175.60	1,285.85		1,285.85	223,782.55	3,720.13	220,062.42
Montana.....	1,679.00		1,679.00				216,343.77	488.29	215,855.48
Nebraska.....	1,215.70		1,215.70	192.34		192.34	130,810.98		130,800.38
New Hampshire.....							398,610.49	1,000.51	397,609.98
First New Jersey.....	979.00		979.00				309,834.46	563.01	309,271.45
Fifth New Jersey.....							1,177,765.49	639.42	1,177,126.07
New Mexico.....							95,721.46	85.20	95,636.26
First New York.....							294,115.87	1,353.10	292,762.77
Second New York.....	964.00		964.00				5,117,251.12	31,768.20	5,085,482.92
Third New York.....	480.00		480.00				1,225,116.51	3,748.88	1,221,367.63

Fourteenth New York.....	602.00		602.00				473,591.21	972.31	472,618.90
Twenty-first New York.....	1,119.00		1,119.00				270,292.78	115.29	270,177.49
Twenty-eighth New York.....							567,340.26	484.91	566,855.35
Fourth North Carolina.....							66,862.18	307.65	66,554.53
Fifth North Carolina.....	584.00		584.00				42,163.71	62.64	42,101.07
North and South Dakota.....							54,631.57	178.10	54,453.47
First Ohio.....							402,938.73	739.11	402,199.62
Tenth Ohio.....	48.00		48.00	6,288.13	237.27	6,050.86	381,366.28	34,342.34	347,023.94
Eleventh Ohio.....				585.90		585.90	207,516.48	483.16	207,033.32
Eighteenth Ohio.....	742.10		742.10	1,729.18		1,729.18	935,206.19	415.14	934,791.05
Oklahoma.....							63,044.90	136.40	62,908.50
Oregon.....	1,138.10		1,138.10				185,358.96	1,820.23	183,538.73
First Pennsylvania.....	494.40		494.40				1,664,995.77	4,905.25	1,660,090.52
Ninth Pennsylvania.....	649.00		649.00				113,602.58	112,862.32	
Twelfth Pennsylvania.....							241,869.72	229.31	241,640.41
Twenty-third Pennsylvania.....	1,271.30		1,271.30				2,126,248.33	969.50	2,125,278.53
South Carolina.....							58,270.65	559.80	57,710.85
Tennessee.....	176.00		176.00				193,082.04	103.02	192,979.02
Third Texas.....	520.00		520.00				281,495.81	3,614.34	277,881.47
Fourth Texas.....	592.00		592.00				189,720.01	1,540.16	188,179.85
Second Virginia.....							386,001.29	1,076.10	384,325.19
Sixth Virginia.....							200,316.17	1,132.15	199,164.02
Washington.....	1,304.00		1,304.00				311,394.12	767.63	310,626.69
West Virginia.....							176,537.70	827.17	175,710.53
First Wisconsin.....	648.00		648.00				445,905.40	2,824.30	443,081.62
Second Wisconsin.....	1,497.90		1,497.90	8,111.50		8,111.50	84,748.63	362.22	84,386.41
Total.....	47,885.00	870.16	47,014.84	101,951.08	668.76	101,282.92	33,511,525.00	149,029.30	33,362,495.70

## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT—Continued.

DISTRICTS.	MISCELLANEOUS.			PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$67.02	1 \$67.02	-----	\$2,744.17	\$142.30	\$2,550.86	\$316,231.50	\$3,772.97	\$312,458.53
Arkansas.....	178.80	-----	\$178.80	5,825.23	25.83	5,797.42	179,318.48	299.60	179,018.88
First California.....	7,407.26	1 7,407.26	-----	14,328.69	759.61	13,569.08	7,233,245.52	19,426.70	7,213,818.82
Fourth California.....	2.40	-----	2.40	6,629.24	383.43	6,245.81	7,766,316.44	1,590.60	764,725.84
Sixth California.....	368.91	-----	368.91	2,944.23	25.00	2,919.23	1,041,566.84	608.51	1,040,958.33
Colorado.....	312.47	-----	312.47	8,680.44	142.33	8,538.11	1,127,307.42	1,380.41	1,125,927.01
Connecticut.....	854.47	1 204.36	650.11	14,821.39	37.50	14,783.89	3,219,042.40	146,309.42	3,072,732.98
Florida.....	616.00	1 616.00	-----	52,942.55	290.55	52,652.00	1,420,701.82	5,518.37	1,415,183.45
Georgia.....	290.86	1 290.86	-----	6,989.99	177.22	6,812.77	519,445.11	5,889.25	513,555.86
Hawaii.....	855.89	-----	855.89	1,544.91	16.00	1,528.91	218,739.14	1,440.55	217,298.56
First Illinois.....	33,582.09	5,477.50	28,104.59	61,593.65	103.68	61,489.97	12,632,095.82	22,270.35	12,609,825.47
Fifth Illinois.....	9.00	-----	9.00	1,203.64	-----	1,203.64	29,998,092.39	217.88	29,997,874.51
Eighth Illinois.....	39.12	-----	39.12	7,413.24	25.00	7,388.24	10,255,600.39	492.46	10,253,107.93
Thirteenth Illinois.....	43.00	1 43.00	-----	2,932.59	122.00	2,810.59	628,619.58	833.43	627,786.15
Sixth Indiana.....	26.00	1 26.00	-----	5,510.94	92.45	5,418.49	11,048,068.97	1,814.50	11,046,254.47
Seventh Indiana.....	27.62	-----	27.62	1,622.92	20.00	1,602.92	20,085,315.27	673.66	20,084,641.61
Third Iowa.....	78.99	11.00	67.99	3,308.31	12.61	3,295.70	573,919.40	535.44	573,383.96
Fourth Iowa.....	36.54	-----	36.54	1,854.42	11.26	1,843.16	693,973.89	412.72	693,501.17
Kansas.....	137.66	1 69.37	68.29	5,884.45	512.32	5,372.13	604,103.84	2,601.52	601,502.32
Second Kentucky.....	175.80	1 175.80	-----	3,401.71	-----	3,401.71	3,943,473.18	2,437.55	3,941,035.63
Fifth Kentucky.....	5.00	1 5.00	-----	4,295.08	-----	4,295.08	17,611,155.06	8,198.00	17,002,957.66
Sixth Kentucky.....	11.00	-----	11.00	740.25	-----	740.25	4,142,501.85	203.85	4,142,298.00
Seventh Kentucky.....	117.87	-----	117.87	1,906.44	-----	1,906.44	4,360,039.84	335.66	4,360,604.15
Eighth Kentucky.....	30.50	-----	30.50	9,065.38	-----	9,065.38	3,237,103.45	448.69	3,236,654.76
Louisiana.....	449.21	1 449.21	-----	6,432.30	624.71	5,827.59	4,830,236.25	6,876.79	4,829,359.46
Maryland.....	121.10	1 60.36	60.74	27,372.96	36.00	27,336.96	9,549,874.22	4,141.48	9,545,732.74
Third Massachusetts.....	4,750.59	1 4,750.59	-----	6,202.48	44.94	6,157.54	7,397,001.38	58,973.49	7,338,027.89
First Michigan.....	166.69	1 166.69	-----	11,137.77	909.09	10,228.68	6,033,521.23	5,339.27	6,028,181.96
Fourth Michigan.....	70,553.68	98.29	70,457.39	6,044.49	347.55	5,696.94	974,094.73	1,254.08	972,840.65
Minnesota.....	42.76	1 42.76	-----	6,235.52	23.56	6,211.96	3,449,236.03	7,471.56	3,441,764.47
First Missouri.....	8.70	1 8.70	-----	7,291.07	141.34	7,149.73	10,524,713.73	14,205.10	10,510,508.63
Sixth Missouri.....	847.88	357.22	490.66	12,477.06	607.40	11,869.66	1,945,966.80	5,514.23	1,940,452.57
Montana.....	68.03	1 4.40	63.63	6,642.90	73.63	6,569.27	816,860.41	1,642.14	815,218.27
Nebraska.....	63.69	1 63.69	-----	7,217.01	160.98	7,056.03	2,773,308.55	4,493.67	2,768,814.88
New Hampshire.....	42.36	-----	42.36	5,174.41	267.08	4,907.33	885,522.05	1,302.20	884,219.85
First New Jersey.....	19.02	-----	19.02	3,855.31	13.00	3,822.31	794,388.70	713.77	793,674.93
Fifth New Jersey.....	29,811.04	2,355.25	27,455.79	4,574.94	885.42	7,689.52	8,982,434.63	7,417.57	8,975,017.06
New Mexico.....	4.00	-----	4.00	3,499.98	-----	3,499.98	178,325.21	138.79	178,186.42
First New York.....	14,014.58	-----	14,014.58	7,243.52	59.99	7,183.53	11,186,566.12	7,681.42	11,178,884.70
Second New York.....	133,455.35	110,066.60	23,388.75	2,04.30	909.25	1,595.05	10,217,694.02	160,888.71	10,056,805.31

Third New York.....	768.20	1 768.20	-----	4,315.28	6.42	4,308.86	11,022,273.72	234,671.36	10,787,602.36
Fourteenth New York.....	25.28	1 25.28	-----	8,992.59	58.30	8,934.29	5,546,741.88	3,527.08	5,543,214.80
Twenty-first New York.....	33.20	1 33.20	-----	6,159.85	208.76	5,951.09	3,471,305.29	1,256.42	3,470,048.80
Twenty-eighth New York.....	66.49	1 66.49	-----	7,757.93	65.64	7,692.29	3,030,882.84	11,588.30	3,019,294.54
Fourth North Carolina.....	8.50	1 8.50	-----	11,082.92	28.62	11,054.30	3,775,173.70	59,276.47	3,715,897.23
Fifth North Carolina.....	30.62	-----	30.62	27,563.38	12.50	27,550.88	3,496,944.64	656.14	3,496,288.50
North and South Dakota.....	225.62	-----	225.62	1,018.84	95.11	923.73	219,407.63	714.38	218,693.25
First Ohio.....	302,498.74	93.19	302,405.55	21,964.36	367.16	21,597.20	14,519,330.85	2,943.90	14,516,386.95
Tenth Ohio.....	24.48	1 24.48	-----	2,182.06	6.25	2,175.81	2,785,223.24	37,300.67	2,747,922.57
Eleventh Ohio.....	134.02	-----	134.02	6,316.59	34.75	6,281.84	1,178,660.53	692.78	1,177,967.75
Eighteenth Ohio.....	104.88	-----	104.88	15,515.99	33.23	15,482.76	3,345,401.44	625.61	3,344,775.83
Oklahoma.....	306.23	-----	306.23	920.61	68.91	851.70	83,526.35	214.68	83,311.67
Oregon.....	72.88	1 72.88	-----	6,083.01	163.51	5,919.50	975,503.07	2,976.38	972,526.89
First Pennsylvania.....	136.97	1 136.97	-----	5,686.98	120.48	5,566.50	9,099,546.55	15,595.12	9,083,951.43
Ninth Pennsylvania.....	2.00	-----	2.00	2,991.50	215.60	2,775.90	3,184,074.78	1,229.88	3,182,844.90
Twelfth Pennsylvania.....	3,528.58	-----	3,528.58	4,099.90	-----	4,099.90	2,515,887.56	832.87	2,515,054.69
Twenty-third Pennsylvania.....	113.79	1 113.79	-----	19,248.27	17.00	19,231.27	12,806,851.65	2,188.07	12,804,663.58
South Carolina.....	1,358.48	1 1,358.48	-----	5,548.05	39.00	5,509.05	184,432.63	3,725.71	180,706.92
Third Texas.....	12.24	1 12.24	-----	7,742.51	202.01	7,450.50	2,433,599.13	10,054.58	2,423,544.55
Fourth Texas.....	286.48	1 286.48	-----	17,882.68	550.16	17,332.52	1,000,347.17	7,343.47	993,063.70
Second Virginia.....	145.40	1 145.40	-----	9,073.76	103.69	8,970.07	6,885,837.77	6,097.05	6,879,740.72
Sixth Virginia.....	817.22	1 817.22	-----	13,154.12	510.57	12,643.55	1,318,759.65	3,929.11	1,314,830.54
Washington.....	162.12	-----	162.12	11,295.83	358.16	10,937.67	1,405,059.45	1,684.48	1,403,374.97
West Virginia.....	376.71	-----	376.71	7,908.11	442.90	7,465.21	1,783,861.81	1,524.15	1,782,337.66
First Wisconsin.....	12.00	-----	12.00	2,499.28	61	2,498.67	8,383,128.78	3,965.24	8,379,163.54
Second Wisconsin.....	10.00	1 10.00	-----	4,500.63	13.70	4,486.93	1,199,325.53	1,210.14	1,198,115.39
Total.....	610,956.08	136,789.73	474,166.35	597,416.58	11,880.77	585,535.81	322,430,828.72	2934,074.52	321,496,754.20

<sup>1</sup> In addition to amounts reported under the head of "Miscellaneous" a further refund of collections from various sources no longer taxable, as "Legacies and distributive shares of personal property, Schedule A—Documentary," etc., has been made as follows, viz.: Alabama, \$1,911.88; First California, \$4,424.55; Connecticut, \$145,444.91; Florida, \$1,739.57; Georgia, \$3,873.70; Thirteenth Illinois, \$222.84; Sixth Indiana, \$512.26; Kansas, \$388.66; Second Kentucky, \$1,280.62; Fifth Kentucky, \$821.33; Louisiana, \$3,764.30; Maryland, \$406.60; Third Massachusetts, \$43,377.69; First Michigan, \$310.33; Minnesota, \$4,710; First Missouri, \$313.17; Montana, \$232.17; Nebraska, \$3,172.50; Third New York, \$218,078.48; Fourteenth New York, \$1,785.67; Twenty-first New York, \$124.55; Twenty-eighth New York, \$9,071.04; Fourth North Carolina, \$8,764.10; Tenth Ohio, \$144.81; Oregon, \$852.43; First Pennsylvania, \$3,581.41; South Carolina, \$2,964; Tennessee, \$231.80; Third Texas, \$1,942.21; Fourth Texas, \$371.15; Second Virginia, \$1,698.18; Sixth Virginia, \$715.65; and Second Wisconsin, \$148.03.

<sup>2</sup> Includes \$468,180.59, a refund of collections made from various sources no longer taxable, as "Legacies and distributive shares of personal property, Schedule A—Documentary," etc., in addition to \$136,789.73, the aggregate amount reported refunded under the head of "Miscellaneous."

## A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE BY STATES AND TERRITORIES.

STATES AND TERRITORIES.	DISTILLED SPIRITS.											Total collections on distilled spirits.
	Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Dealers, retail liquor (special tax), \$25.	Dealers, wholesale liquor (special tax), \$100.	Manufacturers of stills (special tax), \$50.	Stills, or worms for distilling, manufactured, each, \$20.	Stamps for distilled spirits intended for export, each, 10 cents.	Case stamps for distilled spirits bottled in bond, each, 10 cents.	Grape brandy used in fortification of sweet wine.	
Alabama.....	\$5,245.13			\$38,665.12	\$4,854.21							\$48,764.46
Alaska.....				9,192.11	900.00							10,092.11
Arkansas.....	89,884.93	36,383.95	\$208.33	20,382.44	7,091.66							74,151.34
Arizona.....	61.05	100.00		18,181.02	2,212.53							20,554.60
California.....	913,706.23	4,217,529.32	16,404.18	11,000.00	500,907.84	108,083.49	\$58.33	\$660.00	\$73.20	\$150.00	\$147,889.43	5,916,462.02
Colorado.....	137,984.55	1,100.00		64,954.31	13,183.35							217,222.21
Connecticut.....	23,663.11	137,875.12	3,291.69	2,400.00	92,028.03	24,210.70	12.50	40.00	1.00			268,153.15
Delaware.....		4,834.45		400.00	10,588.95	700.00						16,773.40
District of Columbia.....	221,076.02	1,441.69	1,000.00	20,803.16	2,950.00							247,207.87
Florida.....	182,830.48	3,241.72	2,600.00	31,972.28	15,621.04							236,265.52
Georgia.....	79.20	22,998.56	91.67		40,701.24	6,700.00	45.83	40.00		30.00		70,686.50
Hawaii.....	263.67	44,658.51	1,000.00		10,946.87	8,841.67						66,017.04
Idaho.....		25.00			17,885.48	925.00						18,855.48
Illinois.....	379,003.36	39,069,653.61	13,158.46	15,133.34	511,661.77	54,158.79	75.01	120.00	20.00	18,238.00		40,061,322.34
Indiana.....	6,395.35	28,455,294.01	2,770.85	2,600.00	169,712.62	10,641.69			48.00	3,360.00		28,650,822.52
Iowa.....		65.56	1,391.66	400.00	84,641.13	8,408.34						94,841.13
Kansas.....					15,856.68	450.00						16,372.24
Kentucky.....	179,973.62	28,332,648.83	3,150.02	8,375.00	71,901.99	22,150.14	215.84	280.00	243.50	249,130.00		28,868,068.94
Louisiana.....		2,989,360.22	2,116.68	1,600.00	108,664.70	26,079.31			45.05	3.85		3,127,869.81
Maine.....					19,325.02	700.00						1,025.02
Maryland.....	45,043.57	4,580,224.48	4,337.51	10,400.00	82,579.82	14,070.84	50.00	140.00	31.00	4,748.00		4,741,625.22
Massachusetts.....	372.35	2,259,319.28	13,212.61	14,150.01	124,666.96	28,083.50			1,207.90	632.00		2,441,638.61
Michigan.....	608.41	1,432,038.96	2,508.34	1,000.00	176,948.35	9,254.21	45.84	40.00				1,622,444.11
Minnesota.....				2,925.00	4,000.00	137,264.49	11,075.10					155,264.59
Mississippi.....						8,855.65						8,855.65
Missouri.....	50,686.50	1,033,275.60	4,883.37	9,383.33	184,270.26	24,395.97	29.17	40.00		3,648.00		1,310,612.20
Montana.....		232.21	241.66		56,257.43	4,733.34						61,464.64
Nebraska.....		1,999,306.65	754.19	400.00	55,316.70	4,954.25			.40	1,074.00		2,061,806.19
Nevada.....					33,186.90	3,533.36						36,720.26
New Hampshire.....	1,916.53	7,986.55	291.67	200.00	16,260.54	1,266.66						27,921.95
New Jersey.....	69,979.19	297.22	5,425.01	2,400.00	257,274.27	18,857.50						354,276.39
New Mexico.....	1,171.11		191.67		20,023.77	2,175.02						23,561.57
New York.....	651,919.50	8,301,239.54	34,666.68	25,550.00	909,093.87	158,045.86	85.42	110.00	46.80	920.00	4,004.80	10,086,582.47
North Carolina.....	1,175.47	3,980.93			13,763.43	912.56						175.62
North Dakota.....					17,332.88	125.00						17,457.88
Ohio.....	188,848.90	8,716,410.04	6,670.86	16,883.34	289,820.38	35,366.67	250.00	560.00	4.50	26,000.00		9,280,814.69
Oklahoma.....					40,456.60	2,834.17						43,310.77
Oregon.....	1,026.74	399,951.20	1,700.01	1,600.00	79,406.27	9,041.67						492,725.89
Pennsylvania.....	78,045.00	7,857,197.57	24,412.59	22,650.00	498,056.10	71,154.21	4.17	85.83	16.60	64,400.00		8,616,682.07
Rhode Island.....				2,000.00	1,000.00	40,441.76	5,425.03					48,389.79
South Carolina.....			364.98			23,813.18	4,220.84					28,399.00
South Dakota.....			66.67			32,522.63	2,420.88					35,910.20
Tennessee.....	1,420.21	735,149.37	1,554.21	2,600.00	46,046.27	10,833.50			10.80	192.00		797,806.36
Texas.....	591.14	739.97	1,341.67	1,400.00	66,306.45	8,104.16						78,483.39
Utah.....		209.55			28,284.48	3,762.51						32,966.53
Vermont.....			100.00		4,771.87	233.34						5,105.21
Virginia.....	70,720.18	1,340,566.41	2,629.20	4,450.01	38,679.74	8,825.14	29.17	40.00				1,463,939.95
Washington.....	849.70	21,220.10	2,008.35	1,400.00	90,005.57	14,295.96						129,779.68
West Virginia.....	44.00	262,454.91	654.18	600.00	28,287.65	2,750.04						295,284.81
Wisconsin.....		2,572,159.48	5,391.67	5,950.00	296,635.59	14,204.18						2,694,688.92
Wyoming.....					14,415.65	1,425.00						15,840.85
Total.....	2,677,419.02	145,382,763.32	168,109.06	171,725.03	5,569,315.32	779,323.42	901.28	2,155.83	1,748.75	373,377.85	152,389.37	155,279,856.25
Collections for fiscal year ended June 30, 1910.....	2,424,602.86	139,098,951.20	152,292.40	156,600.03	5,067,191.42	659,710.76	1,187.53	2,100.00	2,024.15	318,954.00	145,697.25	148,029,311.54

