

ANNUAL REPORT OF THE
Commissioner of Internal
Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1910



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Commissioner of Internal Revenue

Revenue

TREASURY DEPARTMENT,
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REPORT

OR THE

COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., November 1, 1910.

SIR: I have the honor to make report of the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1910, accompanied with 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 this bureau for the past fiscal year amounted to \$289,957,220.16. Of this total there was collected from ordinary sources \$268,997,436.42, an increase of \$22,784,717.20 over the previous fiscal year, and from the corporation tax there was collected \$20,959,783.74, making the total increase over the collections of the previous fiscal year \$43,744,500.94. The collections exceeded the estimates of November, 1909, \$21,957,220.16.

The receipts for the first three months of the current fiscal year as compared with the first three months of the fiscal year 1910 show an increase in revenue from ordinary sources amounting to \$6,489,366.03 and there has been collected in addition from corporation tax \$5,912,486.52, making a total increase of \$12,401,852.55.

Based on this rate of increase, I estimate that the collections for the present fiscal year will approximate \$308,000,000, of which \$283,000,000 will be collected from ordinary sources and \$25,000,000 from corporation tax.^a

I estimate that the collections for the fiscal year ending June 30, 1912, will approximate \$308,000,000.

The objects of internal taxation producing the largest amounts of internal revenue during the past fiscal year are distilled spirits, \$141,523,554.06; fermented liquors, \$59,485,116.82; tobacco, \$58,118,457.03, and corporation tax, \$20,959,783.74.

^a It is estimated that the tax assessed against the corporations on account of business transacted during the calendar year ending December 31, 1910, will approximate \$28,000,000. On account of the fact, however, that under the law the collection of a portion of this tax may be projected into the ensuing fiscal year it is impossible to estimate the amount of collections from this source prior to July 1, 1911. The figures are based on the experience of the past year, but are liable to wide variation.

RECEIPTS IN LARGE TAX-PAYING DISTRICTS.

The leading States in the payment of internal-revenue tax are Illinois, \$49,165,272.73; New York, \$36,157,326.39; Kentucky, \$32,260,278.47; Indiana, \$28,885,024.02; Pennsylvania, \$25,982,844.76, and Ohio, \$20,982,844.76.

Among the States paying the smallest amounts are Mississippi, New Mexico, North Dakota, Vermont, and Wyoming.

Of the 66 collection districts subject to internal-revenue laws the fifth district of Illinois reported the largest collection—\$29,419,080.

In 1909 the total production of distilled spirits was 139,891,613 gallons. In 1910, 163,893,960 gallons, an increase of 24,002,347 gallons. In 1909, 116,650,165 gallons of tax-paid spirits were withdrawn; in 1910, 128,657,776 gallons, an increase of 12,007,611 gallons. There has also been an increase in the amount of tobacco and snuff manufactured, an increase in the production of beer, and a large increase in the production of oleomargarine.

The four States having the largest production of distilled spirits during the past fiscal year are Illinois, 38,027,381 gallons; Kentucky, 36,735,235 gallons; Indiana, 25,873,720 gallons; California, 9,377,373 gallons.

The three collection districts having the largest output of distilled spirits are fifth Illinois, 28,480,595 gallons; fifth Kentucky, 17,280,173 gallons; seventh Indiana, 16,082,912 gallons.

During the fiscal year ended June 30, 1910, there were tax paid for bottling in bond 8,985,759.4 tax gallons, as compared with 6,365,839 tax gallons tax paid during the previous fiscal year, an increase of 2,619,920.4 tax gallons.

The four States which produced the largest quantity of fermented liquors are New York, 13,097,340 barrels; Pennsylvania, 7,664,141 barrels; Illinois, 6,024,884 barrels; Wisconsin, 4,816,387 barrels.

The two districts which produced the largest quantity of fermented liquors are third district, New York, 5,170,773 barrels; first district, Illinois, 5,156,814 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, 1,774,858,617; New York, 1,151,682,078; Ohio, 659,649,735; New Jersey, 519,309,215.

The two districts showing the largest production of cigars are the ninth Pennsylvania, 673,438,383, and the first Pennsylvania, 667,262,321.

The States showing the greatest production of little cigars (weighing less than 3 pounds per thousand) are: Virginia, 388,345,960; Maryland, 296,397,930; New York, 184,697,249.

The greatest production of little cigars by districts is as follows: Maryland, 296,397,930; Sixth Virginia, 203,397,760; Second Virginia, 184,948,200; first Pennsylvania, 168,768,580.

The States of New York, Virginia, Louisiana, Pennsylvania, California, and Massachusetts, in the order named, show the greatest production of cigarettes weighing less than 3 pounds per thousand: New York, 4,351,000,245; Virginia, 1,679,450,650; Louisiana, 502,794,320; Pennsylvania, 116,575,675; California, 89,424,060; Massachusetts, 48,852,882.

The three districts showing the greatest production of little cigarettes are the second New York, which produced 1,831,111,620, the second Virginia, which produced 1,673,630,150, and the third New York, which produced 1,485,999,735.

New York State produced the greatest number of large cigarettes, showing a production of 17,191,610, of which number 12,121,510 were manufactured in the third district and 5,021,600 in the second district.