## A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	TOBACCO.							Total collections on tobacco.
	Cigars weighing more than 3 pounds per thousand, per thousand, \$3.	Cigars weighing not more than 3 pounds per thousand, per thousand, 75 cents.	Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.60.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, \$1.25.	Snuff, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 8 cents.	Tobacco, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 8 cents.		
Alabama.....	\$14,443.10			\$3.00	\$0.80			\$14,446.90
Alaska.....	834.90							834.90
Arkansas.....	5,501.95							5,666.06
Arizona.....	3,835.55							4,101.85
California.....	191,089.66	\$33.96	\$73.08	181,410.85	228.01	20,904.86		393,740.42
Colorado.....	56,597.96		33.66	417.25				62,008.48
Connecticut.....	205,401.17	18.75	59.04	1,745.06	60.14	9,799.49		217,083.65
Delaware.....	25,249.23	122,250.00						207,496.23
District of Columbia.....	12,572.17			16.20	671.75			14,705.82
Florida.....	988,471.81	1.32		8,113.18				998,887.06
Georgia.....	54,306.04		10.80	163.75				54,914.19
Hawaii.....	71.70			2.84				2,631.20
Idaho.....	5,571.31							5,670.11
Illinois.....	1,014,347.45	17.25	176.91	6,229.01	413,747.30	1,439,515.34		2,874,033.26
Indiana.....	401,728.21			36.25	1,073.00	39,721.36		442,558.82
Iowa.....	274,510.81			.50		76,219.94		350,731.25
Kansas.....	59,775.24			.38		4,727.75		64,503.37
Kentucky.....	187,356.60					3,061,633.25		3,249,019.85
Louisiana.....	132,932.54			631,346.53	1,980.71	240,510.13		1,006,789.91
Maine.....	31,795.20			103.75				32,221.64
Maryland.....	319,042.07	202,730.40	57.60	243.00	1,070.80	1,500,704.32		2,084,748.19
Massachusetts.....	570,703.25	2.63	1,430.86	55,953.55	12,973.64	15,641.40		656,705.33
Michigan.....	922,348.69			251.14	8,473.12	1,593,325.59		2,524,398.54
Minnesota.....	209,374.96		.75		.51	14,000.31		223,461.45
Mississippi.....	966.13					502.30		1,468.43
Missouri.....	205,201.58			9.70	318.03	5,660,493.59		5,866,710.41
Montana.....	16,496.97					1,000.15		17,497.12
Nebraska.....	87,216.65			7.20	.75	6,046.58		93,271.18
Nevada.....	1,752.32							1,752.32
New Hampshire.....	95,940.55			14.40	1,516.87			197.47
New Jersey.....	1,524,945.16	1,116.72		3,960.83	596,882.41	2,288,860.27		97,609.29
New Mexico.....	1,592.16							4,415,765.39
New York.....	4,198,209.44	92,865.06	73,208.67	7,163,071.54	9,135.83	845,184.62		1,771.76
								12,381,675.16
North Carolina.....	44,813.26							7,090,852.82
North Dakota.....	5,863.65							5,888.05
Ohio.....	2,027,910.06	3.00	34.20	68.78	355.63	3,454,781.45		5,483,153.15
Oklahoma.....	9,513.63							9,617.25
Oregon.....	27,322.02							29,429.12
Pennsylvania.....	5,870,522.53	219,216.60	942.30	128,229.95	236,220.27	366,555.57		6,871,687.31
Rhode Island.....	48,374.50							50,714.14
South Carolina.....	77,366.48	17.25						1,450.78
South Dakota.....	29,973.46							78,839.42
Tennessee.....	27,957.84							608.39
Texas.....	38,375.55	161.80						30,581.85
Utah.....	12,835.89							235.89
Vermont.....	9,171.81							13,171.78
Virginia.....	826,694.21	218,858.58		2,761,898.00				237.09
Washington.....	40,540.05							9,408.90
West Virginia.....	415,311.26							2,119,763.63
Wisconsin.....	337,961.57							5,927,214.42
Wyoming.....	1,684.80							1,361.28
Total.....	21,672,425.10	917,294.25	76,074.62	11,531,015.89	2,251,746.62	30,461,923.07		66,910,479.55
Collections for fiscal year ended June 30, 1910.....	21,197,710.43	580,748.40	64,346.12	7,915,482.54	1,920,602.65	26,240,461.45		57,889,351.59

## A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Contd.

STATES AND TERRITORIES.	FERMENTED LIQUORS.					
	Fermented liquors, per barrel of not more than 31 gallons, \$1. Brewers, annual manufacture less than 500 barrels or more (special tax), \$50.	Brewers, annual manufacture 500 barrels or more (special tax), \$100.	Retail dealers in malt liquors (special tax), \$20.	Wholesale dealers in malt liquors (special tax), \$50.	Total collections on fermented liquors.	
Alabama.....	\$13,290.00		\$141.67	\$2,310.75	\$1,864.61	\$17,607.08
Alaska.....	6,283.00		400.00	228.35	704.18	7,615.53
Arkansas.....	10,025.00		100.00	4,534.14	4,104.18	18,763.32
Arizona.....	15,147.50		100.00	734.25	1,379.19	17,460.94
California.....	1,214,960.22	\$937.50	8,200.00	13,114.51	25,616.86	1,262,829.09
Colorado.....	435,030.75	100.00	1,075.00	6,892.22	7,991.65	451,089.62
Connecticut.....	736,146.25	300.00	2,200.00	2,653.50	16,427.33	757,727.08
Delaware.....	142,017.00	12.60		449.71	766.68	143,245.89
District of Columbia.....	286,721.00			838.33	618.76	288,178.09
Florida.....	18,350.00		100.00	4,324.11	5,177.18	27,951.29
Georgia.....	129,455.00		400.00	9,517.02	3,170.45	142,542.47
Hawaii.....	16,676.50		400.00	80.00	450.00	17,606.50
Idaho.....	32,780.00	50.00	700.00	1,799.16	1,300.84	36,630.00
Illinois.....	6,630,253.75	200.00	11,591.67	25,667.80	57,769.65	6,725,482.87
Indiana.....	1,468,627.50	850.00	3,191.67	13,838.05	21,506.41	1,508,013.63
Iowa.....	511,536.27	100.00	2,500.00	7,155.01	26,722.91	548,014.19
Kansas.....				2,029.19	1,147.91	3,177.10
Kentucky.....	822,535.50		2,016.67	14,428.23	5,485.48	844,465.88
Louisiana.....	468,260.53		1,500.00	7,263.04	6,729.33	453,752.90
Maine.....	532.50	162.50		9,352.51	2,908.34	12,955.85
Maryland.....	1,077,703.93	329.17	2,700.00	4,358.84	9,133.39	1,094,225.33
Massachusetts.....	2,381,430.00	2,100.00	2,083.34	2,017.65	22,071.68	2,410,302.67
Michigan.....	1,724,156.08	183.33	8,650.01	16,367.45	28,231.46	1,777,588.33
Minnesota.....	1,651,723.15	487.50	6,000.00	22,254.19	31,210.86	1,712,277.70
Mississippi.....				2,731.06	192.51	2,923.57
Missouri.....	4,204,725.26	120.83	4,400.00	7,543.59	18,350.14	4,235,139.82
Montana.....	241,384.50	8.33	2,200.00	3,499.19	8,506.67	245,598.09
Nebraska.....	436,267.50	50.00	1,100.00	5,280.50	31,459.21	474,157.21
Nevada.....	18,740.50	50.00	308.34	288.35	2,408.35	21,793.54
New Hampshire.....	260,395.00		400.00	1,309.17	3,143.75	265,247.92
New Jersey.....	3,417,902.00		3,908.34	4,982.49	25,620.85	3,452,413.68
New Mexico.....	8,777.50		300.00	333.35	1,866.70	11,177.55
New York.....	13,729,371.79	412.50	22,483.33	12,545.90	57,552.16	13,822,365.68
North Carolina.....				11,154.22	1,085.48	12,239.70
North Dakota.....				5,472.96	881.32	6,354.28
Ohio.....	4,568,461.16	250.00	10,287.50	4,505.95	19,484.71	4,602,989.32
Oklahoma.....				2,499.50	2,314.97	4,814.47
Oregon.....	245,001.50	475.00	1,950.00	4,572.51	7,184.59	259,163.60
Pennsylvania.....	7,811,725.75		25,816.60	24,191.79	59,548.08	7,921,282.31
Rhode Island.....	649,171.00		800.00	430.02	2,662.52	653,063.54
South Carolina.....	5,258.25		109.00	5,616.78	629.18	11,604.21
South Dakota.....	52,345.00		416.67	3,006.00	10,806.43	66,575.00
Tennessee.....	256,395.00		400.00	22,338.35	5,293.92	284,427.27
Texas.....	678,217.39	50.00	1,200.00	33,953.52	16,185.85	729,606.76
Utah.....	140,122.50		700.00	2,424.94	4,132.09	147,379.53
Vermont.....				620.00	1,212.50	1,832.50
Virginia.....	190,419.19		500.00	2,995.96	4,754.32	198,669.47
Washington.....	866,148.11	300.00	3,100.00	5,713.92	11,968.94	887,230.97
West Virginia.....	363,330.00		1,400.00	5,038.03	8,958.59	378,726.62
Wisconsin.....	5,262,938.91	150.00	15,883.34	14,352.75	37,129.34	5,330,454.34
Wyoming.....	16,110.00		400.00	1,032.88	3,497.92	21,040.80
Total.....	63,216,851.24	7,679.16	152,704.24	361,242.59	629,300.42	64,367,777.65
Collections for fiscal year ended June 30, 1910.....	59,485,116.82	5,685.49	149,870.91	364,804.42	566,810.90	60,572,288.54

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	OLEOMARGARINE.					
	Oleomargarine, free from coloration that causes it to look like butter or any shade of yellow per pound, 10 cents.	Oleomargarine, artificially colored in imitation of butter, per pound, 10 cents.	Retail dealers in oleomargarine artifically colored in imitation of butter (special tax), \$480.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), \$480.	Wholesale dealers in oleomargarine free from coloration that causes it to look like butter or any shade of yellow per pound, 1 cent.	Wholesale dealers in oleomargarine free from coloration that causes it to look like butter or any shade of yellow per pound, 1 cent.
Alabama.....			\$840.00	\$1,912.31		\$1,983.35
Alaska.....			2,033.00	2,17.50	1,633.33	4,236.33
Arizona.....			26.00	184.25	150.00	370.25
Arkansas.....					3,233.35	3,926.35
California.....					1,433.33	4,601.43
Connecticut.....					1,066.68	2,473.18
Delaware.....					1,240.00	1,601.00
District of Columbia.....					360.00	789.00
Florida.....					1,405.00	1,625.01
Georgia.....					2,695.00	3,183.34
Hawaii.....					800.00	800.00
Idaho.....					9,766.72	442,770.77
Illinois.....					2,666.67	21,482.76
Indiana.....					7,000.01	15,451.31
Iowa.....					2,510.68	6,458.01
Kansas.....					1,200.00	6,017.68
Kentucky.....					2,483.00	6,604.34
Louisiana.....					3,350.01	12,160.08
Maine.....					5,783.35	16,343.35
Maryland.....					10,482.36	33,430.63
Massachusetts.....					680.04	6,166.69
Michigan.....					701.00	901.00
Minnesota.....					6,188.00	2,450.00
Mississippi.....					294.50	1,484.50
Missouri.....					1,835.50	2,682.35
Montana.....					8.00	8.00
Nebraska.....					984.00	916.67
Nevada.....					12,911.00	23,548.64
New Hampshire.....					101.25	101.25
New Jersey.....						2,535.35
New Mexico.....						

## A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	OLEOMARGARINE.								Total collections on oleomargarine.
	Oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, $\frac{1}{4}$ of 1 cent.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), \$600.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), \$48.	Retail dealers in oleomargarine free from artificial coloration (special tax), \$6.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), \$480.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), \$200.	
New York	\$66.00					\$26,331.00		\$20,906.68	\$47,303.68
North Carolina					\$28.00	\$28.50	450.00	1,300.50	
North Dakota					324.50		283.34	607.84	
Ohio	37,866.63	\$37,071.72		\$1,700.00	1,664.00	27,731.75	\$480.00	9,966.69	116,480.79
Oklahoma					3,560.50		1,300.01	4,860.51	
Oregon					481.50		1,050.01	1,531.51	
Pennsylvania	95.40	.63			620.00	7,072.18	4,683.34	12,471.55	
Rhode Island		25,679.92		3,000.00	96.00	3,117.00	793.50	1,406.67	33,359.59
South Carolina					64.00		801.50	800.01	1,637.51
South Dakota						472.50			472.50
Tennessee	1,093.50			1,350.00	180.00	1,770.00		3,000.02	7,394.52
Texas	15,115.00	1,850.38			60.00	2,077.50		3,800.01	22,902.89
Utah						417.00		933.33	1,350.33
Vermont						801.50			801.50
Virginia	4.20	.53			872.00	2,704.50		2,200.00	5,781.23
Washington						598.00		2,833.36	3,431.36
West Virginia					480.00	7,091.00		4,766.68	12,337.68
Wisconsin						10,072.50		2,493.34	12,505.84
Wyoming					28.00	275.50			303.50
Total	284,262.94	286,895.81		23,684.90	33,622.00	229,216.04	4,050.04	138,482.06	1,000,214.79
Collections for fiscal year ended June 30, 1910	349,197.80	340,658.62		20,000.00	70,462.88	199,891.50	7,000.00	112,292.04	1,099,502.84

STATES AND TERRITORIES.	FILLED CHEESE.						MIXED FLOUR.					
	Filled cheese, domestic, per pound, 1 cent.	Filled cheese, imported from foreign countries, per pound, 8 cents.	Manufacturers of filled cheese (special tax), \$400.	Retail dealers in filled cheese (special tax), \$12.	Wholesale dealers in filled cheese (special tax), \$250.	Total collections on filled cheese.	Mixed flour, per barrel of 196 pounds, or more than 98 pounds, 4 cents.	Mixed flour, per half barrel of 98 pounds, or more than 49 pounds, 2 cents.	Mixed flour, per quarter barrel of 49 pounds, or more than 24 pounds, 1 cent.	Mixed flour, per eighth barrel of 24 pounds, or less, $\frac{1}{2}$ cent.	Manufacturers, packers, or repackers of mixed flour (special tax), \$12.	Total collections on mixed flour.
Alabama												
Alaska												
Arkansas												
Arizona												
California												
Colorado												
Connecticut												
Delaware												
District of Columbia												
Florida												
Georgia												
Hawaii												
Idaho												
Illinois							\$4.00					
Indiana												
Iowa												
Kansas												
Kentucky												
Louisiana												
Maine												
Maryland												
Massachusetts												
Michigan												
Minnesota												
Mississippi												
Missouri												
Montana												
Nebraska												
Nevada												
New Hampshire												
New Jersey												
New Mexico												
New York												
North Carolina												
North Dakota												
Ohio												
Oklahoma												

## A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	FILLED CHEESE.						MIXED FLOUR.					
	Filled cheese, domestic, per pound, 1 cent.	Filled cheese, imported from foreign countries, per pound, 8 cents.	Manufacturers of filled cheese (special tax), \$400.	Retail dealers in filled cheese (special tax), \$12.	Wholesale dealers in filled cheese (special tax), \$250.	Total collections on filled cheese.	Mixed flour, per barrel of 196 pounds, or more than 98 pounds, 4 cents.	Mixed flour, per half barrel of 98 pounds, or more than 49 pounds, 2 cents.	Mixed flour, per quarter barrel of 49 pounds, or more than 24½ pounds, 1 cent.	Mixed flour, per eighth barrel of 24½ pounds, or less, ½ cent.	Manufacturers, packers, or repackers of mixed flour (special tax), \$12.	Total collections on mixed flour.
Oregon.												
Pennsylvania.											\$12.00	\$12.00
Rhode Island.												
South Carolina.												
South Dakota.												
Tennessee.												
Texas.												
Utah.												
Vermont.												
Virginia.												
Washington.												
West Virginia.												
Wisconsin.												
Wyoming.												
Total.							\$27.00	\$1,144.56	\$1,285.83	\$19.75	287.00	2,764.14
Collections for fiscal year ended June 30, 1910.	\$2,341.58		\$400.00	\$12.00	\$93.75	\$2,847.33	24.60	2,100.50	555.55	126.65	244.00	3,051.30

STATES AND TERRITORIES.	ADULTERATED BUTTER.					PROCESS OR RENOVATED BUTTER.			
	Adulterated butter manufactured or sold, etc., per pound, 10 cents.	Manufacturers of adulterated butter (special tax), \$600.	Retail dealers in adulterated butter (special tax), \$48.	Wholesale dealers in adulterated butter (special tax), \$480.	Total collections on adulterated butter.	Process or renovated butter manufactured or sold, etc., per pound, ¼ of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Total collections on process or renovated butter.	
Alabama.					\$440.00	\$440.00			
Alaska.									
Arkansas.									

Arizona.												
California.	\$3,868.30	\$2,250.00				6,118.30						
Colorado.	479.00	500.00	\$500.00			1,479.00						
Connecticut.												
Delaware.												
District of Columbia.	408.20	700.00	84.00			1,102.20						
Florida.												
Georgia.												
Hawaii.												
Idaho.	10.80					10.80						
Illinois.	1,599.80	1,200.00				3,559.80						
Indiana.	72.00					72.00						
Iowa.	3,327.30	3,150.00				6,477.30						
Kansas.		50.00				50.00						
Kentucky.		400.00	60.00			460.00						
Louisiana.												
Maine.												
Maryland.	81.20					453.20						
Massachusetts.	33.00					33.00						
Michigan.	1,605.30	1,750.00				3,355.30						
Minnesota.	5,853.80	800.00	32.00			6,685.80						
Mississippi.												
Missouri.	241.60					241.60						
Montana.	248.30	547.00				795.30						
Nebraska.	265.70	950.00				1,215.70						
Nevada.						480.00						
New Hampshire.						480.00						
New Jersey.	15.00					760.00						
New Mexico.						979.00						
New York.	531.00	750.00	244.00			1,640.00						
North Carolina.												
North Dakota.												
Ohio.	110.10	600.00				80.00						
Oklahoma.												
Oregon.												
Pennsylvania.	1,038.10	100.00				1,138.10						
Rhode Island.	1,242.70	600.00	412.00			2,414.70						
South Carolina.												
South Dakota.												
Tennessee.	534.00	50.00										
Texas.												
Utah.		872.90										
Vermont.												
Virginia.												
Washington.	904.00					400.00						
West Virginia.												
Wisconsin.	495.90	1,650.00				2,145.90						
Wyoming.	84.00					84.00						
Total.	23,049.10	18,919.90	2,676.00			5,240.00	47,885.00	99,685.01		2,266.67	101,951.68	
Collections for fiscal year ended June 30, 1910.	15,660.70	18,342.00	1,108.00			2,240.00	37,350.70	119,213.06		2,341.67	121,554.73	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

## A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Contd.

STATES AND TERRITORIES.	PENALTIES, ETC.							FERMENTED LIQUORS.							
	Unas-sessed penalties.	Penalties upon un-stamped instruments.	United States share of penalties recovered by suits.	Offers in compro-mise.	Interest.	Costs and fines.	Total of penalties, etc., col-lected.		Total.	Refunded.	Total.	Refunded.	Total.	Refunded.	
Alabama.....	\$68.31			\$913.47	\$16.71	\$1,671.90	\$2,670.39		\$17,607.03				\$17,607.03		
Alaska.....	9.06			525.00	2.58	536.64	536.64		7,616.63				7,616.63		
Arkansas.....	95.45			4,528.16	39.40	1,160.24	5,833.25						17,480.94		
Arizona.....				1,646.26		27.59	1,663.85						1,262,151.92		
California.....	182.76			21,439.55	45.94	204.25	21,872.50						450,081.28		
Colorado.....	60.67	10.00	\$14.00	7,240.00	21.36	435.94	7,782.57						108.34		
Connecticut.....	54.20		397.93	13,795.17	363.53	187.48	14,800.31						757,702.08		
Delaware.....	3.60			1,427.62	1.20		1,432.42						143,245.89		
District of Columbia.....	37.00		164.05	11,096.25	7.40	442.99	11,747.69						288,178.09		
Florida.....	50.51		535.00	51,909.00	2.07	445.97	52,942.55						27,588.79		
Georgia.....	258.39		990.47	1,216.13	80.63	4,444.37	6,039.99						142,652.47		
Hawaii.....	53.16			1,752.50	113.19		162.49						17,806.50		
Idaho.....	2.88												36,249.38		
Illinois.....	458.31		94.00	61,062.94	168.26	11,359.61	73,143.12						6,724,567.75		
Indiana.....	188.79	10.00	190.00	5,737.00	524.12	483.35	7,133.86						1,507,810.89		
Iowa.....	120.22		10.00	3,655.00	29.76	1,347.75	5,102.73						547,759.80		
Kansas.....	72.70			4,859.09	21.61	1.25	4,954.65						234.59		
Kentucky.....	507.22		722.70	14,231.71	246.15	3,701.08	19,408.86						127,358.79		
Louisiana.....	182.31			5,753.91	109.25	406.83	6,452.30						142,842.47		
Maine.....	59.51			1,170.00	11.22	2,297.57	3,583.39						17,806.50		
Maryland.....	234.01		640.41	10,553.13	88.05	6,27.25	14,142.85						36,249.38		
Massachusetts.....	40.07			5,588.61	73.80	500.00	6,202.48						6,724,567.75		
Michigan.....	130.78			16,394.62	153.65	503.21	17,182.26						1,507,810.89		
Minnesota.....	24.80			6,100.00	35.48	72.24	6,235.52						547,759.80		
Mississippi.....	34.70			10.93		28.15	73.78						234.59		
Missouri.....	37.51		223.45	10.18	1,378.65	19,768.13							127,358.79		
Montana.....	12.89	10.00		3,058.00		222.01	3,280.01						142,842.47		
Nebraska.....				6,223.85	5.72	964.55	7,217.01						17,806.50		
Nevada.....	28.45			1,991.00	10.21		2,029.66						36,249.38		
New Hampshire.....	4.17			830.00	.01	273.00	1,199.18						6,724,567.75		
New Jersey.....	514.72		395.35	7,287.33	2,721.17	1,491.68	12,410.25						1,507,810.89		
New Mexico.....	.63			1,709.74		95.76	1,806.13						547,759.80		
New York.....	339.80		492.89	33,310.44	125.26	2,705.08	36,973.47						234.59		
North Carolina.....	77.00	30.00	15,237.09	9,146.68	448.08	13,706.85	38,646.30						127,358.79		
North Dakota.....	44.32			75.00	10.81		130.13						142,652.47		
Ohio.....	73.18	10.00	1,857.07	40,465.43	22.07	3,551.25	45,979.00						17,806.50		
Oklahoma.....	201.48		30.00	724.41	92.80	801.72	1,830.41						36,249.38		
Oregon.....	7.10			5,975.91		100.00	6,083.01						6,724,567.75		
Pennsylvania.....	233.85	105.00	280.54	29,712.81	40.55	1,653.90	32,026.65						1,507,810.89		
Rhode Island.....	19.41			1.67			21.08						547,759.80		
South Carolina.....	211.25		462.04	4,387.00	31.72	456.04	5,548.05						234.59		
South Dakota.....	34.70			295.00	11.14	547.87	888.71						127,358.79		
Tennessee.....	161.67	20.00	142.35	18,835.48	52.00	5.63	19,835.63						142,652.47		
Texas.....	229.90		12.50	40,001,322.34	4,110.51	2,084.76	42,196.81						17,806.50		
Utah.....				28,450.51	125.00	350.73	27,733						36,249.38		
Vermont.....				16,265.52	733.51	594.64	1,022.92						6,724,567.75		
Virginia.....	371.16	60.00	1,698.28	17,495.90	161.65	2,550.89	22,277.88						1,507,810.89		
Washington.....	17.67			10,648.68	2.54	90.30	10,759.19						547,759.80		
West Virginia.....	42.63			7,017.08	3.03	845.31	7,908.11						234.59		
Wisconsin.....	4.86		144.28	6,759.64	.35	90.78	6,999.91						127,358.79		
Wyoming.....	4.67			892.50	.70		897.87						142,652.47		
Total.....	5,602.49		325.00	24,739.40	490.776.70	6,035.52	69,937.47	97,416.58							
Collections for fiscal year ended June 30, 1910.....	4,704.11		510.00	23,473.24	346,040.34	3,444.47	56,533.79	434,705.95							

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, AND THE AMOUNTS REFUNDED IN THE SEVERAL STATES AND TERRITORIES.

STATES AND TERRITORIES.	DISTILLED SPIRITS.							TOBACCO.						
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.
Alabama.....	\$48,764.46			\$84,744.46			\$14,446.90							
Alaska.....	10,042.11			10,042.11			834.90							
Arizona.....	\$85.52			20,115.52			5,666.06							
Arkansas.....	20,554.60			27.09			4,101.85							
California.....	5,916,442.02			5,916,442.02			1,088.14							
Colorado.....	217,222.91			216,866.97			62,068.49							
Connecticut.....	208,158.15			183.34			217,068.66							
Delaware.....	218,733.40			217,143.87			144.14							
District of Columbia.....	247,270.87			125.00			350.73							
Florida.....	70,636.50			69,832.99			649,914.19							
Georgia.....	66,017.04			66,017.04			2,631.20							
Hawaii.....	18,783.39			5,630.11			26.73							
Idaho.....	40,056,911.88			2,874,033.26			8,167,730.32							
Illinois.....	28,450.51			28,450.51			639.23							
Indiana.....	1,621,401.70			1,621,401.70			2,088.24							
Iowa.....	2,440,434.01			2,440,434.01			639.23							
Kansas.....	164,629.63			164,629.63			223,411.45							
Louisiana.....	8,835.66			8,835.66			8,145.43							
Maine.....	1,551.52			1,551.52			5,863.43							
Maryland.....	150.66			150.66			3,406.43							
Massachusetts.....	2,061,804.19			2,061,804.19			1,747.12							
Michigan.....	38,720.26			38,720.26			98,271.16							
Minnesota.....	27,921.96			27,921.96			11.56							
Mississippi.....	354,276.39			354,276.39			2,734.56							
Missouri.....	25.05			23,326.37			1,771.76							
Montana.....	3,765.47			10,032,815.89			12,381,675.16							
Nebraska.....	149.51			149.51			7,090,822.82							
North Carolina.....	17,457.88			17,457.88			17,337.02							
North Dakota.....	9,814.59			9,766.35			5,489,13.15							
Ohio.....	43,310.77			169.17			43,141.48							
Pennsylvania.....	4,616,022.07			3,700,937.47			6,492,592.47							
Pennsylvania.....	8,616,022.37			8,616,022.37			6,871,637.31							
Pennsylvania.....	8,616,022.37			7,599.83			50,714.14							
Pennsylvania.....	45.50			45.50			78,835.30							

## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.			FERMENTED LIQUORS.		
	Total.	Refunded.	Net total.	Total	Refunded.	Net total.	Total.	Refunded.	Net total.
South Dakota.....	\$35,010.20	\$122.93	\$34,887.27	\$30,581.85	\$16.95	\$30,564.90	\$66,575.00	\$137.51	\$66,437.49
Tennessee.....	797,806.36	5,391.29	792,415.07	1,141,611.95	2,423.23	1,139,188.72	284,427.27	254.75	284,172.52
Texas.....	78,483.39	1,077.13	77,406.26	46,140.15	175.62	45,964.53	729,606.76	193.84	729,413.42
Utah.....	32,906.53	83.35	32,823.18	13,171.78	.....	13,171.78	147,379.53	.....	147,379.53
Vermont.....	5,105.21	.....	5,105.21	9,408.90	.....	9,408.90	1,832.50	.....	1,832.50
Virginia.....	1,463,939.85	1,485.87	1,462,453.98	5,927,214.42	1,693.99	5,925,520.43	198,669.47	23.34	198,646.13
Washington.....	129,779.68	493.61	129,286.07	41,901.33	18.75	41,882.58	887,230.97	46.43	887,184.54
West Virginia.....	295,284.81	25.00	295,259.81	912,690.18	55.74	912,634.44	378,726.62	158.34	378,568.28
Wisconsin.....	2,894,688.92	1,233.36	2,893,405.56	796,871.35	224.57	796,646.78	5,330,454.34	308.59	5,330,145.75
Wyoming.....	15,840.65	112.52	15,728.13	1,766.84	.....	1,766.84	21,040.80	48.34	20,992.46
Total.....	155,279,858.25	43,087.39	155,236,770.86	66,910,479.55	114,590.20	66,795,889.35	64,367,777.65	6,862.34	64,360,915.31
Collections for fiscal year ended June 30, 1910.....	148,029,311.54	87,311.93	147,941,999.61	57,889,351.59	24,972.54	57,864,379.05	60,572,288.54	7,649.76	60,564,638.78
STATES AND TERRITORIES.	OLEOMARGARINE.			FILLED CHEESE.			MIXED FLOUR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$4,535.66	.....	\$4,535.66	.....	.....	.....	.....	.....	.....
Alaska.....	17.50	.....	17.50	.....	.....	.....	.....	.....	.....
Arkansas.....	4,236.33	.....	4,236.33	.....	.....	.....	.....	.....	.....
Arizona.....	370.25	.....	370.25	.....	.....	.....	.....	.....	.....
California.....	3,928.35	.....	3,928.35	.....	.....	.....	.....	.....	.....
Colorado.....	4,601.43	\$4.50	4,596.93	.....	.....	.....	.....	.....	.....
Connecticut.....	2,473.18	12.00	2,461.18	.....	.....	.....	.....	.....	.....
Delaware.....	1,691.00	.....	1,691.00	.....	.....	.....	.....	.....	.....
District of Columbia.....	799.00	.....	799.00	.....	.....	.....	.....	.....	.....
Florida.....	3,030.01	6.00	3,024.01	.....	.....	.....	.....	.....	.....
Georgia.....	6,198.34	60.50	6,137.84	.....	.....	.....	.....	.....	.....
Hawaii.....	800.00	200.00	600.00	.....	.....	.....	.....	.....	.....
Idaho.....	128.00	.....	128.00	.....	.....	.....	.....	.....	.....
Illinois.....	442,770.77	695.60	442,075.17	.....	.....	.....	.....	.....	.....
Indiana.....	21,862.76	11.50	21,851.26	.....	.....	.....	.....	.....	.....
Iowa.....	15,461.31	297.34	15,163.97	.....	.....	.....	.....	.....	.....
Kansas.....	46,825.79	32.00	46,793.79	.....	.....	.....	.....	.....	.....
Kentucky.....	6,438.01	.....	6,438.01	.....	.....	.....	.....	.....	.....
Louisiana.....	5,017.68	19.50	4,998.18	.....	.....	.....	.....	.....	.....
Maine.....	6,604.34	.....	6,604.34	.....	.....	.....	.....	.....	.....
Maryland.....	12,160.08	6.00	12,154.08	.....	.....	.....	.....	.....	.....
Massachusetts.....	10,343.35	133.34	10,210.01	.....	.....	.....	.....	.....	.....
Michigan.....	33,430.63	26.50	33,404.13	.....	.....	.....	.....	.....	.....
Minnesota.....	14,101.19	8.00	14,093.19	.....	.....	.....	17.09	.....	17.09
Mississippi.....	901.00	.....	901.00	.....	.....	.....	411.00	.....	411.00
Missouri.....	33,036.12	186.50	32,849.62	.....	.....	.....	66.00	.....	66.00
Montana.....	1,494.50	.....	1,494.50	.....	.....	.....	.....	.....	.....
Nebraska.....	4,518.85	21.00	4,497.85	.....	.....	.....	.....	.....	.....
Nevada.....	8.00	.....	8.00	.....	.....	.....	.....	.....	.....
New Hampshire.....	1,900.67	.....	1,900.67	.....	.....	.....	.....	.....	.....
New Jersey.....	23,548.61	.....	23,548.61	.....	.....	.....	.....	.....	.....
New Mexico.....	101.25	.....	101.25	.....	.....	.....	1,327.49	.....	1,327.49
New York.....	47,303.68	34.50	47,269.18	.....	.....	.....	.....	.....	.....
North Carolina.....	1,306.50	.....	1,306.50	.....	.....	.....	.....	.....	.....
North Dakota.....	607.84	.....	607.84	.....	.....	.....	16.00	.....	16.00
Ohio.....	116,480.79	256.50	116,224.29	.....	.....	.....	.....	.....	.....
Oklahoma.....	4,860.51	.....	4,860.51	.....	.....	.....	12.00	.....	12.00
Oregon.....	1,531.51	.....	1,531.51	.....	.....	.....	.....	.....	.....
Pennsylvania.....	12,471.55	75.00	12,396.55	.....	.....	.....	.....	.....	.....
Rhode Island.....	33,359.59	.....	33,359.59	.....	.....	.....	.....	.....	.....
South Carolina.....	1,657.51	.....	1,657.51	.....	.....	.....	.....	.....	.....
South Dakota.....	472.50	2.50	470.00	.....	.....	.....	.....	.....	.....
Tennessee.....	7,394.52	.....	7,394.52	.....	.....	.....	.....	.....	.....
Texas.....	22,902.89	.....	22,902.89	.....	.....	.....	.....	.....	.....
Utah.....	1,350.33	5.00	1,345.33	.....	.....	.....	.....	.....	.....
Vermont.....	801.50	.....	801.50	.....	.....	.....	.....	.....	.....
Virginia.....	5,781.23	4.00	5,777.23	.....	.....	.....	.....	.....	.....
Washington.....	3,431.36	.....	3,431.36	.....	.....	.....	.....	.....	.....
West Virginia.....	12,337.68	15.00	12,322.68	.....	.....	.....	.....	.....	.....
Wisconsin.....	12,505.84	.....	12,505.84	.....	.....	.....	.....	.....	.....
Wyoming.....	303.50	2.50	301.00	.....	.....	.....	.....	.....	.....
Total.....	1,000,214.79	2,115.28	998,099.51	.....	.....	.....	2,764.14	.....	2,764.14
Collections for fiscal year ended June 30, 1910.....	1,099,502.84	3,139.14	1,096,363.70	\$2,847.33	.....	\$2,847.33	3,051.30	.....	3,051.30

## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.			BANKS AND BANKERS.			EXCISE TAX ON CORPORATIONS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$440.00		\$440.00							\$165,698.04	\$1,057.50	\$164,640.54
Alaska.....										3,938.56		3,938.56
Arkansas.....										70,499.38	137.48	70,361.90
Arizona.....										79,612.72	85.20	79,527.52
California.....	6,118.30		6,118.30							1,263,920.25	4,978.63	1,258,941.62
Colorado.....	1,479.00	\$4.92	1,474.08	\$2,924.13		\$2,924.13				302,098.40	555.99	301,542.41
Connecticut.....										758,235.99	69.88	758,166.11
Delaware.....										50,709.69	119.32	50,590.37
District of Columbia.....	1,192.20		1,192.20							189,316.62	83.70	189,232.92
Florida.....										101,009.39	1,511.20	99,498.19
Georgia.....										237,822.76	551.29	237,271.47
Hawaii.....										129,283.60	1,224.58	128,059.02
Idaho.....	10.80		10.80							28,935.72	305.23	28,630.49
Illinois.....	3,559.80	832.24	2,727.56	44,826.43	\$387.25	44,439.18				3,253,579.88	2,382.06	3,253,197.82
Indiana.....	72.00	30.00	42.00	1,731.00		1,731.00				501,136.03	809.55	500,326.48
Iowa.....	6,477.30	3.00	6,474.30	17,552.84	17.02	17,535.82				229,126.95	136.90	228,990.05
Kansas.....	50.00		50.00	7,804.26		7,804.26				410,048.57	944.03	409,104.54
Kentucky.....	460.00		460.00							306,972.27	5,860.83	301,111.44
Louisiana.....										205,904.44	1,038.83	204,865.61
Maine.....										280,829.71	313.08	280,516.63
Maryland.....	453.20		453.20	853.00		853.00				426,296.12	711.73	425,584.39
Massachusetts.....	33.00		33.00	2,064.59		2,064.59				1,864,960.76	8,730.19	1,856,230.57
Michigan.....	3,355.30		3,355.30	1,060.47		1,060.47				957,433.95	2,017.83	955,416.12
Minnesota.....	6,685.80		6,685.80	4,942.06	27.22	4,914.84				1,326,207.87	1,823.66	1,324,384.21
Mississippi.....										47,779.57	594.27	47,185.30
Missouri.....	241.60		241.60	1,285.85		1,285.85				1,002,598.82	12,983.71	989,615.11
Montana.....	795.30		795.30							71,871.88	41.88	71,830.00
Nebraska.....	1,215.70		1,215.70	192.34		192.34				130,800.38		130,800.38
Nevada.....	480.00		480.00							101,693.52	133.88	101,559.64
New Hampshire.....										62,738.83	639.71	62,109.12
New Jersey.....	979.00		979.00							1,487,599.95	1,202.43	1,486,397.52
New Mexico.....										16,108.74		16,108.74
New York.....	3,165.00		3,165.00							7,947,707.75	38,442.69	7,909,265.06
North Carolina.....										103,025.89	370.29	108,655.60
North Dakota.....										26,319.01	160.10	26,158.91
Ohio.....	790.10		790.10	8,603.21	237.27	8,365.94				1,957,027.68	35,979.75	1,951,047.93
Oklahoma.....										68,508.91	442.35	68,066.56
Oregon.....	1,138.10		1,138.10							185,358.96	1,820.23	183,538.73
Pennsylvania.....	2,414.70		2,414.70							4,146,716.40	6,844.32	4,139,872.08
Rhode Island.....										413,686.43	262.37	413,424.06
South Carolina.....										58,270.65	559.89	57,710.85
South Dakota.....	584.00		584.00							28,312.56	18.00	28,294.56
Tennessee.....	176.00		176.00							193,082.04	103.02	192,979.02
Texas.....	1,112.00		1,112.00							471,215.82	5,154.50	466,061.32
Utah.....	872.90		872.90							115,536.17	141.18	115,394.99
Vermont.....										55,031.95	47.72	54,984.23
Virginia.....										586,442.16	2,828.25	583,613.91
Washington.....	1,304.00		1,304.00							307,455.56	767.53	306,688.03
West Virginia.....										176,547.70	827.17	175,710.53
Wisconsin.....	2,145.90		2,145.90	8,111.50		8,111.50				530,654.55	3,193.52	527,468.03
Wyoming.....	84.00		84.00							37,855.45	28.94	37,826.51
Total.....	47,885.00	870.16	47,014.84	101,951.68	668.76	101,282.92				33,511,525.00	149,029.30	33,362,495.70
Collections for fiscal year ended June 30, 1910.....	37,350.70	2,369.85	34,980.85	121,554.73	661.25	120,893.48	\$174.85	\$174.85	20,959,783.74			20,959,783.74

## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	MISCELLANEOUS.			PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.	\$38.02	1 \$38.02	—	\$2,670.39	\$68.52	\$2,601.87	\$254,200.50	\$1,955.80	\$252,244.70
Alaska.	—	—	—	536.64	137.17	399.47	23,035.24	137.17	22,898.07
Arkansas.	178.80	—	178.80	5,823.25	25.83	5,797.42	179,318.48	299.60	179,018.88
Arizona.	2.00	—	2.00	1,693.85	—	1,693.85	123,796.21	112.20	123,683.92
California.	7,778.57	1 7,407.26	371.31	21,872.50	1,168.04	20,704.46	8,876,649.50	21,364.84	8,855,284.66
Colorado.	311.84	—	311.84	7,782.57	142.33	7,640.24	1,049,517.68	1,188.11	1,048,329.57
Connecticut.	650.11	—	650.11	14,800.31	25.00	14,775.31	2,019,123.47	320.69	2,018,802.78
Delaware.	16.92	—	16.92	1,432.42	35.00	1,397.42	421,365.55	298.43	421,067.12
District of Columbia.	43.82	—	43.82	11,747.69	—	11,747.69	753,254.11	243.53	753,010.59
Florida.	616.00	1 616.00	—	52,942.55	290.55	52,652.00	1,420,701.82	5,518.37	1,415,183.45
Georgia.	290.86	1 290.86	—	6,989.99	177.22	6,812.77	519,445.11	5,859.25	513,555.86
Hawaii.	855.89	—	855.89	1,544.91	16.00	1,525.91	218,739.14	1,440.58	217,298.56
Idaho.	63.34	—	63.34	1,917.78	73.63	1,844.15	92,191.23	838.32	91,352.91
Illinois.	33,673.21	1 5,520.50	28,152.71	78,143.12	250.68	72,892.44	53,514,408.18	23,814.12	53,490,504.06
Indiana.	53.62	1 26.00	27.62	7,133.86	112.45	7,021.41	31,133,384.24	2,488.16	31,130,896.08
Iowa.	115.53	11.00	104.53	5,162.73	23.87	5,138.86	1,267,893.29	948.16	1,266,945.13
Kansas.	63.37	1 60.37	9.00	4,954.65	154.39	4,800.26	554,293.35	1,709.47	552,583.88
Kentucky.	340.17	1 180.80	159.37	19,408.86	—	19,408.86	33,295,173.98	11,623.78	33,283,550.20
Louisiana.	449.21	1 449.21	—	6,452.30	624.71	5,827.59	4,830,236.25	6,876.79	4,829,359.46
Maine.	35.38	—	35.38	3,583.30	—	3,583.30	356,255.24	327.69	355,927.55
Maryland.	60.36	1 60.36	—	14,142.85	1.00	14,141.85	8,374,564.35	3,599.52	8,370,964.83
Massachusetts.	4,750.59	1 4,750.59	—	6,202.48	44.94	6,157.54	7,397,001.38	58,973.49	7,338,027.89
Michigan.	70,722.37	1 264.98	70,457.39	17,182.26	1,256.64	15,925.62	7,007,615.96	6,593.35	7,001,022.61
Minnesota.	42.76	1 42.76	—	6,235.52	23.56	6,211.96	3,449,236.03	7,471.56	3,441,764.47
Mississippi.	29.00	1 29.00	—	73.78	73.78	—	62,031.00	1,817.17	60,213.83
Missouri.	856.58	1 305.92	490.66	19,708.13	748.74	19,019.39	12,470,680.53	10,719.33	12,450,961.20
Montana.	.29	—	.29	3,280.01	—	3,280.01	412,002.43	337.72	411,664.71
Nebraska.	63.69	1 63.69	—	7,217.01	160.98	7,056.03	2,773,308.55	4,493.67	2,768,814.88
Nevada.	—	—	—	2,029.66	—	2,029.66	164,479.30	260.97	164,218.33
New Hampshire.	.55	—	.55	1,109.18	267.08	842.10	456,598.39	926.79	455,671.60
New Jersey.	29,830.06	2,355.25	27,474.81	12,410.25	898.42	11,511.83	9,776,823.33	8,131.34	9,768,691.99
New Mexico.	2.00	—	2.00	1,806.13	—	1,806.13	54,529.00	26.50	54,502.50
New York.	148,363.10	1 110,959.77	37,403.33	36,973.47	1 3,308.36	35,665.11	44,475,463.80	419,613.29	44,035,850.51
North Carolina.	39.12	1 8.50	30.62	38,646.30	41.12	38,605.18	7,272,118.34	59,932.61	7,212,185.73
North Dakota.	131.02	—	131.02	130.13	9.80	120.33	56,888.21	331.18	56,557.03
Ohio.	302,762.12	1 117.67	302,644.45	45,979.00	441.39	45,537.61	21,825,616.06	41,562.96	21,787,053.10
Oklahoma.	374.52	9.00	365.52	1,850.41	426.84	1,423.57	133,336.84	1,106.73	132,230.11
Oregon.	72.88	1 72.88	—	6,083.01	163.51	5,919.50	975,503.07	2,976.38	972,526.69
Pennsylvania.	3,667.55	1 136.97	3,530.58	32,026.65	333.08	31,673.67	27,606,260.54	19,845.94	27,586,514.60
Rhode Island.	204.36	1 204.36	—	21.08	12.50	8.58	1,199,918.93	145,988.73	1,053,930.20
South Carolina.	113.79	1 113.79	—	5,548.05	39.00	5,509.05	184,432.03	3,725.71	180,706.92
South Dakota.	94.60	—	94.60	888.71	85.31	803.40	162,519.42	383.20	162,136.22

<sup>1</sup> In addition to amounts reported under the head of "Miscellaneous," a further refund of collections from various sources no longer taxable, as "Legacies and distributive shares of personal property, Schedule A—documentary," etc., has been made as follows, viz: Alabama, \$791.76; California, \$4,424.55; Florida, \$1,739.57; Georgia, \$3,873.70; Illinois, \$222.84; Indiana, \$512.26; Kansas, \$388.66; Kentucky, \$2,101.95; Louisiana, \$3,764.30; Maryland, \$406.00; Massachusetts, \$43,377.69; Michigan, \$310.33; Mississippi, \$1,120.12; Minnesota, \$4,710; Missouri, \$313.17; Nebraska, \$3,172.50; New York, \$229,059.74; North Carolina, \$9,764.10; Ohio, \$144.81; Oregon, \$632.43; Pennsylvania, \$3,581.41; Rhode Island, \$145,441.91; South Carolina, \$2,964; Tennessee, \$231.80; Texas, \$2,313.36; Virginia, \$2,413.83; Utah, \$232.17; and Wisconsin, \$148.03.