The States of North Carolina, Missouri, Ohio, Kentucky, Virginia, and New Jersey, in the order named, were the largest producers of both chewing and smoking tobacco, the quantity produced being as follows: North Carolina, 82,447,899 pounds; Missouri, 74,747,932 pounds; Ohio, 46,453,711 pounds; Kentucky, 44,937,819 pounds; Virginia, 28,970,620 pounds; New Jersey, 28,179,726 pounds.

The districts producing the largest quantity were: First Missouri, 74,566,186 pounds; fifth North Carolina, 44,381,908 pounds; first Ohio, 43,583,387 pounds; fifth Kentucky, 39,488,051 pounds; fourth North Carolina, 38,065,991 pounds.

The four States yielding the largest amount of corporation tax are: New York, \$3,756,833.38; Pennsylvania, \$3,244,923.80; Illinois, \$2,111,865.57; Ohio, \$1,500,127.10.

The districts in which the largest collections of corporation tax were made are Second New York, \$2,424,831.02; first Illinois, \$1,956,316.55; twenty-third Pennsylvania, \$1,646,461.88; first Pennsylvania, \$1,361,427.78.

COST OF COLLECTING THE INTERNAL REVENUES.

The cost of collecting the internal revenues for the past fiscal year was 1.74 per cent. The cost of collection during the fiscal year 1909 was 2.02 per cent. The average cost since the creation of the bureau is 2.66 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, 1910.....	\$2,043,898.46
Miscellaneous expenses, internal-revenue service, 1910.....	78,263.67
Salaries and expenses of agents and subordinate officers of internal revenue, 1910.....	2,353,660.45
Paper for internal-revenue stamps, 1910.....	88,446.19
Punishment for violation of internal-revenue laws, 1910.....	112,568.30
Salaries, office of Commissioner of Internal Revenue, 1910.....	321,967.94
Refunding internal-revenue collections, 1910.....	20,708.20
Expenses of collecting the corporation tax, 1910.....	24,989.39

Total amount expended..... 5,044,502.60

Expenditures from appropriation "Withdrawal of denaturalized alcohol."—The expenditures from the appropriation for "Withdrawal of denaturalized alcohol" were as follows:

Salaries and expenses of agents and inspectors.....	\$67,214.79
Salaries and expenses of 13 deputy collectors.....	16,770.15
Salaries of 10 storekeepers ^a	13,084.00

^a Where alcohol was produced at a distillery and only a portion of the product was denatured and the distillery was of that class where a storekeeper was assigned to perform all the work in connection with the entry and withdrawal of alcohol and denaturing the same, payment of salary and expenses was made from the appropriation for "Salaries and expenses of agents and subordinate officers of internal revenue."

Salaries of 3 gaugers ^a	\$4,661.84
Salaries of office force.....	28,958.04
Office traveling expenses.....	299.05
Laboratory supplies.....	60.38
Total amount expended.....	131,048.25

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1912, as follows:	
Office of Commissioner of Internal Revenue: For salaries of officers, clerks, and subordinate officers.....	\$354,290
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.....	2,150,000
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 ^b	2,525,000
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.....	80,000
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 August 5, 1909, "To provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes".....	100,000
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 August 5, 1909.....	25,000
Total.....	5,514,290
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, 1912, the sum of \$354,290^c as salaries for the following officers, clerks, and employees in this bureau:

^aWhere there was not a sufficient amount of alcohol denatured at one distillery to employ the entire time of one gauger in such work, the compensation and expenses of such gauger were paid from the appropriation for "Salaries and expenses of agents and subordinate officers of internal revenue."

^bNinety thousand dollars included in this estimate is for the purpose of granting leave of absence, with pay, and traveling expenses, when under assignment, to storekeepers, storekeeper-gaugers, and gaugers.

^cThis estimate includes the amount of \$18,240 from which the following were formerly paid from the appropriation for "Withdrawal of denaturalized alcohol": 1 chief chemist, 1 first assistant chemist, 1 clerk of class 4, 1 clerk of class 3, 4 clerks of class 2, 3 clerks of class 1, and 1 messenger.

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
6 heads of divisions, at \$2,500 each.....	15,000
3 heads of divisions, at \$2,250 each.....	6,750
1 superintendent of stamp vault.....	2,000
1 private secretary.....	1,800
4 clerks of class 5.....	8,000
29 clerks of class 4.....	52,200
25 clerks of class 3.....	40,000
41 clerks of class 2.....	57,400
40 clerks of class 1.....	48,000
32 clerks, at \$1,000 each.....	32,000
40 clerks, at \$900 each.....	36,000
4 messengers, at \$840 each.....	3,360
21 assistant messengers, at \$720 each.....	15,120
16 laborers, at \$660 each.....	10,560
	354,290

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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.
\$25,000 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.)

OFFICIAL FORCE.

At the close of the fiscal year ended June 30, 1910, 258 officers, clerks, messengers, and laborers were employed in this bureau, and the aggregate amount paid during the year for their salaries was

\$321,967.94, which does not include office force paid from the appropriation for "Withdrawal of denaturalized alcohol," from which was paid \$28,958.04, covering salaries of 23 employees.