<sup>2</sup> Includes \$468,180.59, a refund of collections made from various sources no longer taxable, as "Legacies and distributive shares of personal property, Schedule A—documentary," etc., in addition to \$136,789.73, the aggregate amount reported under the head of "Miscellaneous."

THE AGENT FOR THE INTERNAL REVENUE  
TAX COLLECTOR'S OFFICE  
FEDERAL BUREAU OF INVESTIGATION  
DEPARTMENT OF JUSTICE

B.—STATEMENT SHOWING THE AGGREGATE NUMBER, DENOMINATION, AND VALUE OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

## STAMPS FOR DISTILLED SPIRITS.

DENOMINATIONS.	TAX PAID.		RECTIFIERS. Number.	WHOLESALE LIQUOR DEALERS. Number.	IMPORTED. Number.
	Number.	Value.			
5 gallons.....	35,850	\$784,756.50	110,800	82,900	300
10 gallons.....	35,850	850,950	357,600	219,100	1,500
20 gallons.....	64,500	2,121,405.00	221,200	91,500	1,200
30 gallons.....	850,950	37,348,195.50	29,600	16,800	.....
40 gallons.....	1,032,150	56,654,713.50	1,595,600	383,700	.....
50 gallons.....	40,950	2,698,195.50	146,000	90,900	.....
60 gallons.....	4,650	357,538.50	10,200	1,200	.....
70 gallons.....	2,550	224,110.50	17,900	300	.....
80 gallons.....	427,350	42,260,641.50	29,400	1,200	.....
90 gallons.....	181,500	19,945,035.00	24,000	3,300	.....
100 gallons.....	900	108,801.00	14,900	2,100	.....
110 gallons.....	150	19,783.50	5,300	2,400	.....
120 gallons.....	150	21,433.50	8,300	4,800	.....
130 gallons.....	150	23,083.50	15,100	6,000	.....
Total.....	2,641,800	162,567,702.00	2,555,900	906,200	3,000

## CASE STAMPS FOR DISGILLED SPIRITS BOTTLED IN BOND.

DENOMINATIONS.	DOMESTIC.		EXPORTATION.	
	Number.	Value.	Number.	Value.
1/2 pint.....	8,900	\$890	.....	.....
1/2 pint.....	1,140	114	20	\$2
1/2 pint.....	611,580	61,158	1,460	146
Pint.....	703,100	70,310	1,180	118
1/2 gallon.....	513,040	51,304	17,580	1,758
Quart.....	1,390,020	183,002	1,020	102
1/2 gallon.....	7,620	762	.....	.....
Total.....	3,675,400	367,540	21,260	2,126

## OTHER STAMPS FOR DISTILLED SPIRITS.

DESCRIPTION OF STAMPS.	Number.	Value.
Exportation.....	18,400	\$1,820.00
Distillery warehouse.....	2,889,200	.....
Special bonded warehouse.....	103,600	.....
General bonded warehouse.....	98,600	.....
General bonded warehouse, retransfer.....	29,200	.....
Rewarehousing.....	30,500	.....
Transfer stamps for grape brandy.....	200	.....
Fortified sweet wine.....	.....	.....
Total.....	3,169,700	1,820.00

B.—STATEMENT SHOWING THE AGGREGATE NUMBER, DENOMINATION, AND VALUE OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1911.—Continued.

## FERMENTED LIQUOR STAMPS (TAX-PAID AND EXPORTATION) AND BREWERS' PERMITS.

DENOMINATIONS.	TAX PAID.		EXPORTATION.	BREWERS' PERMITS.
	Number.	Value.		
Hogshead.....	1,504,500	\$3,009,000	.....	.....
Barrel.....	21,289,100	21,289,100	.....	.....
1/2 barrel.....	66,875,000	33,437,500	.....	.....
1/4 barrel.....	93,000	31,000	.....	.....
1/8 barrel.....	16,049,500	4,012,375	.....	.....
1/16 barrel.....	713,400	118,900	.....	.....
1/32 barrel.....	8,945,600	1,118,200	.....	.....
5 barrels.....	43,400	217,000	.....	.....
10 barrels.....	62,000	620,000	.....	.....
25 barrels.....	110,500	2,762,500	.....	.....
Total.....	115,086,000	66,615,575	101,600	26,800

B.—STATEMENT SHOWING THE AGGREGATE NUMBER, DENOMINATION, AND VALUE OF INTERNAL-REVENUE DOCUMENTARY STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

DENOMINATIONS.	Number.	Value.		
			Number.	Value.
2 cents.....	6	\$0.12	.....	.....
10 cents.....	2	.20	.....	.....
25 cents.....	6	1.50	.....	.....
50 cents.....	24	12.00	.....	.....
\$1.....	9	9.00	.....	.....
\$2.....	3	6.00	.....	.....
\$5.....	1	5.00	.....	.....
Total.....	51	33.82	.....	.....

B.—STATEMENT SHOWING THE AGGREGATE NUMBER, DENOMINATION, AND VALUE OF INTERNAL-REVENUE SPECIAL-TAX STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

	Value of each stamp.	Number of stamps.	Value.
Rectifiers of less than 500 barrels.....	\$100.00	2,230	\$223,000.00
Rectifiers of 500 barrels or more.....	200.00	1,250	250,000.00
Retail liquor dealers.....	25.00	232,600	5,815,000.00
Wholesale liquor dealers.....	100.00	8,320	832,000.00
Brewers of less than 500 barrels.....	50.00	460	23,000.00
Brewers of 500 barrels or more.....	100.00	2,010	201,000.00
Wholesale dealers in malt liquors.....	50.00	13,940	697,000.00
Retail dealers in malt liquors.....	20.00	22,660	452,200.00
Manufacturers of stills.....	50.00	250	13,000.00
Stills manufactured.....	20.00	230	5,600.00
Worms manufactured.....	20.00	270	5,400.00
Wholesale dealers in filled cheese.....	250.00	10	2,500.00
Retail dealers in filled cheese.....	12.00	10	120.00
Manufacturers of filled cheese.....	400.00	10	4,000.00
Manufacturers of mixed flour.....	12.00	130	1,560.00
Wholesale dealers in oleomargarine without artificial coloration.....	200.00	1,210	242,000.00
Retail dealers in oleomargarine without artificial coloration.....	6.00	57,450	344,880.00
Wholesale dealers in oleomargarine.....	480.00	160	76,800.00
Retail dealers in oleomargarine.....	48.00	1,300	62,400.00
Manufacturers of oleomargarine.....	600.00	180	108,000.00
Wholesale dealers in adulterated butter.....	480.00	180	86,400.00
Retail dealers in adulterated butter.....	48.00	260	12,480.00
Manufacturers of adulterated butter.....	600.00	300	180,000.00
Manufacturers of process or renovated butter.....	50.00	200	10,000.00
Total.....		345,710	9,649,340.00

B.—STATEMENT SHOWING THE AGGREGATE NUMBER, DENOMINATION, AND VALUE OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

## OLEOMARGARINE AND BUTTER.

DENOMINATIONS.	OLEOMARGARINE.		RENOVATED AND PROCESS BUTTER.		ADULTERATED BUTTER.			
	One-fourth cent per pound.		10 cents per pound.		One-fourth cent per pound.		10 cents per pound.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
10 pounds...	380,600	\$18,078.50	800	\$1,520.00	314,200	\$14,924.50		
20 pounds...	72,800	5,278.00	400	1,160.00	76,000	5,510.00		
30 pounds...	1,272,800	124,098.00	13,000	50,700.00	373,400	36,406.50		
40 pounds...	312,600	38,293.50	7,600	37,240.00	38,000	4,655.00		
50 pounds...	197,200	29,087.00	6,400	37,700.00	17,000	2,507.50		
60 pounds...	697,200	120,267.00	19,800	136,620.00	317,600	54,756.00	600	\$4,140.00
70 pounds...	2,400	474.00						
80 pounds...	21,400	4,761.50	2,200	19,580.00				
100 pounds...	6,000	1,635.00						
Total...	2,963,000	341,972.50	50,200	284,580.00	1,136,200	118,789.50	600	4,140.00
Export...	37,200							

## MIXED FLOUR.

Number.....		192,400
Value.....		\$7,696

## TOBACCO AND SNUFF STAMPS AND FOIL WRAPPERS FOR TOBACCO.

DENOMINATIONS.	TOBACCO, 8 CENTS PER POUND.		SNUFF, 8 CENTS PER POUND.		FOIL WRAPPERS.			
	Number.	Value.	Number.	Value.	Number.	Value.		
1 ounce.....	2,696,000	\$6,740.00	41,356	\$103.39	142,560	\$356.40		
2 ounce.....	2,798,000	10,492.50	21,560	80.85				
1 ounce.....	403,288,000	2,016,440.00	100,554,652	502,923.26	15,303,426	76,517.13		
1/2 ounces.....	2,394,400	14,965.00	2,509,192	15,682.45				
1/4 ounces.....	632,904,000	4,746,780.00	70,432,796	528,245.97	64,800	486.00		
1/8 ounces.....	125,908,000	1,101,695.00	392,392	3,433.43				
2 ounces.....	218,263,100	2,182,631.00	630,210	6,302.10				
2 1/2 ounces.....	219,832,000	2,473,110.00	280,280	3,153.15				
2 1/4 ounces.....	128,208,000	1,002,600.00	26,010,180	325,127.25				
3 1/2 ounces.....	36,354,000	500,280.00	840,280	11,553.85				
3 1/4 ounces.....	93,293,000	1,399,395.00	25,095,140	376,427.10				
3 1/8 ounces.....	7,835,400	127,325.25	220,800	3,588.00				
3 1/16 ounces.....	4,441,000	77,717.50	76,800	1,344.00				
4 ounces.....	158,800	2,977.50	7,200	135.00				
6 ounces.....	4,963,000	99,260.00	20,484	409.68				
7 ounces.....	596,250	17,887.50	15,206,604	456,198.12				
8 ounces.....	11,405,850	399,204.75	6,120	214.20				
10 ounces.....	15,113,700	604,548.00	911,424	36,456.96				
12 ounces.....	108,000	5,400.00	240	12.00				
14 ounces.....	297,750	17,865.00	252,120	15,127.20				
16 ounces.....	5,070,600	354,942.00	15,120	1,058.40				
16 ounces.....	12,266,400	981,312.00	1,216,560	97,324.80				
1/2 pound.....	1,419,550	56,782.00	75,000	3,000.00				
1 pound.....	999,730	79,980.00	256,025	20,482.00				
2 pounds.....	815,525	130,484.00	98,050	15,688.00				
3 pounds.....	440,750	105,780.00	55,500	13,320.00				
4 pounds.....	565,525	180,968.00	25,000	8,000.00				
6 pounds <sup>1</sup> .....	485,000	232,800.00						
12 pounds <sup>1</sup> .....	32,000	30,720.00						
5 pounds.....	5,725,200	4,122,144.00	118,600	47,440.00				
10 pounds.....	9,217,600	14,010,752.00	16,800	13,440.00				
20 pounds.....	894,800	2,075,936.00	8,000	12,800.00				
30 pounds.....	45,200	141,024.00						
40 pounds.....	20,800	81,536.00						
50 pounds.....	19,200	90,624.00						
60 pounds.....	14,400	17,664.00						
1-ounce stub.....	788,000	63,040.00						
Total.....	1,949,708,550	40,163,802.00	245,424,485	2,519,071.10	15,510,786	77,359.53		

<sup>1</sup> One month.

12,800

B.—STATEMENT SHOWING THE AGGREGATE NUMBER, DENOMINATION, AND VALUE OF INTERNAL-REVENUE STAMPS FOR CIGARS AND CIGARETTES ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

DENOMINATIONS.	CIGARS, \$3 PER M.		SMALL CIGARS, 75 CENTS PER M.	
	Number.	Value.	Number.	Value.
5s.....	2,882,016	\$43,230.24	22,400	\$84.00
8s.....			10,100	60.60
10s.....	27,133,920	814,017.60	128,929,600	966,972.00
12s.....	5,249,800	188,992.80		
13s.....	171,300	6,680.70		
15s.....			20,200	227.25
20s.....			12,500	188.40
25s.....	21,366,460	1,002,483.75		
50s.....	90,248,080	13,337,212.00	181,176	6,794.10
100s.....	18,031,320	5,409,396.00	289,600	21,720.00
200s.....		99,600	59,760.00	
250s.....		701,000	525,750.00	
500s.....		60,580	90,870.00	
Total.....	165,944,066	22,278,393.00	129,465,636	996,046.35

DENOMINATIONS.	CIGARETTES, \$1.25 PER M.		CIGARETTES, \$3.60 PER M.		CIGARS FOR EXPORTATION.
	Number.	Value.	Number.	Value.	
5s.....	1,274,200	\$7,963.75	326,340	\$5,874.12	
8s.....	5,613,000	56,130.00	700	20.16	
10s.....	761,715,700	9,521,446.25	1,394,610	50,205.96	
15s.....	39,971,400	749,463.75	420	22.68	
20s.....	58,208,320	1,455,208.00	71,610	5,155.92	
50s.....	732,072	45,754.50	64,632	11,633.76	
100s.....	557,840	69,730.00	71,120	25,093.20	
Total.....	868,072,532	11,905,696.25	1,929,432	98,515.80	14,800

B.—INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1911.

## PLAYING CARDS.

DENOMINATIONS.	Number.		Value.	
2 cents.....				20,366,400
				\$587,328

## DENATURED ALCOHOL.

DENOMINATIONS.	Number.		DENOMINATIONS.		Number.
5-gallon.....	3,800	80-gallon.....			1,800
10-gallon.....	3,600	90-gallon.....			1,800
20-gallon.....	8,200	100-gallon.....			400
30-gallon.....	2,400	110-gallon.....			200
40-gallon.....	105,200	120-gallon.....			200
50-gallon.....	18,800	130-gallon.....			200
60-gallon.....	800	Total.....			147,800
70-gallon.....	400				

14446°—11—12

## ACTUAL NUMBER OF SPECIAL-TAX PAYERS.

C.—STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1911.

[The figures in the following table represent the actual number of persons or firms as returned to this office by the collectors of the several collection districts who, during the fiscal year 1911, were engaged in business for different periods of time, varying from 1 month to 12 months each.]

COLLECTION DISTRICTS.																																																																						
	Rectifiers.	Retail liquor dealers.				Wholesale liquor dealers.				Manufacturers of stills.				Brewers.				Retail dealers in malt liquors.				Wholesale dealers in malt liquors.				Manufacturers of oleomargarine.				Retail dealers in oleomargarine artificially colored in imitation of butter.				Wholesale dealers in oleomargarine free from artificial coloration.				Manufacturers of filled cheese.				Retail dealers in filled cheese.				Wholesale dealers in adulterated butter.				Manufacturers of packed, or repackers of mixed flour.				Manufacturers of process or renovated butter.				Manufacturers of adulterated butter.				Retail dealers in adulterated butter.				Wholesale dealers in adulterated butter.				Total.
Alabama.....		1,832	58	...	...	2	179	42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,631																																				
Arkansas.....	3	878	67	2	...	1	172	75	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,691																																					
First California.....	137	9,678	495	2	...	49	231	212	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,848																																					
Fourth California.....	16	5,018	141	...	...	37	162	161	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,545																																					
Sixth California.....	11	2,275	147	...	...	8	190	80	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,839																																					
Colorado.....	12	3,742	160	...	...	16	480	250	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,156																																					
Connecticut.....	60	4,987	118	2	...	31	150	352	4	2	849	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,567																																						
Florida.....	30	957	109	...	...	1	228	63	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,677																																					
Georgia.....	1	1,513	53	1	4	496	59	...	7	863	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,013																																						
Hawaii.....	5	319	58	...	2	2	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	393																																					
First Illinois.....	182	14,896	450	1	85	612	502	14	213	3,975	2	18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20,965																																							
Fifth Illinois.....	16	1,356	42	1	5	140	75	...	478	1	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,125																																						
Eighth Illinois.....	2	2,327	31	...	10	204	256	...	1	681	...	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,526																																							
Thirteenth Illinois.....	10	2,717	32	...	16	383	260	...	441	6	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,869																																							
Sixth Indiana.....	25	5,161	66	...	21	460	318	1	28	1,310	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,400																																								
Seventh Indiana.....	8	2,326	53	...	16	261	137	...	1	519	...	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,323																																								
Third Iowa.....	7	1,727	34	...	7	195	387	...	971	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,351																																							
Fourth Iowa.....	9	1,668	33	...	12	130	159	...	835	21	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,886																																							
Kansas.....	1	1,925	17	...	...	151	58	4	1	2,330	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,501																																								
Second Kentucky.....	8	481	29	...	2	272	30	...	99	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	921																																						
Fifth Kentucky.....	46	1,049	100	3	13	116	20	...	52	135	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,544																																							
Sixth Kentucky.....	8	705	30	...	5	64	7	...	6	49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	874																																						
Seventh Kentucky.....	6	502	26	...	1	177	39	...	48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	799																																						
Eighth Kentucky.....	5	328	25	...	1	187	11	...	45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	602																																						
Louisiana.....	22	3,652	190	...	10	457	110	1	441	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,896																																							
Maryland.....	93	4,436	150	1	37	275	200	4	80	625	2	20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,337																																								
Third Massachusetts.....	169	4,669	244	1	40	132	482	3	860	36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,636																																							
First Michigan.....	20	4,445	58	1	52	350	234	1	35	2,465	29	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,696																																								
Fourth Michigan.....	7	2,728	39	...	23	356	276	...	1,881	32	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,346																																								
Minnesota.....	49	5,794	121	...	71	1,444	636	1	981	26	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,131																																								
First Missouri.....	54	5,062	103	1	31	231	229	4	205	717	1	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,650																																								
Sixth Missouri.....	39	2,848	137	...	17	199	152	...	4	1,037	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,440																																								
Montana.....	12	4,296	92	...	32	426	270	...	168	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,313																																							
Nebraska.....	8	2,272	47	...	14	316	618	...	384	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,374																																							
New Hampshire.....	8	1,756	27	...	7	615	173	...	1,166	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,767																																							
First New Jersey.....	12	2,054	28	...	7	23	150	...	573	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,850																																							
Fifth New Jersey.....	59	8,840	167	...	33	232	377	3	1,891	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,619																																								
New Mexico.....	3	1,858	46	...	4	53	83	1	65	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,030																																							
First New York.....	65	7,659	168	...	40	77	110	...	936	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,800																																								
Second New York.....	157	1,931	595	1	1	9	19	1	61	24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,966																																								
Third New York.....	108	5,334	412	9	31	35	51	1	251	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,174																																								
Fourteenth New York.....	40	8,279	136	...	43	149	383	...	920	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,006																																								
Twenty-first New York.....	34	4,211	78	...	30	150	235	...	1,407	26	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,042																																								
Twenty-eighth New York.....	62	6,392	129	...	49	112	231	...	1,987	34	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	521																																								
Fourth North Carolina.....	333	5	...	...	...	568	15	...	121	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,291																																							
Fifth North Carolina.....	271	6	...	...	...	165	9	...	67	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,204																																							
North and South Dakota.....	1	2,056	27	5	45	415	208	...	165	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,498																																							
First Ohio.....	97																																																																					

C.—STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1911.

[The figures in the following table represent the actual number of persons or firms as returned to this office by the collectors of the several collection districts who, during the fiscal year 1911, were engaged in business for different periods of time, varying from 1 month to 12 months each.]

STATES AND TERRITORIES.																																																
	Rectifiers.	Retail liquor dealers.			Wholesale liquor dealers.			Manufacturers of stills.			Brewers.	Retail dealers in malt liquors.			Wholesale dealers in malt liquors.			Manufacturers of oleomargarine.			Retail dealers in oleomargarine artificially colored in imitation of butter.	Wholesale dealers in oleomargarine free from artificial coloration.			Retail dealers in oleomargarine free from artificial coloration.			Manufacturers of filled cheese.			Retail dealers in filled cheese.	Wholesale dealers in filled cheese.			Manufacturers, packers, or repackers of mixed flour.			Manufacturers of process or removed butter.			Manufacturers of adulterated butter.			Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.			Total.
Alabama.		1,185	45		2	132	29					6	353																					1,763														
Alaska.		343	5		3	9	11					3	42																					374														
Arizona.	1	877	25		2	31	35					1	488	1	5																	1,015																
Arkansas.	3	878	67		1	172	75					1	488	1	5																	1,691																
California.	164	15,768	757	2	89	571	404					20	397	1	15																17,933																	
Colorado.	12	3,055	147		13	426	161																									4,246																
Connecticut.	39	3,474	77	1	23	132	308																									4,431																
Delaware.	6	391	7		7	30	18					29	115	1	2																605																	
District of Columbia.	19	935	23		5	44	22					4	99	1	4																1,159																	
Florida.	30	957	109		1	228	63																								1,677																	
Georgia.	1	1,513	53	1	4	496	59					7	863																	3,013																		
Hawaii.	5	319	58		2	2	5																								393																	
Idaho.	2	776	7		7	113	23					29																		957																		
Illinois.	210	21,296	555	2	116	1,339	1,003	14	1,133	4,663	13	35																30,485																				
Indiana.	33	7,457	119		37	721	455	1	29	1,829	11																	10,723																				
Iowa.	16	3,395	72		19	325	546						1,896	33															6,237																			
Kansas.		733	5			86	22	4					1,533	4															2,394																			
Kentucky.	73	3,065	210	3	22	816	107					58	276																4,806																			
Louisiana.	22	3,652	190		10	457	110					1	441															2,093																				
Maine.		732	6		3	501	65						776															1,102																				
Maryland.	68	3,098	120	1	25	201	160	4	47	405	1	14															4,155																					
Massachusetts.	169	4,669	244		40	132	482					3	860															6,686																				
Michigan.	27	7,173	97	1	75	706	510	1	35	4,346	61															13,042																						
Minnesota.	49	5,794	121		71	1,444	636	3				981															9,131																					
Mississippi.		647	13			47	13					146																868																				
Missouri.	93	7,910	240	1	45	420	281	4	209	1,754	1	16														11,090																						
Montana.	4	2,563	58		20	199	175					69															3,088																					
Nebraska.	8	2,272	47		14	316	616						384														3,674																					
Nevada.		1,203	26		5	13	49					2															1,299																					

New Hampshire.	7	782	18		4	79	69						215															1,179
New Jersey.	71	10,894	195		40	255	527	3		2,464		5															14,469	
New Mexico.	2	987	21		2	22	48					29															1,099	
New York.	466	33,806	1,518	9	194	562	1,020		1	5,562		107														43,271		
North Carolina.		604	11			733	24					188		3													1,563	
North Dakota.		742	1			272	14					71		2													1,474	
Ohio.	154	12,264	367	5	113	247	405	5	36	5,272	8	53														2,744		
Oklahoma.		1,658	30			20	230	110				123	53	1	875											3,052		
Oregon.	17	2,497	62									35	39			108											1,798	
Pennsylvania.	347	19,900	678	1	247	887	1,294		14	1,140		19														4,436		
Rhode Island.	21	1,513	41	1	8	18	44	4	2	481		3				165										1,216		
South Carolina.		962	24		1	301	13		2			114		6												1,474		
South Dakota.	1	1,314	26			5	143	194				5	425			14										910		
Tennessee.	30	2,465	101		4	1,365	89					11	1,300		24											3,238		
Texas.	23	2,858	71		14	1,928	310	1	2	433		19														15,000		
Utah.	6	957	27		5	123	72		70			6														1,208		
Vermont.	3	242	3			35	39						175													495		
Virginia.	49	1,369	90	1	6	120	90		22	518		15													2,309			
Washington.	13	3,213	112		29	251	188					120		12											3,945			
West Virginia.	9	1,266	27	1	14	313	173		11	1,300		24													1,708			
Wisconsin.	72	11,169	131		151	740	670		2,049		11														305,391			
Wyoming.		687	13		3	54	89		1	63																910		
Total.		2,343	218,393	7,070	30	1,524	18,881	12,177	42	1,848	45,310	39	670													308,513		
Total for fiscal year ended June 30, 1910.		2,413	217,813	6,632	34	1,508	19,635	11,645	40	2,761	42,029	40	577	1	1	1	24	42	51	46	8					305,391		

Note.—In above statement, 12 retail liquor dealers and 6 retail dealers in oleomargarine free from artificial coloration returned from the counties of Accotink and Northampton, Va., which are attached to the collection district of Maryland, are included among the special taxpayers of the State of Virginia.

## RECEIPTS FROM SPECIAL TAXES FOR

## D.—STATEMENT SHOWING THE INTERNAL-REVENUE RECEIPTS FROM SPECIAL TAXES IN

STATES AND TERRITORIES.		Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.
1	Alabama.		\$38,665.12	\$4,854.21
2	Alaska.		9,192.11	900.00
3	Arkansas.	\$408.33	20,382.44	7,091.69
4	Arizona.	100.00	18,181.02	2,212.53
5	California.	27,404.18	500,907.84	108,083.49
6	Colorado.	1,100.00	64,954.31	13,183.35
7	Connecticut.	5,091.69	92,628.03	8,241.70
8	Delaware.	400.00	10,838.95	700.00
9	District of Columbia.	2,441.69	20,803.16	2,950.00
10	Florida.	5,841.72	31,972.28	15,621.04
11	Georgia.	91.67	40,701.24	6,700.00
12	Hawaii.	1,000.00	10,946.87	8,841.67
13	Idaho.	25.00	17,885.48	925.00
14	Illinois.	28,291.80	511,701.77	54,158.79
15	Indiana.	5,370.85	169,712.62	10,641.69
16	Iowa.	1,791.66	84,641.13	8,408.34
17	Kansas.	15,856.68	450.00	
18	Kentucky.	11,525.02	71,901.99	22,150.14
19	Louisiana.	3,716.68	108,664.70	26,079.31
20	Maine.	19,325.02	700.00	
21	Maryland.	14,737.51	82,579.82	14,070.84
22	Massachusetts.	27,362.62	124,660.96	28,083.50
23	Michigan.	3,508.34	176,948.35	9,254.21
24	Minnesota.	6,925.00	137,264.49	11,075.10
25	Mississippi.		8,855.65	
26	Missouri.	14,266.70	184,270.26	24,395.97
27	Montana.	241.66	56,257.43	4,733.34
28	Nebraska.	1,154.19	55,316.70	4,954.25
29	Nevada.	33,186.90	3,533.36	
30	New Hampshire.	491.67	16,260.54	1,266.66
31	New Jersey.	7,825.01	257,274.27	18,887.50
32	New Mexico.	191.67	20,023.77	2,175.02
33	New York.	60,216.68	909,993.87	158,045.86
34	North Carolina.		13,763.43	912.56
35	North Dakota.	17,332.88	125.00	
36	Ohio.	23,554.20	289,820.38	35,366.67
37	Oklahoma.	40,456.60	2,854.17	
38	Oregon.	3,300.01	79,406.27	9,041.67
39	Pennsylvania.	47,062.59	498,056.10	71,154.21
40	Rhode Island.	3,000.00	40,444.76	5,425.03
41	South Carolina.		23,813.18	4,220.84
42	South Dakota.	66.67	32,522.65	2,420.88
43	Tennessee.	4,154.21	46,046.27	10,833.50
44	Texas.	2,741.67	66,306.45	8,104.16
45	Utah.	649.99	28,284.48	3,762.51
46	Vermont.	100.00	4,771.87	233.34
47	Virginia.	7,079.21	36,679.74	8,825.14
48	Washington.	3,408.35	90,005.57	14,295.96
49	West Virginia.	1,254.18	28,287.68	2,750.04
50	Wisconsin.	11,341.67	296,685.59	14,204.18
51	Wyoming.		14,415.65	1,425.00
Total.		339,834.09	5,569,915.32	779,323.42
Total for 12 months ended June 30, 1910.		308,892.43	5,067,191.42	659,610.70

## THE FISCAL YEAR ENDED JUNE 30, 1911.

## THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR ENDED JUNE 30, 1911.

Manufacturers of stills.	Stills or worms manufactured.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine artificially colored in imitation of butter.	Retail dealers in oleomargarine free from artificial coloration.
		\$141.67	\$2,310.75	\$1,864.61		\$640.00	\$1,912.31
		400.00	228.35	704.18		17.50	2
		100.00	4,534.14	4,104.18		40.00	2,033.00
		100.00	734.25	1,379.19		36.00	184.25
\$58.33	\$660.00	9,137.50	13,114.51	25,616.86		695.00	5
		1,175.00	6,892.22	7,991.65		808.00	1,814.00
12.50	40.00	2,500.00	2,653.50	16,427.33		1,406.50	7
		12.50	449.71	766.08		1,248.00	443.00
			838.33	618.76		44.00	405.00
		100.00	4,324.11	5,177.18		2,052.00	10
45.83	40.00	400.00	9,517.02	3,170.45		320.00	2,695.00
		400.00	80.00	450.00			
		750.00	1,799.16	1,300.84			
75.01	120.00	11,791.67	25,637.80	57,769.65	\$8,750.00	10,052.00	31,240.50
		4,041.67	13,838.05	21,506.41	600.00	1,352.00	8,719.50
		2,600.00	7,155.01	20,722.91			8,431.50
			2,029.19	1,147.91	1,800.00	8.00	6,783.50
215.84	280.00	2,016.67	14,428.23	5,485.48		3,358.00	1,814.00
		1,500.00	7,263.04	6,729.33		48.00	2,453.00
		162.50	9,352.51	2,908.34			4,121.00
		3,029.17	4,358.84	9,133.39	1,400.00	2,092.00	2,726.75
50.00	140.00	4,183.34	2,617.65	22,071.68		120.00	4,440.00
		8,833.34	16,367.45	28,231.46		636.00	21,564.55
		7,087.50	22,254.19	31,210.86	600.00		4,239.50
			2,731.06	192.51			701.00
29.17	40.00	4,520.83	7,543.59	18,350.14	2,084.90	8,668.00	6,188.50
		2,208.33	3,409.19	8,506.67			294.50
		1,150.00	5,280.50	31,459.21			1,835.50
		358.34	288.35	2,408.35			8.00
		400.00	1,309.17	3,143.75			984.00
		3,908.34	4,982.49	25,620.85	2,400.00		12,911.00
		300.00	333.35	1,866.70			32.30
85.42	110.00	22,895.83	12,545.90	57,552.16			32,331.00
		11,154.22	1,085.48			28.00	828.50
		5,472.96	881.32				324.50
		4,505.95	19,484.71	1,700.00	1,664.00		27,731.75
		2,409.50	2,314.97				3,560.50
		2,425.00	4,572.51	7,164.59			481.50
4.17	85.83	25,816.69	24,191.79	59,548.08		620.00	7,072.18
		800.00	430.02	2,662.52	3,000.00	96.00	3,117.00
		100.00	5,616.78	629.18		64.00	793.50
		416.67	3,006.90	10,806.43			472.50
		400.00	22,338.35	5,293.92	1,350.00	180.00	1,770.00
		1,250.00	33,953.52	16,185.85		60.00	2,077.50
		700.00	2,424.94	4,132.09			417.00
			620.00	1,212.50			801.50
29.17	40.00	500.00	2,995.96	4,754.32		872.00	2,704.50
		3,400.00	5,713.92	11,968.94			598.00
		1,400.00	5,038.03	8,958.59		480.00	7,091.00
		16,033.34	14,352.75	37,129.34			10,072.50
		400.00	1,032.88	3,497.92		28.00	275.50
901.28	2,155.83	160,383.40	361,242.59	629,300.42	23,684.90	33,622.00	229,216.04
1,187.53	2,100.00	155,556.40	364,804.42	566,810.90	20,000.00	70,402.88	199,891.50

D.—STATEMENT SHOWING THE INTERNAL-REVENUE RECEIPTS FROM SPECIAL  
ENDED JUNE

STATES AND TERRITORIES.	Wholesale dealers in oleomargarine artificially colored in imitation of butter.	Wholesale dealers in oleomargarine free from artificial coloration.	Manufacturers of filled cheese.
1 Alabama.....		\$1,983.35	
2 Alaska.....			
3 Arkansas.....	\$480.00	1,683.33	
4 Arizona.....		150.00	
5 California.....		3,233.35	
6 Colorado.....	480.00	1,433.33	
7 Connecticut.....		1,066.68	
8 Delaware.....		350.00	
9 District of Columbia.....		1,625.01	
10 Florida.....		3,183.34	
11 Georgia.....		800.00	
12 Hawaii.....			
13 Idaho.....			
14 Illinois.....	560.00	9,766.72	
15 Indiana.....		2,666.67	
16 Iowa.....		7,000.01	
17 Kansas.....		700.00	
18 Kentucky.....		1,200.00	
19 Louisiana.....		2,516.68	
20 Maine.....		2,483.34	
21 Maryland.....	920.00	3,350.01	
22 Massachusetts.....		5,783.35	
23 Michigan.....	650.04	10,483.36	
24 Minnesota.....		6,166.69	
25 Mississippi.....		200.00	
26 Missouri.....	480.00	2,450.00	
27 Montana.....		1,200.00	
28 Nebraska.....		2,683.35	
29 Nevada.....			
30 New Hampshire.....		916.67	
31 New Jersey.....		2,533.33	
32 New Mexico.....			
33 New York.....		20,906.68	
34 North Carolina.....		450.00	
35 North Dakota.....		283.34	
36 Ohio.....	480.00	9,966.69	
37 Oklahoma.....		1,300.01	
38 Oregon.....		1,050.01	
39 Pennsylvania.....		4,683.34	
40 Rhode Island.....		1,466.67	
41 South Carolina.....		800.01	
42 South Dakota.....			
43 Tennessee.....		3,000.02	
44 Texas.....		3,800.01	
45 Utah.....		933.33	
46 Vermont.....		2,200.00	
47 Virginia.....		2,833.36	
48 Washington.....		4,766.68	
49 West Virginia.....		2,433.34	
50 Wisconsin.....			
51 Wyoming.....			
Total.....	4,050.04	138,482.06	
Total for 12 months ended June 30, 1910.....	7,000.00	112,202.04	\$400.00

TAXES IN THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR  
30, 1911—Continued.

Retail dealers in filled cheese.	Whole-sale dealers in filled cheese.	Manufacturers, packers, or repackers of mixed flour.	Manufacturers of adulterated butter.	Manufacturers of process or renovated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Total.
					\$440.00		\$52,812.02
						11,442.14	12
						40,857.11	3
						23,077.24	4
						691,161.06	5
						101,000.19	6
						130,667.93	7
						14,838.84	8
						29,234.94	9
						66,066.34	10
						66,864.55	11
						22,518.54	12
						22,813.48	13
						752,631.88	14
						238,499.46	15
						150,353.06	16
						29,023.28	17
						134,835.37	18
						158,976.74	19
						39,052.71	20
						139,060.33	21
						219,373.10	22
						278,446.27	23
						227,832.83	24
						12,680.22	25
						273,435.56	26
						77,488.12	27
						104,865.54	28
						40,263.30	29
						24,772.46	30
						337,306.79	31
						24,991.76	32
						1,271,359.40	33
						28,222.19	34
						24,420.60	35
						426,535.85	36
						52,985.75	37
						107,541.56	38
						60,442.00	40
						36,037.49	41
						49,762.70	42
						95,542.27	43
						135,591.16	44
						42,177.24	45
						7,739.21	46
						66,680.04	47
						400.00	48
						60,026.20	49
						404,002.71	50
						21,074.95	51
						8,289,500.96	
						7,560,581.84	

E.—STATEMENT SHOWING THE COLLECTIONS, EXPENSES, AND PERCENTAGE COST OF  
ENDED JUNE 30,

	COLLECTIONS.			
	Spirits.	Tobacco.	Beer.	Oleomargarine.
<b>COLLECTION DISTRICTS.</b>				
1 Alabama.....	\$57,620.11	\$15,915.33	\$20,530.60	\$5,436.66
2 Arkansas.....	74,151.34	5,666.06	18,763.32	4,236.33
3 First California.....	5,186,267.97	320,037.12	747,292.56	1,768.17
4 Fourth California.....	325,796.89	27,749.27	260,306.61	8.00
5 Sixth California.....	441,117.42	47,706.35	277,025.46	2,160.18
6 Colorado.....	233,062.86	63,775.52	472,130.42	4,904.93
7 Connecticut.....	317,022.94	267,797.79	1,410,790.62	35,832.77
8 Florida.....	236,265.52	988,887.06	27,951.29	3,030.01
9 Georgia.....	70,686.50	54,914.19	142,542.47	6,198.34
10 Hawaii.....	66,017.04	2,631.20	17,606.56	800.00
11 First Illinois.....	536,934.07	2,513,814.49	5,725,250.50	428,374.24
12 Fifth Illinois.....	29,485,352.03	89,850.53	293,208.78	4,358.01
13 Eighth Illinois.....	9,650,677.61	217,033.48	283,264.71	6,355.02
14 Thirteenth Illinois.....	68,358.63	53,334.76	421,758.88	3,633.50
15 Sixth Indiana.....	9,628,838.64	249,493.53	724,635.80	18,628.26
16 Seventh Indiana.....	19,021,983.88	193,065.29	782,377.83	3,234.50
17 Third Iowa.....	46,628.22	110,241.20	299,347.32	7,196.67
18 Fourth Iowa.....	48,212.91	240,490.05	248,666.87	8,264.64
19 Kansas.....	46,959.26	70,305.63	6,341.70	50,620.30
20 Second Kentucky.....	3,782,587.10	106,633.86	31,264.80	408.50
21 Fifth Kentucky.....	14,056,457.27	2,875,472.50	435,439.88	5,169.51
22 Sixth Kentucky.....	3,593,804.90	223,336.57	305,345.11	397.00
23 Seventh Kentucky.....	4,232,974.53	39,634.70	52,223.94	272.00
24 Eighth Kentucky.....	3,202,245.14	1,942.22	16,192.15	200.00
25 Louisiana.....	3,127,860.81	1,006,789.91	483,752.60	5,017.68
26 Maryland.....	5,006,073.70	2,307,006.04	1,525,679.31	14,675.58
27 Third Massachusetts.....	2,441,638.01	656,705.33	2,410,302.67	10,343.35
28 First Michigan.....	1,553,072.83	2,359,341.28	1,316,531.68	19,167.52
29 Fourth Michigan.....	69,371.28	105,057.26	461,056.65	14,263.11
30 Minnesota.....	155,264.59	223,461.45	1,712,277.70	14,101.19
31 First Missouri.....	271,236.53	5,797,428.73	3,640,575.48	28,870.95
32 Sixth Missouri.....	1,039,375.07	69,281.98	594,564.34	4,176.17
33 Montana.....	113,206.65	36,339.01	439,605.22	2,972.83
34 Nebraska.....	2,061,866.19	93,271.18	474,157.21	4,518.85
35 New Hampshire.....	53,052.18	139,299.83	280,036.27	9,306.51
36 First New Jersey.....	72,261.84	202,471.91	201,419.66	4,546.50
37 Fifth New Jersey.....	282,014.55	4,213,293.48	3,250,994.02	19,002.11
38 New Mexico.....	44,116.17	5,873.61	28,638.49	471.50
39 First New York.....	4,633,611.20	2,768,268.34	3,404,132.44	5,180.17
40 Second New York.....	726,413.05	4,020,002.04	212,910.00	5,084.16
41 Third New York.....	201,538.02	4,185,355.52	5,401,824.43	1,597.67
42 Fourteenth New York.....	2,611,137.83	510,912.76	1,934,692.71	7,389.50
43 Twenty-first New York.....	1,664,027.70	656,619.61	862,404.41	11,105.67
44 Twenty-eighth New York.....	250,854.07	240,456.89	1,946,341.69	16,946.51
45 Fourth North Carolina.....	9,405.76	3,677,325.62	9,954.72	534.00
46 Fifth North Carolina.....	10,602.25	3,413,527.20	2,284.98	772.50
47 North and South Dakota.....	52,468.08	36,469.90	72,920.28	1,080.34
48 First Ohio.....	8,252,011.02	3,479,834.81	1,942,187.66	50,879.53
49 Tenth Ohio.....	756,176.34	1,007,364.37	626,233.58	5,541.00
50 Eleventh Ohio.....	52,956.17	369,695.87	42,224.62	42,230.88
51 Eighteenth Ohio.....	219,671.16	626,258.10	1,528,344.46	17,829.38
52 Oklahoma.....	12,723.75	3,814.99	1,649.87	1,066.00
53 Oregon.....	402,725.89	29,429.12	259,163.69	1,531.51
54 First Pennsylvania.....	1,193,412.47	2,932,064.03	3,301,063.63	1,680.30
55 Ninth Pennsylvania.....	505,365.64	2,247,003.82	314,050.06	412.18
56 Twelfth Pennsylvania.....	228,306.22	518,478.37	1,521,101.18	2,030.17
57 Twenty-third Pennsylvania.....	6,688,997.74	1,174,141.09	2,785,067.44	8,348.90
58 South Carolina.....	28,399.00	78,839.42	11,601.21	1,657.51
59 Tennessee.....	797,806.36	1,141,611.95	284,427.27	7,394.52
60 Third Texas.....	49,214.28	37,058.98	610,300.01	3,863.17
61 Fourth Texas.....	29,269.11	9,081.17	119,306.75	19,033.72
62 Second Virginia.....	860,156.15	5,546,757.07	79,681.87	4,022.23
63 Sixth Virginia.....	603,379.49	380,401.55	118,957.60	1,733.50
64 Washington.....	139,871.79	42,736.23	894,846.50	3,448.86
65 West Virginia.....	295,284.81	912,690.18	378,726.62	12,337.08
66 First Wisconsin.....	2,780,157.30	767,626.04	4,460,430.74	7,849.50
67 Second Wisconsin.....	114,533.62	120,245.31	861,023.60	4,650.34
Total.....	155,279,858.25	86,910,479.55	64,367,777.65	1,000,214.79

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS  
1910 AND 1911.