The force connected with this bureau during the fiscal year which ended June 30, 1910, in the various districts throughout the United States, as reorganized under the executive order of May 21, 1887, was 66 collectors, who received per-annum salaries and commissions as follows:

Number.	Salary.	Number.	Salary.
50.	\$4,500.00	1.	\$3,739.44
1.	4,406.92	1.	3,625.55
1.	4,375.44	1.	3,625.00
1.	4,252.12	1.	3,375.00
1.	4,198.49	1.	3,313.08
1.	3,893.43	1.	3,186.35
1.	3,875.00	1.	3,125.40
1.	3,820.33	1.	3,125.00
1.	3,750.00		

There were also employed 1,186 deputy collectors, who received per-annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
7.	\$2,500	1.	\$1,250	9.	\$500
14.	2,400	291.	1,200	2.	480
25.	2,200	2.	1,150	3.	400
3.	1,900	146.	1,100	1.	300
36.	1,800	1.	1,050	38.	300
10.	1,700	129.	1,000	6.	200
25.	1,600	85.	900	1.	180
44.	1,500	19.	800	1.	100
5.	1,450	1.	750	3.	60
165.	1,400	15.	720	1.	50
7.	1,350	3.	700		
58.	1,300	29.	600		

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.
2.	\$1,700	38.	\$1,200	8.	\$800
3.	1,600	1.	1,150	1.	720
6.	1,500	12.	1,100	2.	700
13.	1,400	1.	1,050	1.	600
12.	1,300	18.	1,000		
1.	1,250	12.	900		

Also 12 messengers and 2 janitors, who received per-annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1.	\$900	1.	\$700	2.	\$300
1.	840	7.	600		
1.	720	1.	450		

STOREKEEPERS, GAUGERS, ETC.

There were also employed 161 gaugers who received fees not to exceed \$5 per day, 54 storekeepers whose pay did not exceed \$4 per day, and 1,958 storekeeper-gaugers whose pay ranged from \$2 to \$5 per day, and 6 distillery surveyors at \$2.50 per day. All the employees above enumerated were paid only when actually employed.

OBJECTS OF TAXATION.

DISTILLED SPIRITS.

While the enactment of state-wide prohibitory laws in some States and of local-option laws in other States has greatly reduced the number of distilleries of the smaller classes, and in some districts has reduced the number of rectifiers and wholesale and retail liquor dealers, the production and withdrawal for consumption of distilled spirits has greatly increased during the past fiscal year, as the following comparative statement of production of distilled spirits from materials other than fruit during the fiscal years ended June 30, 1897, to June 30, 1910, inclusive, shows.

Fiscal year of production ended—	Tax gallons.	Fiscal year of production ended—	Tax gallons.
June 30, 1897.	62,465,647.8	June 30, 1904.	134,311,952.0
June 30, 1898.	80,762,213.4	June 30, 1905.	147,810,794.3
June 30, 1899.	97,066,554.7	June 30, 1906.	145,666,125.1
June 30, 1900.	105,484,699.8	June 30, 1907.	168,573,913.2
June 30, 1901.	124,520,599.8	June 30, 1908.	126,989,740.1
June 30, 1902.	128,623,401.9	June 30, 1909.	133,450,755.1
June 30, 1903.	141,776,202.1	June 30, 1910.	156,237,526.4

During the fiscal years 1898 to 1907 the production of distilled spirits each year was much in excess of the withdrawals for all purposes, resulting in a stock in distillery and general bonded warehouses at the end of the fiscal year 1907 of 245,438,816 original gauge gallons, being an increase over a similar stock held in bond at the expiration of the fiscal year ended June 30, 1898, of 112,452,549.3 original gauge gallons. The stock in bond June 30, 1910, was 233,508,674.6 original gauge gallons, and the withdrawals for all purposes during the fiscal year ended June 30, 1910, were in excess of the production during said year of 4,367,240.6 original gauge gallons.

The tax-paid withdrawals of spirits distilled from material other than fruits during the fiscal years ended June 30, 1897, to June 30, 1910, inclusive, were as follows:

Fiscal year ended June 30—	Tax gallons.	Fiscal year ended June 30—Contd.—	Tax gallons.
1897.	68,661,038.5	1904.	116,033,305.6
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.	134,031,086.7
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

From the foregoing it will be observed that the withdrawals on payment of tax from bonded warehouses during the period from 1897 to 1907 increased approximately 100 per cent, and that there was a decrease in tax-paid withdrawals for the fiscal years ended June 30, 1908, and June 30, 1909, as compared with the previous years' withdrawals, of 14,327,472.3 and 5,010,016.2 tax gallons, respectively, and an increase for the year 1910 over 1909 of 11,421,148.5 tax gallons.

During the year there were operated 444 grain distilleries, 16 molasses distilleries, and 446 distilleries engaged in the production of brandy from fruit. This was a decrease of 386 distilleries.

On December 24, 1909, President Taft rendered his decision in the prolonged controversy as to what is whisky. New internal-revenue regulations governing the marking and branding of distilled spirits were prepared and issued in conformity with this ruling, to be effective on and after July 1, 1910. On June 28, 1910, however, a temporary restraining order was entered by consent between the Department of Justice and the parties at interest in the United States District Court for the Eastern District of Louisiana, and in accordance with advice from the Department of Justice the provisions of the regulations referred to were amended as far as was necessary to conform therewith.

During the past fiscal year the bureau adopted stricter methods in dealing with the manufacture and use by rectifiers of certain products of sugar fermentation known as "base wine," with results very gratifying from the revenue standpoint.

The insistence of the enforcement of the statutes governing rectifiers has also resulted in practically preventing the placing on the market of non-tax paid spirits by a class of persons who had been permitted to qualify as rectifiers and extract from the staves of empty spirit packages the alcohol remaining therein. This business had assumed considerable proportions and the amount of revenue lost thereby was quite large.

The volume of business at rectifying houses has increased substantially over that of the previous fiscal year, as shown by the quantity dumped for rectification and rectified.

Practically no serious frauds were discovered during the year in connection with sweet-mash distilleries. Frauds in connection with the smaller sour-mash distilleries, however, continued with little sign of diminution, but the increased efficiency of the inspection force and the increased use of the Chemistry Division, together with a more definite line of demarkation between the two classes of distilleries and certain improved methods of supervision of these distilleries, will, it is believed, to a large extent eliminate the opportunity for frauds at these plants and give the bureau the same control over distilleries of this class that it now has over the sweet-mash distilleries.

FRUIT DISTILLERIES.

It has developed that there is a need of better supervision of fruit-brandy distilleries. During the year considerable frauds were detected at certain of these distilleries, often by chemical analyses showing the illicit use of sugar. The bureau has now under consideration certain changes in regulations and certain improvements in the method of supervising these establishments by which it is believed fraud will be effectually checked, while legitimate manufacturers will be able to operate without unnecessary restraint.

FERMENTED LIQUORS.

The production of fermented liquors during the year was 59,544,775 barrels, as against 56,364,360 barrels the previous year. The number of breweries operated was 1,568, as against 1,622 the previous year.

No serious frauds in connection with fermented liquors were discovered during the year.

The bureau has under consideration the determination of the status of certain manufacturers of a product known as "near beer," which product contains less than one-half of 1 per cent of alcohol. Under the ruling at present in force in this bureau manufacturers of this product are exempted from special tax, the product itself is exempted from the barrel tax, and dealers therein are required to pay no special taxes. Field investigations are now under way and the matter of properly determining the status of such manufacturers and their product, and dealers therein, will be reopened and reheard.

TOBACCO.

The receipts from taxes on manufactured tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1910, amounted to \$58,118,457.03, an increase of \$6,231,278.99. This increase was along the entire line of tobacco products subject to taxation.

Under the tariff act of August 5, 1909, the rate of taxation of manufactured tobacco, snuff, cigarettes, and little cigars was considerably increased, effective July 1, 1910. New regulations and a complete new issue of stamps were gotten out in order to carry this legislation into effect.

On account of certain tax exemptions provided for under this act a new class of leaf-tobacco dealers was created who are permitted to sell leaf tobacco free of tax. Sufficient time has not yet elapsed to determine how this legislation will affect the receipts from the taxation of tobacco products.

During the past fiscal year there were no very important violations of law discovered among manufacturers of tobacco products, but there were a great many minor offenses, confined almost exclusively to small manufacturers of cigars and cigarettes. On account of the impossibility of accurately following and checking the use of individual stamps, detection of these offenses is very difficult. The bureau has now under consideration the adoption of some process, by perforation or otherwise, to properly identify the individual stamps so that their re-use can more easily be detected.

There were in operation during the calendar year 1909 (the latest information available) 22,912 cigar factories and 572 cigarette factories, this being an increase of 44 cigar factories and 21 cigarette factories over the previous year.

PHILIPPINE TOBACCO PRODUCTS.

Under section 5 of the tariff act of August 5, 1909, and the opinion of the Attorney-General under date of November 12, 1909, the Bureau of Internal Revenue provided for the collection of internal-revenue taxes on the tobacco, cigars, and cigarettes imported into the United States from the Philippine Islands and accounting for such collections as a separate fund to be turned over to the government of the Philippine Islands. Under this act this bureau collected on tobacco products imported from the Philippine Islands, as a separate account to be turned over to the Philippine Islands treasury in accordance with the opinion of the Attorney-General, the sum of

\$265,171.80. Thirty-six thousand and sixty-six dollars and thirty-six cents of this sum was received by collectors of internal revenue in the United States, and \$229,105.44 from stamps sold through the regularly designated stamp agent in the Philippine Islands and affixed there in order to facilitate shipments.

Complaints were received at this office from the tobacco trade generally, protesting against the use of an official label attached to tobacco products imported from the Philippine Islands, which label purported to be a government guarantee of the grade of cigars, the sanitary conditions of the factories where the same were made, and of the operatives producing such products. It was very difficult to convince the tobacco manufacturers of the country that the Treasury Department had no jurisdiction over this matter, but that it was a matter to be dealt with solely by the War Department and the insular government. In spite of all the publicity that has been possible to give to this fact, the receipt of complaints, oral and written, in regard to the use of this label, even in its modified form, is of very frequent occurrence.

SPECIAL EXCISE TAX ON CORPORATIONS.