COLLECTIONS.							
Mixed flour.	Adulterated butter.	Process or renovated butter.	Special excise tax on corporations, joint stock companies or associations, and insurance companies.	Playing cards.	Penalties, etc.	Total collections 1911.	Total collections 1910.
\$440.00			\$213,477.61	\$7.00	\$2,811.19	\$316,231.50	\$196,090.91
			70,499.38	15,995.05	179,318.48	145,330.49	2
1,996.60			954,177.15	833.68	20,902.27	7,233,245.62	6,555,198.51
1,516.10			144,307.93		6,631.64	766,316.44	713,171.09
3,115.60			267,128.69	27.49	3,285.74	1,041,566.84	974,656.25
1,563.00	\$2,924.15		339,935.85	192.72	8,800.19	1,127,307.42	945,874.24
			101,009.39		53,558.55	1,420,701.82	1,431,242.12
			237,822.76	8.00	519,445.11	450,987.23	9
			129,283.60	840.50	1,560.30	218,739.14	209,132.51
3,145.80	44,826.43	2,964,574.55	33,426.32	61,749.42	12,632,095.82	10,625,177.71	11
\$16.50	414.00		122,110.40	1.12	1,212,64	29,998,092.39	29,419,080.00
			90,386.71		2,975.59	628,619.58	551,257.77
			78,505.22		1,204.36	3,327.00	2,911.00
		72.00	1,731.00		419,132.80	8,000.23	8,000.23
460.00			82,003.23		1,650.54	20,085,315.27	18,170,518.17
			11.50	5,041.80	875.81	101,189.58	10,714,721.85
			4,493.50	16,677.03	3,387.30	573,919.40	499,275.08
398.56		1,435.50	12,973.37	1,890.96	6,893,973.89	627,898.01	18
488.00	50.00	7,804.26	415,512.58	.72	6,021.39	604,103.84	664,632.62
			17,001.41		3,577.51	3,943,473.18	3,417,504.76
			1,201.41		3,400.08	17,611,158.66	17,507,249.78
			33.00	2,064.59	1,711.00	10,836.51	9,104.73
			1,715.00	989.28	771,399.18	11,256.16	6,033,521.23
			1,640.30	71.19	186,034.77	6,052,287.78	5,976,016.20
			17.69	6,085.80	4,942.06	1,326,207.87	1,288,638.39
411.00		66.00	411.00		6,278.28	3,449,236.03	2,995,736.00
			175.60	1,285.85	778,816.27	7,299.77	10,524,713.73
			175.60	1,285.85	33.88	13,291.06	9,145,966.80
			1,679.00		216,343.77	6,710,93	8,16,860.41
66.00	1,215.70	192.34	130,806.38		7,280,70	2,773,308.55	2,742,750.02
			305,610.49	33.68	5,183.09	885,522.05	704,663.34
			309,834.46	970.00	3,854.33	794,388.70	606,257.72
			1,177,765.49	24,462.34	13,933.64	8,952,434.63	8,227,958.81
			95,721.46		3,503.98	178,325.21	128,068.95
			1,119.00	66.00	1,001.48	11,091.42	3,775,173.70
			217.50	1,275.00	27,594.00	3,496,944.64	8,564,452.54
			54,611.57	764.44	1,244.46	219,407.03	217,587.35
			473,591.21	430.00	4,319.44	11,022,273.72	9,214,915.83
			602.00		9,017.87	5,546,741.85	5,545,349.42
			270,292.78	7.00	6,186.05	3,471,303.22	2,352,567.68
			507,340.26	7.76	7,823.66	3,030,882.84	2,665,625.39
			66,862.18		11,091.48	3,775,173.70	2,655,182.44
			42,163.71		27,594.00	3,496,944.64	8,564,452.54
			54,611.57	484.00	1,244.46	219,407.03	217,587.35
			462,938.73	302,144.00	22,319.10	14,519,330.80	14,444,860.53
			381,366.28		2,206.54	2,785,223.24	2,369,666.86
			655.90		6,450.61	1,178,660.53	1,076,610.07
			935,206.19	174.10	1,001.48	15,620.87	3,345,401.44
			63,044.90		1,226.84	83,526.35	52
			1,138.10	50.62	6,105.27	975,503.07	743,981.61
12.00	494.40		1,664,995.77	29.84	5,794.11	9,099,546.55	8,569,677.33
			113,602.58		2,991.50	3,184,074.78	3,039,765.41
			241,869.72		4,101.90	2,515,887.56	2,236,115.97
			1,271.30		2,126,248.33	18.00	2,126,248.33
			58,270.65		5,661.84	184,432.63	167,046.92
			176.00		9,100.58	2,433,599.13	2,342,255.81
			281,495.81	5.72	17,889.20	1,000,347.17	860,722.60
			592.00		189,720.01	3,32	10,106.81
			336,00				

## 184 REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

E.—STATEMENT SHOWING THE COLLECTIONS, EXPENSES, AND PERCENTAGE COST OF  
ENDED JUNE 30, 1910

COLLECTION DISTRICTS.	EXPENSES.		
	Salaries of collectors.	Deputies and clerks.	Office rent, stationery, etc.
1 Alabama.....	\$3,151.21	\$28,788.89	\$103.35
2 Arkansas.....	3,394.10	11,875.83	345.35
3 California:			
4 First.....	4,500.00	48,318.79	1,825.10
4 Fourth.....	4,500.00	19,057.68	212.25
5 Sixth.....	4,500.00	16,042.71	469.95
6 Colorado.....	4,500.00	21,530.84	1,575.96
7 Connecticut.....	4,500.00	29,226.97	947.77
8 Florida.....	4,500.00	19,610.06	217.72
9 Georgia.....	3,736.83	33,049.60	489.65
10 Hawaii.....	4,215.63	5,913.75	666.42
Illinois:			
11 First.....	4,500.00	54,824.15	770.85
12 Fifth.....	4,500.00	28,992.23	383.35
13 Eighth.....	4,500.00	26,033.32	317.02
14 Thirteenth.....	3,875.00	10,938.93	103.55
Indiana:			
15 Sixth.....	4,500.00	26,729.81	683.45
16 Seventh.....	4,500.00	26,965.35	343.93
Iowa:			
17 Third.....	3,750.00	15,151.25	122.11
18 Fourth.....	3,875.00	14,921.80	208.21
19 Kansas.....	3,750.00	16,397.68	500.84
Kentucky:			
20 Second.....	4,500.00	23,818.03	575.94
21 Fifth.....	4,500.00	39,952.53	1,027.28
22 Sixth.....	4,500.00	20,903.36	257.90
23 Seventh.....	4,500.00	26,097.11	394.85
24 Eighth.....	4,500.00	28,074.92	808.68
25 Louisiana.....	4,500.00	20,475.94	247.97
26 Maryland.....	4,500.00	48,494.01	2,307.78
27 Third Massachusetts.....	4,500.00	34,779.54	8,459.67
Michigan:			
28 First.....	4,500.00	29,653.68	555.32
29 Fourth.....	4,375.00	13,680.51	112.95
30 Minnesota.....	4,500.00	33,688.81	469.43
Missouri:			
31 First.....	4,500.00	37,688.23	439.00
32 Sixth.....	4,500.00	23,956.50	367.80
Montana:			
33 Montana.....	4,500.00	17,918.96	144.50
Nebraska:			
34 Nebraska.....	4,500.00	28,370.78	287.26
New Hampshire:			
35 New Hampshire.....	4,500.00	14,941.03	193.60
New Jersey:			
36 First.....	4,203.54	10,445.57	100.25
37 Fifth.....	4,500.00	32,189.66	944.28
38 New Mexico:			
39 First.....	3,756.04	8,041.87	81.37
New York:			
40 Second.....	4,500.00	47,146.28	701.72
41 Third.....	4,500.00	42,915.99	7,903.86
42 Fourteenth.....	4,500.00	29,355.57	1,394.89
43 Twenty-first.....	4,500.00	21,485.12	2,903.33
44 Twenty-eighth.....	4,500.00	28,815.65	512.11
North Carolina:			
45 Fourth.....	4,500.00	37,385.86	161.66
46 Fifth.....	4,500.00	40,930.50	1,428.84
47 North and South Dakota.....	3,375.00	14,389.43	65.35
Ohio:			
48 First.....	4,500.00	52,949.61	1,098.02
49 Tenth.....	4,500.00	20,839.62	362.21
50 Eleventh.....	4,500.00	16,563.65	190.85
51 Eighteenth.....	4,500.00	23,075.12	339.87
52 Oklahoma.....	1,208.33	3,606.91	1,084.01
53 Oregon.....	4,500.00	14,775.03	234.85
Pennsylvania:			
54 First.....	4,500.00	51,537.24	855.54
55 Ninth.....	4,500.00	42,344.83	240.80
56 Twelfth.....	4,500.00	19,411.59	166.84
57 Twenty-third.....	4,500.00	39,474.17	775.88
58 South Carolina.....	3,230.08	17,797.11	324.83
59 Tennessee.....	4,500.00	39,515.91	1,000.55

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS  
AND 1911—Continued.

EXPENSES.								
Storekeepers and store-keepers-gaugers.	Gaugers.	Expenses of collecting the special excise tax on corporations.	Refunding internal-revenue collections.	Total expenses 1911.	Total expenses 1910.	Percentage cost 1911.	Percentage cost 1910.	
\$499.00	\$1,457.36	\$96.60	\$156.10	\$32,795.15	\$30,342.21	10.37	15.47	1
6,389.98	3,085.90	10.00	26,558.52	21,177.33	14.81	14.57	2	
31,286.40	73,357.07	1,118.00	.....	160,405.36	163,523.33	2.21	2.49	3
9,441.15	17,280.33	986.00	.....	51,507.41	48,506.40	6.72	6.80	4
3,848.00	20,941.40	2,427.32	.....	48,229.38	28,268.65	4.63	2.90	5
1,114.00	1,700.41	1,937.00	86.05	32,444.26	30,172.81	2.88	3.18	6
4,670.00	7,134.49	5,640.70	75.00	52,194.93	45,836.00	1.62	1.68	7
1,036.10	5,177.86	1,950.41	720.00	33,212.15	32,449.75	2.34	2.27	8
2,206.06	2,488.60	2,127.61	200.00	44,297.75	42,152.71	8.53	9.35	9
2,438.20	219.15	145.00	.....	13,598.15	14,295.11	6.22	6.84	10
4,451.00	32,014.32	3,189.12	32,806.45	133,224.89	100,401.66	1.05	.94	11
55,452.00	102,578.15	5.25	.....	191,910.98	180,305.39	.64	.61	12
19,535.65	23,045.00	828.30	1.00	74,261.19	74,227.65	.72	.87	13
2,523.52	725.00	.....	.....	18,160.00	18,510.51	2.89	3.36	14
27,741.25	33,352.87	27.55	42.00	93,076.93	91,903.79	.84	.86	15
35,721.15	41,201.61	3,499.75	.....	112,231.79	105,716.04	.56	.59	16
1,871.39	35.50	.....	20,980.25	20,369.37	3.65	4.08	17	
1,833.47	1,221.75	130.00	22,190.23	21,105.98	3.20	3.36	18	
129.25	25.00	.....	20,802.77	28,437.13	3.44	4.28	19	
47,219.44	24,034.05	300.00	100,447.46	97,620.55	2.55	2.86	20	
217,280.57	110,044.42	917.20	1,190.00	374,912.00	343,110.72	2.13	1.96	21
47,004.66	31,019.48	.....	95,685.40	97,724.20	2.31	2.27	22	
109,973.76	31,628.42	50.00	.....	172,644.14	166,533.42	3.96	4.04	23
91,506.80	30,197.83	2,295.11	553.96	157,997.30	140,515.74	4.88	4.58	24
15,356.00	13,041.04	2,786.96	80.00	56,487.91	53,785.73	1.17	1.32	25
73,373.66	49,644.99	895.75	3,224.25	182,440.44	163,556.18	1.91	1.97	26
20,824.75	32,352.27	4,391.17	.....	105,307.40	94,835.43	1.42	1.67	27
2,642.36	4,904.57	160.80	75.00	42,491.93	45,434.66	.70	.76	28
.....	981.06	38.90	65.00	19,253.42	18,229.13	1.98	1.98	29
10,539.11	3,060.10	.....	52,857.45	47,031.35	1.53	1.57	30	
9,702.63	19,786.38	109.25	600.00	72,915.49	69,488.69	.69	.75	31
18,361.94	9,723.32	52.55	.....	56,962.11	56,546.72	2.93	2.90	32
1,322.00	2,182.16	1,620.00	.....	27,687.62	26,179.56	3.39	3.22	33
12,113.18	9,112.24	2,883.94	.....	57,267.40	54,996.74	2.06	2.00	34
734.00	1,476.36	3,692.22	.....	25,537.21	21,688.38	2.88	3.05	35
4,101.33	14.25	.....	18,864.94	18,669.74	2.37	3.08	36	
8,809.75	3,415.73	55.00	51,044.42	44,560.82	.57	.54	37	
1,130.00	2,80	50.00	13,271.91	12,820.67	7.44	10.02	38	
6,468.00	16,577.65	1,994.18	1,050.00	67,311.73	61,856.08	.60	.66	39
2,504.00	34,729.75	1,810.25	355.00	91,747.00	85,773.67	.89	1.22	40
9,751.65	1,115.50	875.00	.....	67,062.00	64,755.09	.61	.70	41
8,972.00	11,851.31	1,358.25	130.00	57,562.02	56,227.01	1.04	1.01	42
9,052.50	8,379.41	3,526.63	.....	49,846.94	42,412.16	1.44	1.80	43
2,372.00	11,645.92	1,065.00	50.00	48,960.68	47,650.69	1.61	1.77	44
5,407.56	990.28	.....	48,445.36	49,561.04	1.28	1.87	45	
3,092.51	76.57	500.00	.....	50,528.42	52,560.17	1.44	1.61	46
3,354.35	51.60	21,235.73	18,373.81	9.68	8.43	47		
32,764.20	70,632.21	1,244.93	2,125.00	165,313.97	164,991.37	1.14	1.13	48
10,334.00	11,126.45	995.75	.....	48,158.03	45,395.07	1.73	1.92	49
1,807.05	5,247.39	991.40	.....	29,300.34	29,433.94	2.48	2.73	50
3,567.45	8,391.40	1,052.02	50.00	40,975.86	40,570.21	1.22	1.31	51
1,252.00	1,631.95	85.50	50.00	6,034.75	7.22	.....	52	
16,940.33	39,692.90	1,554.10	300.00	115,380.11	109,998.81	1.27	1.28	54
22,110.42	8,850.39	28.00	.....	78,074.44	73,272.12	2.45	2.41	55
7,111.20	7,442.67	1,140.41	.....	39,772.71	38,654.07	1.58	1.73	56
105,647.51	46,937.94	1,263.00	.....	198,598.50	193,680.08	1.55	1.60	57
2,857.40	3,084.28	635.69	750.00	28,699.39	24,388.64	15.56	14.60	58
17,901.59	18,079.23	1,000.00	993.00	82,990.28	93,315.37	3.41	3.98	59

COLLECTION DISTRICTS.		EXPENSES.		
		Salaries of collectors.	Deputies and clerks.	Office rent, stationery, etc.
60	Texas:			
61	Third.....	\$4,500.00	\$15,337.30	\$183.89
61	Fourth.....	3,501.40	13,280.54	188.95
62	Virginia:			
63	Second.....	4,500.00	29,175.10	595.94
63	Sixth.....	4,500.00	36,783.30	519.81
64	Washington.....	4,500.00	28,226.64	511.43
65	West Virginia.....	4,500.00	28,766.19	482.18
66	Wisconsin:			
67	First.....	4,500.00	31,813.01	770.08
67	Second.....	4,500.00	18,386.87	217.78
	Total.....	287,417.16	1,790,118.57	53,546.98

NOTE.—The foregoing statement of expenses does not include salaries and expenses of internal-revenue agents, salaries of the officers, clerks, and employees in the office of the Commissioner of Internal Revenue, amounts expended in detecting and punishing violations of internal-revenue laws, cost of paper for internal-revenue stamps, and certain miscellaneous expenses, all of which are included in the statement of the "Cost of collection," on page 4 of this report, but which can not be apportioned among the several collection districts.

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS  
AND 1911—Continued.

EXPENSES.								
Storekeepers and store-keepers-gaugers.	Gaugers.	Expenses of collecting the special excise tax on corporations.	Refunding internal-revenue collections.	Total expenses 1911.	Total expenses 1910.	Percentage cost 1911.	Percentage cost 1910.	
	\$4,362.21 2,279.20	\$180.00 674.67	\$50.00 .....	\$24,613.40 19,924.76	\$22,280.48 18,495.39	2.46 5.28	2.59 5.41	6
\$15,033.18 23,656.88 321.25 6,123.38	13,997.21 12,094.80 3,006.26 6,775.42	1,361.11 36.42 1,218.50 266.00	755.93 374.31 68.00 120.00	65,418.47 77,905.52 37,912.08 47,033.17	59,759.66 72,755.84 35,481.90 45,185.99	.95 5.91 2.70 2.64	1.19 7.19 2.92 2.83	6
14,000.80	20,693.13 6,397.28	300.00 1,246.40	..... 5.00	72,077.02 30,753.33	70,378.37 28,125.45	.86 2.56	.93 2.48	6
1,188,415.34	1,144,897.15	86,935.08	49,207.65	4,600,537.93	4,333,732.80	.....	.....	

## INDEX.

	Page
Abatement report for the fiscal year ended June 30, 1911, and the three months ended September 30, 1911.....	69
Appropriations, statement of expenditures from, for fiscal year 1911.....	28
<b>ADULTERATED BUTTER:</b>	
Defects in the statute relating to, referred to.....	19
Quantity of, on which tax was paid during the fiscal year 1911.....	32
Quantities of, produced, tax paid, and under seizure or sold during the fiscal year 1911.....	107
Receipts from, during the fiscal year 1911, by collection districts.....	138
Same, by States and Territories.....	158
Receipts from manufacturers of, for fiscal year 1911.....	158
Revision of laws relating to, recommended.....	20
Violations of the law reported during the fiscal year 1911.....	19
<b>ALCOHOL:</b>	
Completely denatured, manufacturers using.....	48
Countries to which exported during fiscal year 1911.....	45
Denatured, a nominal tax to defray expense of safeguarding its manufacture, etc., suggested.....	11
Denatured, quantity produced at and shipped from denaturing bonded warehouses; also alcohol redenatured at restoring and redenaturing plants during the fiscal year 1911.....	47
Denatured, quantity received by manufacturers and dealers during the fiscal year 1911.....	48
Exported during fiscal year 1911, quantity of.....	44, 53
Lost by leakage or evaporation in warehouses during fiscal year 1911, quantity of.....	43, 53
Produced during fiscal year 1911, quantity of.....	40, 53
Remaining in distillery and general bonded warehouses at close of fiscal years 1910 and 1911.....	39, 52, 54
Withdrawal of distilled spirits for denaturation during fiscal years 1910 and 1911 compared.....	11
Withdrawn for scientific purposes and use of United States during fiscal year 1911.....	45, 53
Withdrawn from warehouse, tax paid, during fiscal year 1911, quantity of.....	41, 50
<b>ASSESSMENTS:</b>	
Amount of, by articles and occupations, for fiscal years 1910 and 1911 compared.....	38
Amount of, during fiscal year 1911, by States and Territories.....	37
Statements, tables, etc., prepared from reports in division of.....	37
<b>BARLEY:</b>	
Used in production of distilled spirits during the year, aggregate quantity of.....	87, 89
<b>BRANDY:</b>	
Deposited in, withdrawn from and remaining in special bonded warehouses during fiscal year 1911, statements relating to.....	61, 62
Exported during the year.....	62
Lost by leakage or evaporation during the year, quantity allowed.....	61
Produced during the fiscal year 1911, by collection districts.....	90
Quantity in special bonded warehouses at the beginning of the fiscal year and the quantity deposited during the fiscal year 1911, by collection districts.....	61
Remaining in special bonded warehouses July 1, 1910, quantity of.....	61
Remaining in special bonded warehouses June 30, 1911, quantity of.....	62
Summary of operations at special bonded warehouses during fiscal year 1911.....	62
Taxed at the rate of 3 cents per gallon when withdrawn for use in fortification of sweet wines, collections from, for fiscal years 1910 and 1911.....	29
Withdrawn, tax paid, during the year, quantity of.....	61
Withdrawn from special bonded warehouses for bottling in bond during fiscal year 1911.....	61
<b>BREWERS:</b>	
Brewers' permits issued during the year, number of.....	118, 171
Distribution of, among the several collection districts.....	174
Distribution of, among the States and Territories.....	176
Number of, for fiscal years 1910 and 1911.....	175, 177
Receipts from special taxes of, during the year, by collection districts.....	134
Same, by States and Territories.....	154
<b>BREWERIES:</b>	
Number operated during the fiscal years 1910 and 1911.....	12
<b>CASUALTIES TO SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES:</b>	
Casualties to spirits, kinds of and quantities.....	50
List of, for fiscal year 1911.....	51
<b>CHEMISTRY DIVISION:</b>	
Character of work.....	21
Chemists, employed in, called upon as experts in United States courts.....	21
Samples examined in the laboratory at Washington; character and number of same; increase over last fiscal year.....	65
<b>CIGARETTES (LARGE):</b>	
Increase over previous year in number of, on which tax was paid.....	32
Increase of collections on, over previous year.....	29
Number of, on which tax was paid during fiscal years 1910 and 1911.....	32
Production of, during calendar years 1909 and 1910.....	115, 120
Production of, States showing the largest.....	3
Receipts from, during fiscal year 1911.....	29
Receipts from, during the year, by collection districts.....	132
Same, by States and Territories.....	152
Receipts from, for first three months of fiscal year ending June 30, 1912.....	35
Stamps for, issued during the year, number and value of.....	113, 175

CIGARETTES (SMALL):	Page.
Exportation of, in bond, and quantity unaccounted for June 30, 1911.....	65
Increase of collections on, over previous year.....	29
Increase over previous year in number of, on which tax was paid.....	32
Number of, on which tax was paid during fiscal years 1910 and 1911.....	32
Production of, during calendar years 1909 and 1910.....	116, 120
Production of, States showing the largest.....	3
Receipts from, during fiscal year 1911.....	29
Receipts from, during the year, by collection districts.....	132
Same, by States and Territories.....	132
Receipts from, for first three months of fiscal year ending June 30, 1912.....	35
Stamps for, issued during the year, number and value of.....	113, 173
Unaccounted for at close of fiscal year 1911, number of.....	65
CIGARETTE MANUFACTURERS' ACCOUNTS:	
Number of, by States and Territories, during calendar year ended December 31, 1910.....	120
CIGARS (LARGE):	
Exported during fiscal year 1911, number of.....	65
Increase over previous year in number of, on which tax was paid.....	32
Increase of collections on, over previous year.....	115
Number of, on which tax was paid during fiscal years 1910 and 1911.....	32
Production of, during calendar years 1909 and 1910.....	115, 116, 118
Production of, States showing the largest.....	2
Receipts from, during fiscal year 1911.....	29
Receipts from, during the year, by collection districts.....	132
Same, by States and Territories.....	132
Receipts from, for first three months of fiscal year ending June 30, 1912.....	35
Stamps for, issued during the year, number and value of.....	113, 173
Unaccounted for June 30, 1911, number of.....	65
Withdrawn, tax paid during fiscal years 1910 and 1911, number of.....	32
CIGARS (SMALL):	
Exported during fiscal year 1911, number of.....	65
Increase of collections on, over previous year.....	29
Increase over previous year in number of, on which tax was paid.....	32
Number of, on which tax was paid during fiscal years 1910 and 1911.....	32
Production of, during calendar years 1909 and 1910.....	115, 116, 118
Production of, States showing the largest.....	3
Receipts from, during fiscal year 1911.....	29
Receipts from, during the year, by collection districts.....	132
Same, by States and Territories.....	132
Receipts from, for first three months of fiscal year ending June 30, 1912.....	35
Stamps for, issued during the year, number and value of.....	113, 173
Unaccounted for June 30, 1911, number of.....	65
CIGAR MANUFACTURERS' ACCOUNTS:	
Number of, by States, during calendar year ended December 31, 1910.....	118
CLAIMS:	
For refunding of legacy taxes.....	22
Number and amount of.....	22, 69
Statements relative to, in division of.....	69
CLERKS IN COLLECTORS' OFFICES:	
Number of, during fiscal year 1911.....	6
Schedule of salaries of, during fiscal year 1911.....	6
COLLECTION DISTRICTS:	
Aggregate receipts from, during fiscal year 1911.....	33, 148
Names of, from which spirits were withdrawn for export during fiscal year 1911.....	44
COLLECTORS:	
Basis of recommendation of salaries of, for current fiscal year.....	5
Names of, for fiscal year 1911.....	33
Number of, during fiscal year 1911.....	6
Schedule of salaries of, during fiscal year 1911.....	6
COLLECTORS, DEPUTY:	
Number of, during fiscal year 1911.....	6
Schedule of salaries of, during fiscal year 1911.....	6
COMMISSIONER OF INTERNAL REVENUE:	
Report of, for fiscal year 1911, submitted.....	1
Estimates the collections for the fiscal years 1912 and 1913.....	1, 2
Estimates the expenses of the Internal-Revenue Service for the fiscal year 1913.....	4
Recommend salaries for officers, clerks, and employees for fiscal year 1913; also salaries of two stamp agents and one counter to be reimbursed by the stamp manufacturers.....	5
Other recommendations.....	26, 27
COMMISSIONER'S OFFICE:	
Force employed in, at close of fiscal year 1911.....	7
Force in, recommended for fiscal year 1913.....	5
CORN:	
Used in the production of distilled spirits during the year, aggregate quantity of.....	87, 89
CORPORATIONS, SPECIAL EXCISE TAX COLLECTED FROM. (See EXCISE TAX.)	
DEALERS, ADULTERATED-BUTTER:	
Receipts from special taxes of, during the year, by collection districts.....	138
Same, by States and Territories.....	158
Retail, number of, during the year, by collection districts.....	174
Same, by States and Territories.....	176
Retail, special tax for fiscal years 1910 and 1911 compared.....	30
DEALERS, LIQUOR:	
Distribution of, among the several collection districts.....	174
Same, among States and Territories.....	176
Number of, retail, for fiscal years 1910 and 1911.....	175, 177
Number of, wholesale, for fiscal years 1910 and 1911.....	175, 177
Receipts from each source relating to, for last two fiscal years, compared.....	29
Receipts from special taxes of, during the year, by collection districts.....	130

DEALERS, LIQUOR—Continued.	Page.
Receipts from special taxes of, during the year, by States and Territories.....	190
Receipts from the several sources relating to, for first three months of fiscal years 1911 and 1912, compared.....	35
DEALERS, MALT-LIQUOR:	
Distribution of, among the several collection districts.....	174
Same, among States and Territories.....	176
Number of, retail, for fiscal years 1910 and 1911.....	175, 177
Number of, wholesale, for fiscal years 1910 and 1911.....	175, 177
Receipts from each source and aggregate receipts from all sources relating to, for last two fiscal years, compared.....	29
Receipts from each source relating to, during the year, by collection districts.....	134
Same, by States and Territories.....	154
Receipts from the several sources relating to, for first three months of fiscal years 1911 and 1912, compared.....	35
Stamps for, issued during the year, number and value of.....	113, 171
DEALERS, OLEOMARGARINE:	
Distribution of, among the several collection districts.....	174
Same, among States and Territories.....	176
Number of, retail, for fiscal years 1910 and 1911.....	175, 177
Number of, wholesale, for fiscal years 1910 and 1911.....	175, 177
Receipts from each source and aggregate receipts from all sources relating to, 1910 and 1911, compared.....	29
Receipts from each source relating to, during the year, by collection districts.....	135
Same, by States and Territories.....	155
Receipts from the several sources relating to, for first three months of fiscal years 1911 and 1912, compared.....	35
DENATURED ALCOHOL. (See ALCOHOL.)	
DISTILLED SPIRITS:	
Increase in production of, for fiscal year 1911.....	91
Increase in quantity of, bottled in bond, for fiscal year 1911.....	10
Increase in tax-paid withdrawals of, for fiscal year 1911.....	32
Production of, by collection districts, for fiscal years 1910 and 1911, compared.....	90
Same, by States and Territories, for fiscal year 1911.....	91
Production of, from materials other than fruit, and withdrawals of, for past 14 years.....	8
Quantity in distillery and general bonded warehouses at the beginning and at the end of the fiscal years 1910 and 1911.....	57
Quantity tax paid for bottling in bond for fiscal years 1910 and 1911, compared.....	42
Tax-paid withdrawals of, exclusive of fruit brandy, for the past 14 fiscal years.....	9
Transferred to bottling warehouses for bottling in bond for export during fiscal year 1911, quantity by collection districts.....	45
DISTILLERIES:	
Distribution of, among the States and Territories.....	82
Operated during the year, number of.....	82
Registered during the year, number of.....	82
DISTILLERIES, FRUIT:	
Better supervision over, required.....	10
Distribution of, among the several collection districts.....	83
Same, among States and Territories.....	82
Operated during the year, number of.....	83
Registered during the year, number of.....	83
Regulations controlling operations at, to be issued soon.....	10
DISTILLERIES, GRAIN:	
Capacities of, registered and operated during the year, by collection districts.....	84
Same, by States and Territories.....	86
Operated during the year, number of.....	82
Registered during the year, number of.....	82
DISTILLERIES, MOLASSES:	
Operated during the year, number of.....	82
Registered during the year, number of.....	82
Distillery officers, assigned to duty away from legal residence, should be granted an allowance for subsistence.....	27
DISTILLERY SURVEYORS:	
Number employed and per diem compensation of.....	7
DRAWBACK:	
Allowed from 1902 to 1911, aggregate of.....	67
Allowed on clairaut, tobacco, cigars, cigarettes, and distilled spirits during fiscal year 1911, amount of.....	67
Allowed on claims, proprietary articles, tobacco, snuff, cigars, cigarettes, etc., during last 10 fiscal years.....	67
EXCISE TAX UPON NET INCOMES OF CORPORATIONS:	
Aberatement of assessments returned on.....	14
Aggregate receipts from, during fiscal year 1911.....	30
Clerical labor required.....	15
Collections from, during fiscal year 1911 and first three months of current fiscal year.....	13, 30, 36
Receipts from, by districts.....	140
Receipts from, by States and Territories.....	160
Receipts from, for first three months of fiscal years 1911 and 1912.....	36
Resume of the operations of the law since its inception given.....	13
Financial and commercial corporations—	
Statement by districts showing returns from.....	70
Same, by States and Territories.....	76
Public-service corporations—	
Statement by districts showing returns from.....	71
Same, by States and Territories.....	77
Industrial and manufacturing corporations—	
Statement by districts showing returns from.....	72
Same, by States and Territories.....	78

EXCESS TAX UPON NET INCOMES OF CORPORATIONS—Continued.		Page.
Mercantile corporations—		
Statement by districts showing returns from—	73	
Same, by States and Territories—	79	
Miscellaneous corporations—		
Statement by districts showing returns from—	74	
Same, by States and Territories—	80	
Corporations of all classes—		
Statements, by districts, showing in the aggregate the capital stock, bonded and other indebtedness, net income, etc.—	75	
Same, by States and Territories—	81	
Expenses for next fiscal year, detailed estimate of—	4	
<b>FERMENTED LIQUORS:</b>		
Conveyed by pipelines to bottling premises—	12	
Production of, by collection districts, during fiscal year 1911—	95	
Same, by States and Territories, during fiscal year 1911—	95	
Production of, States showing the largest—	2	
Quantities of, on which tax was paid during last two fiscal years, compared—	32	
Receipts from each source and aggregate receipts from all sources relating to, for last two fiscal years, compared—	29	
Receipts from each source relating to, during the year, by collection districts—	134	
Same, by States and Territories—	154	
Receipts from the several sources relating to, for first three months of fiscal years 1911 and 1912, compared—	35	
Removed in bond, free of tax, for export during fiscal year 1911, by districts—	66	
Stamps for, issued during the year, number and value of—	113, 171	
<b>GAUGERS:</b>		
Fees of, not to exceed \$5 per day—	6	
Number of—	6	
Gauging, two systems of, compared—	9	
<b>GIN:</b>		
Countries to which exported during the year ended June 30, 1911—	45	
Exported during fiscal year 1911, quantity of—	44, 53	
Lost by leakage or evaporation in warehouse during fiscal year 1911, quantity of—	43, 53	
Produced during fiscal year 1911, quantity of—	40, 53	
Remaining in distillery and general bonded warehouses at close of fiscal years 1910 and 1911, quantities of—	38, 52, 53	
Withdrawn from warehouse, tax paid, during fiscal year 1911, quantity of—	41, 53	
<b>GRAIN AND OTHER MATERIALS:</b>		
Used in the production of distilled spirits during the year, aggregate quantity of—	88, 89	
<b>HIGH WINES:</b>		
Produced during fiscal year 1911, quantity of—	40, 53	
Remaining in distillery and general bonded warehouses at close of fiscal years 1910 and 1911, quantities of—	52-54	
Withdrawals of, from warehouse, tax paid, during fiscal year 1911, quantity of—	41, 53	
<b>ILICIT DISTILLING:</b>		
Field force used in detecting—	25	
Increase of, in the States having prohibitory laws—	25	
Statistics relating to—	110-112	
<b>INTERNAL REVENUE:</b>		
Aggregate receipts of, for each fiscal year from September 1, 1862, to 1911, statement of—	34	
Aggregate receipts of, for first three months of fiscal years 1911 and 1912 compared—	36	
Aggregate receipts of, in States and Territories, etc.—	34	
Amount of, collected and reported to commissioner by the several collectors during the year, by collection districts—	33	
Amount of, collected and reported to commissioner during the year, by States and Territories—	34	
Collections of, derived from general sources—	28	
Cost of collection during last two fiscal years, by collection districts—	184	
Cost of collection during the year, detailed statement of—	4	
Estimated expenses of collecting for fiscal year 1913—	4	
Estimate of aggregate receipts of, for current fiscal year—	1	
Percentage cost of collection for fiscal year 1911—	4	
Percentage cost of collection during last two fiscal years, by collection districts—	185	
Receipts from, in large tax-paying States and districts, statement of—	2	
Receipts of, from the several objects of taxation during first three months of fiscal years 1911 and 1912 compared—	35	
Receipts of, from the several objects of taxation during the last two fiscal years, compared—	29	
Statement of receipts, etc.—	1	
<b>INTERNAL-REVENUE LAWS:</b>		
Amount paid to collectors arising from fines, etc., for violation of—	98	
Amount realized from sales on account of violation of—	97	
Compromise offers received and accepted—	98	
New edition of, compiled and issued—	23	
Real estate acquired by the United States under—	100	
Schedule and amount of taxes in litigation, by districts—	101	
Statement of claims for reward under—	100	
Statements of seizures for violation of—	96	
<b>LAW DIVISION:</b>		
Judgments recovered and outstanding reported by the clerks of the United States circuit and district courts—	24	
Legacy-tax cases under the war revenue act of 1898—	23	
Number and disposition of civil and criminal cases—	23	
Seizures reported during the fiscal years 1910 and 1911 compared—	25	
Statements compiled in—	96-102	
<b>LEAKAGE. (See ALCOHOL, WHISKY, etc.)</b>		
<b>LEGACY-TAX CASES:</b>		
Statutes affecting internal revenue passed—	23	
<b>LEGISLATION OF THE SIXTY-FIRST CONGRESS:</b>		
Statutes affecting internal revenue passed—	23	

LEGISLATION RECOMMENDED:		Page.
Adulterated butter, change in statute from moisture to butter-fat test—		20
Authorizing revenue agents and inspectors to administer oaths—		26
Dealers in leaf tobacco be required to give bond—		13
Deputy collectors, permanency of position be assured by civil-service enactment—		27
Officer or posseman, killed or injured while in discharge of duty, provision for family of—		27
Oleomargarine at a uniform rate of tax—		19, 26
Outage or wantage, law governing, be revised—		26
Salaries of collectors of internal revenue be increased and fixed scale of compensation for chief deputies and other employees determined—		26
<b>LICORICE:</b>		
Quantity used by tobacco manufacturers, by States and districts, calendar year 1910—		121
<b>LIQUOR DEALERS. (See DEALERS, LIQUOR.)</b>		
<b>MALT:</b>		
Used in production of distilled spirits during the year, aggregate quantity of, by districts—		87
Same, by States and Territories—		89
<b>MALT LIQUORS, DEALERS IN. (See DEALERS, MALT LIQUORS.)</b>		
<b>MANUFACTURING WAREHOUSES:</b>		
All kinds of spirits withdrawn for transfer to, during fiscal years 1910 and 1911, quantities of—		53
<b>MATERIALS NOT SPECIFIED:</b>		
Used in the production of distilled spirits during the year, aggregate quantity of, by districts—		87
Same, by States and Territories—		89
<b>MESSENGERS AND JANITORS IN THE SEVERAL COLLECTION DISTRICTS:</b>		
Number of, during fiscal year 1911—		6
Schedule of salaries of, during fiscal year 1911—		6
<b>MILL FEED:</b>		
Used in the production of distilled spirits during the year, aggregate quantity of, by collection districts—		87
Same, by States and Territories—		89
<b>MISCELLANEOUS SOURCES OF REVENUE:</b>		
Receipts from each source relating to, during first three months of fiscal years 1911 and 1912, compared—		36
Receipts from each source relating to, during fiscal years 1910 and 1911, compared—		30
Receipts from each source relating to, during the year, by collection districts—		140
Same, by States and Territories—		160
Total receipts from—		28, 30
<b>MIXED FLOUR:</b>		
Produced monthly from July 1, 1910, to June 30, 1911, quantity of—		108
Receipts from, during fiscal year 1911, by districts—		137
Same, by States and Territories—		157
Receipts from each source relating to, for the last two fiscal years, compared—		30
Receipts from, for first three months of fiscal years 1911 and 1912, compared—		36
Stamps for, issued during the year, number and value of—		113
Withdrawn, tax paid, monthly from July 1, 1910, to June 30, 1911, quantities of—		108
<b>MIXED FLOUR MANUFACTORIES:</b>		
Statement and number of, for fiscal year 1911, by States and Territories—		109
<b>MIXED FLOUR, MANUFACTURERS, PACKERS, OR REPACKERS OF:</b>		
Distribution of, among the several collection districts—		174
Same, among States and Territories—		176
Number of, for fiscal years 1910 and 1911—		175, 177
Receipts from each source relating to, for the last two fiscal years, compared—		30
Receipts from special taxes of, during the year, by collection districts—		137
Same, by States and Territories—		157
<b>MOLASSES:</b>		
Used in the production of distilled spirits during the year, quantity of—		57, 89
<b>OATS:</b>		
Used in the production of distilled spirits during the year, quantity of—		87, 89
<b>OFFICIAL FORCE:</b>		
Amount paid to, for salaries during the fiscal year 1911—		7
Classification of, for the fiscal year 1911—		6
Number of, at close of the fiscal year 1911—		6, 7
<b>OLEOMARGARINE:</b>		
Defects in the statutes relating to, referred to—		17-19
Quantity of, on which tax was paid during last two fiscal years, compared—		32
Receipts from each source, relating to, during the year, by collection districts—		136
Same, by States and Territories—		155
Receipts from each source relating to, for the last two fiscal years, compared—		29
Receipts from the several sources relating to, for first three months of fiscal years 1911 and 1912, compared—		29
Stamps for, issued during the year, number and value of—		113, 172
Statements of, from July 1, 1910, to June 30, 1911, by districts—		103, 105
Summary of operations in the colored and uncolored product during the fiscal year 1911—		103, 104
<b>OLEOMARGARINE, DEALERS IN. (See DEALERS IN OLEOMARGARINE.)</b>		
<b>OLEOMARGARINE MANUFACTORIES:</b>		
Statement of, relating to, by districts—		103, 104
<b>OLEOMARGARINE, MANUFACTURERS OF:</b>		
Distribution of, among the several collection districts—		174
Same, among States and Territories—		176
Number of, for fiscal years 1910 and 1911—		175, 177
Receipts from, for first three months of fiscal years 1911 and 1912, compared—		35
Receipts from, for the last two fiscal years, compared—		29
Receipts from special taxes of, during the year, by collection districts—		135
Same, by States and Territories—		155
<b>OPium:</b>		
Assessments against persons detected in illegal manufacture of—		128
Proceedings for violations of laws governing, reported by United States attorneys—		102
Revision of law, relating to manufacture and sale of, needed—		20