Attention was called in the report for the fiscal year 1909 to the enactment of the special excise tax on corporations, found in paragraph 38 of the tariff act of August 5, 1909. The work of preparing and having printed the necessary forms, regulations, returns, etc., was completed in good time, and the necessary field and office work of listing the corporations, etc., was done in like manner throughout all the collection districts. Special commendation is due to the employees of this bureau engaged in this work, and to collectors and their forces throughout the country. The amount of detail work involved in the preparation for the first year's collection was very great, and employees of this bureau and collectors and their forces throughout the country worked in a most cheerful and enthusiastic manner day and night, Sundays and holidays included, in order to complete the work within the limits prescribed by the statute. The comparative ease with which this tax has been collected is largely due to the thorough and conscientious manner in which this preparatory work was performed.

On the original lists there appeared the names of something over 400,000 corporations, but the records of many States had not been kept in such a manner as to show which companies had completed their organizations and which not, or which had subsequently gone out of business, and in many cases insufficient data was secured to show which corporations were exempted under the provisions of the statute. Upon final revision of the lists it was found that 262,490 corporations were liable to the provisions of this tax. The canvassing of districts by revenue officers, now in progress, may slightly change these figures.

The total collections from this source to October 1, 1910, have been \$26,872,270.26, of which \$20,959,783.74 was collected during the fiscal year 1910, and \$5,912,486.52 subsequent to that date.

Legal proceedings have been instituted against a small number of corporations which to this date have refused to file the proper return, or having filed the proper return refused to pay the assessment

thereon. There was some delay on the part of corporations in making the returns, due to the belief on the part of some that Congress would take action looking to a postponement of the collection of the tax, and the further belief on the part of others that the failure of the Supreme Court to pass on the cases instituted to determine the constitutionality of the tax might in some way postpone collection. The penalties collected for the fiscal year on this account, approximating \$123,000, are therefore believed to be abnormal. Upon the whole, the tax has been collected with as little difficulty or friction as has been occasioned by the collection of any internal-revenue tax.

OLEOMARGARINE.

During the fiscal year ended June 30, 1910, there was produced 135,685,289 pounds of oleomargarine free from artificial coloration and 6,176,991 pounds of the product artificially colored, or a total of 141,862,282 pounds, as against a total of 92,282,815 pounds during the previous fiscal year, showing an increase of 49,112,775 pounds in the uncolored and 466,690 pounds in the colored, making a total increase of 49,579,465 pounds over the former year. The withdrawals tax paid amounted to 135,159,429 pounds of uncolored and 3,416,286 pounds of the colored product, or a total of 138,575,715 pounds, as against 89,497,278 pounds for the fiscal year ended June 30, 1909, being a total increase of 49,078,437 pounds over that year.

These figures show that the production and withdrawals taxpaid of oleomargarine during the fiscal year 1910 were the largest since the inception of the original law imposing a tax upon the regular sale and manufacture of this product. During the fiscal year 1902, the banner year under the old law, there was produced 126,316,427 pounds, and withdrawn taxpaid 123,126,636 pounds. From the revenue standpoint, however, the results for the past year are disappointing; the tax collected for the fiscal year 1910 amounting to \$689,856.42, an increase of only \$50,996.09 over the fiscal year 1909, while under the old law in 1902 there was collected on a smaller production the sum of \$2,462,532.72. The small increase in tax collections during the fiscal year 1910 as compared with those for the fiscal year 1909 is due to the decreased amount of oleomargarine taxpaid at the rate of 10 cents per pound.

Exports of the colored product showed an increase of 317,302 pounds, while there was a decrease of 15,383 pounds in the uncolored, or a net increase of 301,919 pounds in the exportations for the fiscal year ended June 30, 1910, over the former year.

A great increase is shown in the number of retail dealers during the year, there having been issued 2,761 special-tax stamps covering the sale of the artificially colored and 42,029 for the sale of the uncolored product, making a total of 44,790 retail dealers as against a total of 25,040 for both classes during the fiscal year 1909.

During 1910, 40 wholesale dealers paid special tax to engage in the sale of colored oleomargarine and 577 for the uncolored, a total of 617, an increase of 213 dealers in these classes as compared with the previous year.

There was no let up in the activity of officers in the field in detecting and investigating violations of this law, but it is probable that those discovered represent but a small portion of the offenses com-

mitted and remaining undetected. A total of 2,754 violations of the various sections of the law and regulations were reported, involving 166 cases of illicit manufacture or attempts to evade payment of the 10 cents per pound tax on the artificially colored product. There were 95 violations by wholesale dealers and 2,493 by retail dealers, consisting principally of failure to pay special taxes; packing contrary to law; failure to mark and brand the product sold; failure to destroy stamps on empty packages; and removal of stamps, marks, and brands from original packages. A large number of prosecutions have been instituted throughout the country. There have been some convictions and a number of indictments are pending at this time.

In addition to sentences of imprisonment in a number of cases, a total of \$80,428.53 was recovered through fines, compromises, and assessments of special and stamp taxes.

Attention was called in the report of 1909 to the defects in the oleomargarine statutes as construed by the United States courts. The existence of these defects has been even more markedly demonstrated during the fiscal year just closed. It would appear that if this law is to be satisfactorily administered, either as a revenue measure or as a measure to protect the public in its purchases, remedial legislation is absolutely essential. Various representatives of the internal-revenue service attended the extended hearings before a committee of Congress at the last session and testified in detail as to the existing defects. It is respectfully requested that Congress be urged to pass at the present session a law which can be better enforced.

ADULTERATED BUTTER.

During the past fiscal year there were 133 cases reported against manufacturers of butter for putting adulterated butter, as defined by the act of May 9, 1902, on the market, and there were also 13 cases involving wholesale dealers and 43 cases involving retail dealers in these violations. There was collected from this source during the fiscal year 1910 the sum of \$37,350.70, as against a total of \$38,450.70 for the fiscal year 1909.

RENOVATED BUTTER.

There was a slight increase in the production of renovated butter during 1910 over that of 1909, and a small decrease in the withdrawals tax paid. Violations of the law relating to renovated butter were very few and of little consequence.

FILLED CHEESE.

A small increase is shown in the operations in filled cheese during the year 1910 as against the fiscal year 1909. All of the product manufactured and tax paid was exported from this country.

MIXED FLOUR.

Operations in mixed flour show an increase for the year ended June 30, 1910. As a revenue measure this law is of little value, the collections thereunder being practically nothing, but for the purpose of preventing adulteration of flour it has apparently been entirely suc-

cessful, as no violations of this character have been discovered. All the product manufactured, tax paid, and marketed as mixed flour consists of compounds or prepared blends of cereals for certain special culinary purposes and not for use as ordinary flour.

DENATURED ALCOHOL.

The withdrawal of distilled spirits free of tax for denaturation showed during the year a considerable increase, 10,598,749.2 gallons having been withdrawn for this purpose during the fiscal year 1910, as compared with 7,971,636.4 gallons for the fiscal year 1909. No industrial distilleries are in operation, however, and no considerable amount of denatured alcohol has been used for purposes other than in connection with certain lines of manufacturing. It appeared, therefore, unnecessary to keep up a separate organization for the supervision of this business, and Congress was requested to provide for a small number of employees on the regular roll, which was done, and the appropriation of \$200,000 per annum that had heretofore been made to carry on this work was not continued.

The use of denatured alcohol in manufacturing will, it is believed, continue to increase, and should manufacturers succeed in reducing the price of this product to a point where it can successfully compete with petroleum products its use would undoubtedly be enormously extended.

CHEMISTRY.

The efficiency of the bureau in its work in connection with distilled spirits (including denatured alcohol), fermented liquors, oleomargarine, and various butter products, has been greatly improved by the extension of the work of the Division of Chemistry. During the year 7,670 samples from field officers were received and analyzed. In addition thereto, considerable experimental work in connection with distilled spirits, fermented liquors, wines, and other alcoholic beverages has been done, particular attention having been paid to analyses of patent medicines and preparations containing alcohol to determine whether or not such preparations are sufficiently medicated to render them unfit for beverages.

The chemists employed in this bureau are called upon as witnesses in United States courts in all parts of the country to testify for the Government as chemical experts, and district attorneys generally throughout the country have spoken in very commendatory terms of their service in this regard.

CLAIMS.

During the fiscal year ended June 30, 1910, there were received 6,901 claims of all kinds, aggregating in value \$1,837,743.90. During the same period 6,023 claims were acted upon, leaving pending July 1, 1910, 2,226 claims, the greater part of which are held awaiting evidence or completion in other respects, or are held pending decision of the Supreme Court on questions of law involved.

There were on hand at the close of the fiscal year 1910, 842 claims for the refunding of legacy taxes, amounting to \$4,677,915.31. Practically all of these were held awaiting decisions of the Supreme

Court under the principles of law announced in *Tilghman v. Eidman* and *Union Trust v. Westus & Allen*.

No legacy claims have been allowed except for the refunding of taxes upon remainder interest falling clearly under the decision of the Supreme Court in the *Vanderbilt case*. The allowance in this class of cases amounted to but \$65,692, covering in whole or part 61 claims, the rejected balances of which amounted to \$65,000. In addition thereto there were 35 claims rejected in toto, amounting in round numbers to about \$80,000.

All legacy tax claims now pending are held for final decisions of the Supreme Court, interpreting the principles announced in the cases aforesaid.

Claims pending under the Tilghman doctrine, not barred by the statute of limitation, amount to \$1,137,580. These claims will all be disposed of favorably to the Government in accordance with the decision of the Supreme Court in *Hertz v. Woodman*, decided May 31, 1910. The remainder of legacy tax claims are held awaiting a decision of the Supreme Court as to the legality of tax on estates for life and years, which decision is expected sometime during present fiscal year. These claims aggregate a little more than \$2,700,000.

There have been received in connection with the special excise tax on corporations, imposed by section 38 of the act of August 5, 1909, 2,022 claims for abatement of the assessment and 782 claims for refunding amounts paid. Up to October 1, 1910, 1,856 abatement claims had been acted upon, leaving 236 to be considered, and 665 refunding claims had been acted upon, leaving outstanding 117.

LAW DIVISION.

On July 1, 1909, there were pending 303 civil cases and 4,376 criminal cases growing out of internal-revenue laws. During the year there were instituted 100 civil and 4,019 criminal proceedings. On June 30, 1910, there were pending 255 civil and 4,040 criminal cases, 148 civil and 4,355 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 1910 5,180 compromise cases growing out of such violations in this or previous years were acted upon.