	Page.
PENALTIES:	
Receipts from, during the last two fiscal years, compared.....	30
Receipts from each source relating to, during the year, by collection districts.....	141
Same, by States and Territories.....	162
Receipts from, for first three months of fiscal years 1911 and 1912.....	36
PHILIPPINE TOBACCO PRODUCTS:	
Collections of internal revenue on, during the fiscal years 1910 and 1911, compared.....	31
Same, covered into the Philippine treasury.....	31
Internal-revenue taxes on, provided for by tariff act of Aug. 5, 1909.....	31
PLAYING CARDS:	
Aggregate receipts from, during the fiscal years 1910 and 1911.....	30
Exportation of, in bond, during the fiscal year 1911, statement of.....	66
Receipts from, by districts.....	140
Receipts from, by States and Territories.....	160
Receipts from, during last two fiscal years, compared.....	30
Receipts from, for first three months of fiscal years 1911 and 1912.....	36
Stamps for, issued during the year, number and value of.....	113, 173
POWDER:	
Analysis of the product given.....	11
Manufacture and sale of, etc., subject for legislation.....	12
PORTO RICAN PRODUCTS:	
Articles of merchandise coming from Porto Rico.....	31
Collections of internal revenue on, during the fiscal year 1911.....	31
PROCESS OR RENOVATED BUTTER:	
Quantity of, withdrawn, tax paid, during the fiscal year 1911.....	32
Receipts from each source relating to, during fiscal year 1911, by collection districts.....	138
Same, by States and Territories.....	158
Receipts from the several sources relating to, for the last two fiscal years, compared.....	30
Stamps for, issued during the year, number and value of.....	113, 172
Statements relating to.....	106, 107
Statements, by months, of quantity produced at manufactories, quantity withdrawn therefrom, tax paid, and quantity of, lost or destroyed, during fiscal year 1911.....	106
Same, by districts.....	106
Summary of operations at renovated-butter factories during the fiscal year 1911.....	106
PROCESS OR RENOVATED BUTTER, MANUFACTURERS OF:	
Distribution of, among the several collection districts.....	174
Same, among the States and Territories.....	176
Number of, for fiscal years 1910 and 1911.....	175, 177
Receipts from, during first three months of fiscal years 1911 and 1912, compared.....	36
Receipts from, for fiscal years 1910 and 1911, compared.....	30
Receipts from special taxes of, during the year, by collection districts.....	138
Same, by States and Territories.....	158
RECEIPTS:	
See Table A.....	130-169
RECIFIERS:	
Distribution of, among the general collection districts.....	174
Same, among the States and Territories.....	176
Number of, for fiscal years 1910 and 1911.....	175, 177
Receipts from, during last two fiscal years, compared.....	29
Receipts from, for first three months of fiscal years 1911 and 1912.....	35
Receipts from special taxes of, during the year, by collection districts.....	130
Same, by States and Territories.....	150
REFUNDED TAXES:	
By collection districts.....	144-148
By States and Territories.....	163-169
Total amount of, for the year.....	148, 169
RESTAMPING:	
Applications for, under section 3315, Revised Statutes.....	114
REVENUE AGENTS:	
And other field officers, commanded.....	25
Illicit distilling operations, during the fiscal years 1910 and 1911, compared.....	25
Number of, employed during the year.....	110
Salaries and expenses of, during the year.....	110
Work performed by, during the year, by States and Territories.....	110
REVENUE AGENTS AND INSPECTORS UNDER CORPORATION-TAX LAW:	
Salaries and expenses of, during the year.....	110
RETIREMENT OF CLERKS:	
Necessity for proper system of.....	7
RUM:	
Countries to which exported during the fiscal year 1911.....	45
From Porto Rico, tax paid by stamp.....	42
Exported during fiscal year 1911, quantity of.....	45, 53
Lost by leakage or evaporation in warehouse during fiscal year 1911, quantity of.....	43, 53
Molasses used for production of, during last two fiscal years, quantities of, compared.....	90
Produced during fiscal year 1911, quantity of.....	40, 53
Remaining in distillery and general bonded warehouses at close of fiscal years 1910 and 1911, quantities of.....	39, 53
Withdrawn from warehouse, tax paid, during fiscal year 1911, quantity of.....	41, 53
RYE:	
Used in the production of distilled spirits during the year, quantity of.....	87
SNUFF:	
Manufactured during calendar years 1909 and 1910, aggregate quantities of.....	116, 124
Manufactured during calendar year 1910, quantity of, by States and districts.....	124
Receipts from, during first three months of fiscal years 1911 and 1912, compared.....	35
Receipts from, during last two fiscal years, compared.....	29
Receipts from, during the year, by collection districts.....	132
Receipts from, by States and Territories.....	152
Removed in bond for export, free of tax, during fiscal year 1911.....	64
Stamps for, issued during the year, number and value of.....	113, 172

	Page.
SPECIAL BONDED WAREHOUSES FOR STORAGE OF FRUIT BRANDY:	
Brandy lost by leakage or evaporation in, during the year.....	62
Brandy deposited in, withdrawn from, and remaining in, during the year.....	61, 62
Brandy remaining in, July 1, 1910, quantities of, by collection districts.....	61
Brandy remaining in, June 30, 1911, quantities of, by collection districts.....	62
Brandy withdrawn, tax paid, during the year, quantities of, by collection districts.....	61
Brandy withdrawn for export during the year, quantities of.....	62
Summary of operations at, during the year.....	62
SPECIAL TAXES. (See TABLE A.)	
SPECIAL TAXPAYERS:	
Actual number of different kinds of, for twelve months ended June 30, 1911, by collection districts.....	174
Same, by States and Territories.....	176
Aggregate of actual number of, for fiscal years 1910 and 1911.....	175, 177
SPIRITS:	
Countries to which exported during the year 1911.....	45
Distilled from fruit on which tax was paid during last two fiscal years, quantities of, compared.....	32
Distilled from grain, average yield of, per bushel.....	89
Distilled from materials other than fruit on which tax was paid during last two fiscal years, quantities of, compared.....	32
Distilled from molasses, average yield of, per gallon.....	89
Exported during fiscal year 1911, quantity of.....	44
In distillery and general bonded warehouses July 1, 1910, quantities of, by collection districts.....	39
In distillery and general bonded warehouses June 30, 1911, aggregate quantities of.....	52
In distillery and general bonded warehouses June 30, 1911, by collection districts and seasons of production, quantities of.....	55-60
Loss by casualty during last fiscal year, quantities of.....	50, 53
Loss by casualty during the year, quantity of, by collection districts.....	50
Loss by leakage or evaporation in warehouses during last fiscal year, quantity of.....	43, 53
Loss by leakage or evaporation in warehouses during the year, quantity of, by collection districts.....	43
Materials used for production of, during last two fiscal years, statement of.....	90
Materials used for production of, during the year, by collection districts, quantity of.....	87
Same, by States and Territories.....	89
Produced from grain during last two fiscal years, quantities of, compared.....	90
Produced from materials other than fruit during fiscal year 1911, quantities of, by collection districts.....	40
Produced, withdrawn from, and remaining in warehouses for the fiscal year 1911.....	53
Production of, during fiscal years 1910 and 1911, by collection districts.....	90
Production of, during fiscal year 1911, quantity of.....	91
Production of, from grain and molasses, during last two fiscal years, statement of.....	90
Production, tax-paid withdrawals, etc., for last ten fiscal years.....	57
Quantity of, upon which tax was paid by stamp during fiscal years 1910 and 1911.....	42
Receipts from each source relating to, during first three months of fiscal years 1911 and 1912, compared.....	35
Receipts from each source relating to, during the year, by collection districts.....	130
Same, by States and Territories.....	150
Receipts from each source relating to, for fiscal years 1910 and 1911, compared.....	29
Rectified during the fiscal year 1911, by collection districts, quantities of.....	92
Same, by States and Territories.....	92
Remaining in warehouses at close of fiscal years 1910 and 1911, aggregate quantities of.....	39, 53
Removed in bond for export, during fiscal year 1911, quantity of.....	44
Stamps for, issued during the year, number and value of.....	113, 170
Summary of, for fiscal year 1911.....	55
Summary of monthly statements of, furnished by collectors during the fiscal year 1911.....	56
Taxes on deficiencies in production of.....	38
Taxes on excess of materials used.....	38
Transferred, tax paid, to bottling warehouses for bottling in bond during the year.....	32
Transferred to bottling warehouses for bottling in bond, for export.....	47
Withdrawn for export during the fiscal year 1911, quantity of, by districts.....	44
Withdrawn for scientific purposes and use of United States during fiscal year 1911, quantity of.....	45, 53
Withdrawn for scientific purposes and use of United States during fiscal year 1911, by collection districts, quantity of.....	45
Withdrawn for transfer to manufacturing warehouses during fiscal year 1911, aggregate quantity of.....	50, 53
Withdrawn for transfer to manufacturing warehouses during the year, quantities of, by collection districts.....	50
Withdrawn from distillery and general bonded warehouses, tax paid, during fiscal year 1911, quantity of.....	41, 53
Withdrawn from distillery and general bonded warehouses, tax paid, during fiscal year 1911, including spirits, tax paid, for bottling in bond, quantity of.....	42
SPIRITS GAUGED IN 1911:	
Aggregate quantity of.....	94
Quantities of, by collection districts.....	93
SPIRITS INTENDED FOR EXPORT:	
Stamps for, receipts from, during the year, by collection districts.....	130
Same, by States and Territories.....	150
SPIRITS IN WAREHOUSES:	
Quantities of, on July 1, 1910, and produced during the fiscal year 1911, by season and year of production, from spring, 1902, to spring, 1911.....	43
Quantities of, withdrawn from, during the fiscal year 1911, by season and year of production, from spring, 1902, to spring, 1911.....	43
Quantities of, remaining in, June 30, 1911, by season and year of production, from spring, 1903, to spring, 1911.....	43
Quantities of, remaining in distillery and general bonded warehouses, June 30, 1911, by seasons of production, by collection districts.....	58
SPIRITS LOST BY CASUALTY:	
During last fiscal year, quantities of.....	50, 53, 62
During the year, detailed statements of.....	50, 51

	Page.
SPIRITS LOST BY LEAKAGE OR EVAPORATION IN WAREHOUSE:	
During fiscal year 1911, quantity of.....	43, 53
SPIRITS REMOVED IN BOND FOR EXPORT:	
During fiscal year 1911, quantity of.....	44, 53
STAMP AGENTS:	
Salaries of, reimbursed to Government by contractors.....	114
STAMPS, INTERNAL REVENUE:	
Contract for manufacture of paper for, statement of.....	113
Issued during the year, number and value of.....	113, 170-173
Number of denominations and change in rate of tax due to new law affecting manufactured tobacco and snuff, cigars, and cigarettes.....	24
Price per pound paid for paper for, less than contract for previous year.....	113
Statement of the issue, engraving, and printing of.....	114
Use of, in restamping tax-paid articles under section 335, Revised Statutes.....	114
Value of, delivered to collectors of internal revenue, for fiscal years 1910 and 1911 compared.....	24
STILLS, MANUFACTURERS OF:	
Distribution of, among the several collection districts.....	174
Same, among the States and Territories.....	176
Number of, for fiscal years 1910 and 1911.....	175, 177
Receipts from special taxes of, by collection districts.....	130
Same, by States and Territories.....	150
STILLS OR WORMS, MANUFACTURED:	
Receipts from, during the year, by collection districts.....	130
Same, by States and Territories.....	150
STOREKEEPERS:	
Number of.....	6
Pay of, not exceeding \$4 per day.....	6
STOREKEEPER-GAUGERS:	
Number of.....	6
Pay of, from \$2 to \$5 per day.....	6
TABLES AT CLOSE OF BOUND VOLUME:	
Titles of, for fiscal year 1911.....	129
TOBACCO:	
Manufactured product of, free of tax given to employees, under investigation.....	13
Receipts from each source and from all sources relating to, during fiscal years 1910 and 1911 compared.....	29
Receipts from each source relating to, during the year, by collection districts.....	132
Same, by States and Territories.....	132
Receipts from the several sources relating to, during first three months of fiscal years 1911 and 1912 compared.....	35
TOBACCO AND SNUFF:	
Quantity of, on which tax was paid during fiscal years 1910 and 1911 compared.....	32
Receipts from, for first three months of fiscal years 1911 and 1912 compared.....	35
TOBACCO FACTORIES:	
Aggregate number of, in calendar year 1910.....	123
Number of, by States and districts.....	121
TOBACCO, LIQUID:	
Bond for dealers in, legislation recommended.....	13
Exemptions provided under act of August 5, 1909, for class of dealers in.....	12
Statement of quantity of, used in manufacturing during past 10 years.....	117
Used in manufacture of large cigars during calendar year 1910, aggregate quantity of.....	117, 119
Used in manufacture of small cigars during calendar year 1910, aggregate quantity of.....	117, 119
Used in manufacture of large cigarettes during calendar year 1910, aggregate quantity of.....	120
Used in manufacture of small cigarettes during calendar year 1910, aggregate quantity of.....	120
Used in manufacture of every 1,000 large cigars during calendar year 1910, average quantity of.....	117, 118
Used in manufacture of every 1,000 small cigars during calendar year 1910, average quantity of.....	117, 118
Used in manufacture of every 1,000 large cigarettes during calendar year 1910, average quantity of.....	117, 120
Used in manufacture of every 1,000 small cigarettes during calendar year 1910, average quantity of.....	117, 120
Used in manufacture of tobacco during calendar years 1909 and 1910, aggregate quantities of.....	123
Used in manufacture of cigarettes during calendar year 1910, quantities of, by districts.....	120
Used in manufacture of cigars during calendar year 1910, quantities of, by States and districts.....	118
Used in manufacture of tobacco during calendar year 1910, quantities of, by States and districts.....	121
TOBACCO, MANUFACTURED:	
Fine-cut, produced during calendar year 1910, quantities of, by States and districts.....	124
Fine-cut, produced during calendar years 1909 and 1910, aggregate quantities of.....	117, 127
Plug, produced during calendar year 1910, quantities of, by States and districts.....	124
Plug, produced during calendar years 1909 and 1910, aggregate quantities of.....	117, 127
Smoking, produced during calendar year 1910, quantities of, by States and districts.....	124
Smoking, produced during calendar years 1909 and 1910, aggregate quantity of.....	117, 127
States showing the largest production of.....	3
TOBACCO, MANUFACTURED, AND SNUFF:	
Exported in bond during calendar years 1909 and 1910, quantities of.....	127
Increase of collections on, over previous year, amount of.....	29
Increase over previous year in quantity of, on which tax was paid.....	32
In process of manufacture December 31, 1909 and 1910, quantities of.....	123
Manufactured during calendar years 1909 and 1910, aggregate quantities of.....	127
Materials used in manufacture of, during the calendar years 1909 and 1910, aggregate quantities of, different kinds of.....	123
Materials used in manufacture of, during calendar year 1910, different kinds of, by States and districts.....	121
On hand January 1, 1910 and 1911, quantities of.....	127
Produced during calendar year 1910, quantities of, different kinds of, by States and districts.....	124
Removed for export during fiscal year 1911, quantity of.....	64
Removed and unaccounted for during fiscal year 1911, quantity of.....	64
Stamps for, issued during the year, number and value of.....	113, 172
Stamps for, printed on cellophane wrappers, issued during the year, number and value of.....	113, 172

	Page.
TOBACCO, MANUFACTURED, AND SNUFF—Continued.	
Statistics relating to production, sale, exportation, etc., of, during calendar year 1910, by States and districts.....	124
Statistics relating to quantities of leaf tobacco and other materials used in the manufacture of, during calendar year 1910, by States and districts.....	121
Tables showing number of persons or firms engaged in business of manufacturing, materials used, and products manufactured by them, compiled from reports of collectors for calendar year 1910.....	121, 124
Tax paid during last two fiscal years, quantities of, compared.....	32
To be accounted for during calendar years 1909 and 1910, quantities of.....	127
Value of stamps required for sales of, during calendar years 1909 and 1910.....	127
Withdrawn for consumption during last fiscal year, quantity of.....	32
Withdrawn for consumption, decrease from previous year.....	32
TOBACCO, MANUFACTURED, AND SNUFF IN BOND:	
Exported during the fiscal year, quantity of.....	64
Unaccounted for June 30, 1911, quantity of.....	64
Removed for export during fiscal year 1911, quantity of.....	64
Tax paid and returned to factory, quantity of.....	64
VIOLATION OF INTERNAL-REVENUE LAWS:	
Accounts of expenditures for discovery of.....	112
Expenditures for, through revenue agents.....	112
Statement of.....	90
Total expenditures.....	112
WHEAT:	
Used in the production of distilled spirits during the year, by districts.....	87
Used in the production of distilled spirits during the year, by States and Territories.....	89
Used in the production of distilled spirits during the year, aggregate quantity of.....	88, 89
WHISKY:	
Bottled in bond, tax paid, during the fiscal year 1911.....	42
Countries to which exported during the fiscal year 1911.....	45
Exported during fiscal year 1911, quantity of.....	45, 53
Lost by casualty during the fiscal year 1911, quantity of.....	60, 53
Lost by leakage or evaporation in warehouses during fiscal year 1911, quantities of.....	44, 53
Produced during fiscal year 1911, quantity of.....	40, 53
Remaining in distillery and general bonded warehouses at close of fiscal years 1910 and 1911, quantities of.....	39, 54
Withdrawn for scientific purposes and use of United States during fiscal year 1911, quantities of.....	45, 53
Withdrawn from distillery and general bonded warehouses, tax paid, during fiscal year 1911, quantity of.....	41, 53
WINES:	
Brandy, grape, used in the fortification of, comparative statement for the last three years.....	84
Brandy, grape, used in the fortification of, collections from.....	29, 35
Brandy, grape, used in the fortification of, statement of quantity of.....	63
Fortified and used during the year, aggregate quantity of (before fortification, after fortification).....	63
Fortified during the year, quantity of different kinds of (before fortification, after fortification).....	63
Stamps for, number issued during the year.....	113, 170
TABLES.	
Titles of, for fiscal year 1911.....	129
TABLE A.	
Receipts from each specific source of internal revenue and the amounts refunded in each collection district, State, and Territory.....	130-139
Spirits, and from each specific source of, by collection districts.....	130
Same, by States and Territories.....	150
Tobacco, and from each specific source of, by collection districts.....	132
Same, by States and Territories.....	152
Fermented liquors, and from each specific source of, by collection districts.....	134
Same, by States and Territories.....	154
Oligomargarine, and from each specific source of, by collection districts.....	135
Same, by States and Territories.....	155
Mixed flour, and from each specific source of, by collection districts.....	137
Same, by States and Territories.....	157
Adulterated butter, and from each specific source of, by collection districts.....	138
Same, by States and Territories.....	158
Process or renovated butter, and from each specific source of, by collection districts.....	138
Same, by States and Territories.....	158
Special excise tax on corporations, by collection districts and by States and Territories.....	140, 160
Playing cards, by collection districts and by States and Territories.....	140, 160
Collections not otherwise herein provided for, by collection districts and by States and Territories.....	140, 160
Total miscellaneous collections, by collection districts and by States and Territories.....	140, 160
Penalties, etc., by collection districts and by States and Territories.....	141, 162
Recapitulation of receipts from each general source of internal revenue and amounts refunded in each collection district, State, and Territory.....	143-148, 163-169
TABLE B.	
Number and value of all internal-revenue stamps issued to collectors of internal revenue during the fiscal year 1911.....	170-173
Number and value of tax-paid and other than tax-paid stamps for distilled spirits issued to collectors of internal revenue during the fiscal year 1911.....	173
Number and value of stamps for fermented liquors (tax-paid and exportation), and the number of brewers' permits issued to collectors of internal revenue during the fiscal year 1911.....	171
Kind, number, and value of special-tax stamps issued to collectors of internal revenue during the fiscal year 1911.....	171

	Page.
Number and value of documentary stamps issued to collectors of internal revenue during the fiscal year 1911.....	171
Number and value of stamps for filled cheese issued to collectors of internal revenue during the fiscal year 1911.....	171
Number and value of tobacco and snuff stamps and foil wrappers for tobacco issued to collectors of internal revenue during the fiscal year 1911.....	172
Number and value of stamps for oleomargarine, renovated and adulterated butter issued to collectors of internal revenue during the fiscal year 1911.....	172
Number and value of stamps for cigars and cigarettes issued to collectors of internal revenue during the fiscal year 1911.....	173
Number and value of stamps for playing cards issued to collectors of internal revenue during the fiscal year 1911.....	173
Number and value of stamps for mixed flour issued to collectors of internal revenue during the fiscal year 1911.....	172
Number of stamps for denatured alcohol issued to collectors of internal revenue during the fiscal year 1911.....	173

TABLE C.

Statements of the actual number of the different kinds of special-tax payers during the fiscal year 1911.....	174, 176
---	----------

TABLE D.

Statement of the receipts from special taxes in the several States and Territories for the fiscal year 1911.....	178-181
--	---------

TABLE E.

Statement of collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years 1910 and 1911.....	182-187
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