The total number of seizures reported during the last fiscal year was 3,184, as compared with 2,725 during the year previous.

The number of cases of destruction of stills and distilling apparatus reported for the six months ended June 30, 1910, was 1,061, as compared with 721 for the previous six months. Most of these cases were in the States of Georgia, Alabama, and North and South Carolina.

All of the various legacy-tax cases growing out of the War Revenue Act of 1898 have now been decided, except those cases involving the question of the legality of the tax on estates for life and years. A test case is now pending in the Supreme Court and an early decision is hoped for.

A new compilation of the internal-revenue laws is in course of preparation and will be issued as soon as practicable.

STAMPS.

During the fiscal year 1910, 3,166,987,749 internal-revenue stamps of the value of \$290,337,675.70 were delivered to collectors of internal revenue. This was an increase of 17 per cent in number and upward of 10 per cent in value, as compared with the previous fiscal year.

This increase was in a degree due to the changes in the rate of tax on tobacco, snuff, and cigarettes under the act of August 5, 1909, effective July 1, 1910, which resulted in large shipments during the months of June and July of stamps of both the old and new series of the classes affected. This act increased the rate of tax on tobacco and snuff from 6 cents per pound to 8 cents per pound. It also made a rate of \$1.25 per thousand on cigarettes in lieu of the 54 cents and \$1.08 tax formerly levied and increased the rate on large cigarettes from \$3 to \$3.60 per thousand. The tax on small cigars was fixed at 75 cents per thousand instead of 54 cents.

The new law also increased the number of denominations of tobacco stamps from 9 to 22 and of snuff stamps from 11 to 22 and authorized stamps for fives and tens cigars \$3 per thousand and stamps for fives, eights, and fifteens cigarettes and small cigars. The 1½ and 3½ ounce packages for tobacco and snuff were discontinued, and the stamps for those classes now progress by one-quarter ounces, running from one-half to 16 ounces, the fractional ounces stopping at 3¼-ounce stamps.

Under an agreement entered into by the Secretary of the Treasury and the Postmaster-General the Internal-Revenue Bureau is now forwarding all its stamps in registry pouches direct from the stamp vault to the various collectors and stamp deputy collectors of internal revenue throughout the country, covering some 116 points of destination. While this service has entailed additional labor, not only upon this bureau but in the collectors' offices, the work has been done in a thoroughly satisfactory manner and will no doubt prove to be a step in the line of wise and economical administration. During the first three months of the fiscal year 1911, 39,155 packages of stamps, averaging approximately 16 pounds to the package, were thus forwarded by registered mail. This was an increase of 4,933 packages over the corresponding period of the fiscal year 1910.

REVENUE AGENTS.

The activity of the revenue agents and other officers in the field during the past fiscal year is worthy of high commendation. There were reported during the fiscal year 5,100 violations of internal-revenue laws, as compared with 4,039 violations in the year before, and the total number of seizures reported during the past fiscal year was 3,184, as compared with 2,725 during the year previous.

ILLICIT DISTILLING.

All of the agents force available for raiding has been used during the year in detecting illicit distilling, which practice has increased steadily, especially in those states where state-wide prohibitory laws

have been enacted. During the fiscal year 1910 there were seized and destroyed 1,911 distilleries, as compared with 1,743 for the fiscal year 1909. In raiding these distilleries last year one officer was killed, 3 seriously wounded, and there were a number of minor casualties. Most cases of illicit distilling are found in the states of Alabama, Georgia, North and South Carolina.

RECOMMENDATIONS.

(1) Considerable complaint has been received from the collectors and officers of internal revenue throughout the country on account of the fact that their compensation is not as great as that received by officials holding similar positions in the customs service or in the postal service. An examination would indicate that this complaint is well founded. It is recommended that a careful investigation be made of this matter and, if found to be correct, that Congress should be asked to reclassify the salaries of collectors so that a collector of internal revenue whose receipts exceed \$1,000,000 should be paid \$6,000; that the minimum salary paid a collector be \$3,000; that all fees and allowances for territorial extent or otherwise be abolished, and that the salaries for collectors ranging between the minimum and maximum be based on the same proportionate scale in accordance with the scale of collectors as at present.

It is recommended that the chief deputy in each collector's office be paid an amount not to exceed 50 per cent of the amount received by the collector. It is recommended that the cashier in the office of each collector be paid an annual compensation not to exceed 40 per cent of the amount received by the collector. The lack of a fixed-scale of compensation in offices of these grades is a source of annoyance and is believed to be detrimental to the best interests of the service.

OTHER THAN TAX-PAID SPIRIT STAMPS.

(2) Enormous quantities of stamps are used by rectifiers, wholesale liquor dealers, and distillers for which no charge whatever is made. In addition to furnishing the stamps free of cost, the Government assumes all the expense of their transportation and distribution, the gauging and stamping of rectifiers' packages, and the issue, recording, and handling of wholesale liquor dealers' and transfer stamps. The actual cost to the Government in connection with these classes of stamps is no inconsiderable item. Attention has been called in previous reports of this bureau to this burden placed on the Government, and recommendations have been made for legislation requiring the payment of a small sum per stamp by the users of the same, sufficient at least to meet the cost of printing, handling, and affixing, and the gauging of spirits at rectifying establishments. After a careful examination of the matter I am of the opinion that a charge of 10 cents each would be sufficient to meet these expenses and leave a small margin in excess.

By reference to the annual report for 1905 the statement will be found which shows the relative number of these classes of stamps used at that time, and it is safe to say that the number being used at this time is largely in excess of that for 1905. I therefore recom-

mend that legislation be requested placing a charge of 10 cents each on stamps for distilled spirits other than tax paid.

(3) Attention has heretofore been called to the difficulty in administration of the oleomargarine law owing to defects in the statute, and especially the impossibility of the enforcement of the collection of the dual rate of tax.

To remedy existing evils developed in attempts to enforce the provisions of the act of August 2, 1886, as amended by the act of May 9, 1902, it is recommended that legislation be requested for the enactment of a law taxing oleomargarine at a single rate. It is practically impossible to collect the higher rate of 10 cents per pound when oleomargarine of a different class is taxed at one-fourth cent per pound. The inducement for fraud in the classification of the product results in great loss to the Government.

(4) Under existing law internal-revenue agents are not empowered to administer oaths. In the execution of their duties it is often necessary to procure sworn statements of individuals for use as evidence in the prosecution of frauds. Not being authorized to administer oaths, the revenue agent must call for the services of a deputy collector of internal revenue, or take the person before some other officer endowed with power to administer oaths. This process causes loss of time and expense, and frequently defeats the purposes of the investigation.

I would therefore recommend that Congress be requested to 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 of internal-revenue laws.

(5) *Outage or wantage.*—Section 50, act August 28, 1894, as amended, contains a tabulated statement known as the Carlisle tables, setting forth the maximum amount at various ages that can be allowed on any package of distilled spirits held in bond. The records of this office show that the amounts allowed are not in accord with the actual wantage due to evaporation in warehouses under modern methods of aging spirits. Due largely to this statement of facts, the offense of equalization has been very prevalent. I am of opinion that that section should be revised and amended and a new table of allowances complied in accordance with the actual losses sustained by evaporation or causes without the neglect of the owner of the spirits, as disclosed by the records of the past fifteen years.

(6) *Substitute officers.*—Under section 3153, as amended by act August 15, 1876, storekeepers, storekeeper-gaugers, and gaugers are appointed in accordance with civil service regulations by the Secretary of the Treasury upon the recommendation of the collector of the district in which they are to be employed. The number of these officers needed in each district in which distilling and warehousing of distilled spirits is done, fluctuates considerably. Under section 1, act March 3, 1885 (appropriation act for 1886), a collector is authorized to carry on his roll surplus officers not to exceed 15 per cent of the number employed. Owing to the necessity for this excess of officers and the regulation of this department that the work shall be distributed among all the officers as equitably as possible, and of the further fact that these officers are paid on a per diem basis only when under actual assignment, it is very difficult for a collector to avoid in

some cases working hardship and laying himself open to the charge of injustice or partiality in making assignments or continuing particular officers at work for longer periods than other officers. To avoid this trouble in the future, I have the honor to recommend that the method of employing these officers be changed so that instead of being appointed a storekeeper, storekeeper-gauger, or gauger, the officer shall first be appointed a substitute, and no more regular officers be appointed until the number of officers in each district shall have been reduced to the needs of the service, and that all temporary or emergency work be performed by such substitute officers. In this way the complaints of injustice and partiality will be largely avoided, the officers will become experienced in their duties before being put on regular assignments, and a collector will have opportunity to weed out persons who will not become efficient. I am of opinion that the change suggested is badly needed, and I have the honor to request that the necessary legislation be recommended for enactment.

ACCOUNTS DIVISION.

Statements showing comparison of receipts for last two fiscal years; collections by districts, States and Territories, and for three months of present fiscal year, as compared with past fiscal year; receipts for each year since establishment of bureau, etc.

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, 1909 and 1910.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1909.	1910.		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....	\$2,035,770.01	\$2,424,602.86	\$388,832.85
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....	126,279,411.44	139,098,951.20	12,819,539.76
Rectifiers (special tax).....	300,696.49	308,892.43	8,195.94
Retail liquor dealers (special tax).....	5,257,980.16	5,067,191.42	\$190,788.74
Wholesale liquor dealers (special tax).....	641,575.28	659,710.70	18,135.42
Manufacturers of stills (special tax).....	1,304.22	1,187.53	116.69
Stills and worms manufactured (special tax).....	1,790.00	2,100.00	310.00
Stamps for distilled spirits intended for export.....	2,290.65	2,024.15	266.50
Case stamps for distilled spirits bottled in bond.....	231,339.50	318,954.00	87,614.50
Crape brandy used in the fortification of sweet wines.....	115,876.37	145,697.25	29,820.88
Total.....	134,848,934.12	148,029,311.54	13,181,277.42
TOBACCO.				
Cigars weighing more than 3 pounds per thousand.....	20,257,718.86	21,420,689.51	1,162,970.65
Cigars weighing not more than 3 pounds per thousand.....	556,598.79	580,748.40	24,149.61
Cigarettes weighing not more than 3 pounds per thousand, 30 cents per pound.....	5,564,396.12	7,926,194.48	1,761,798.36
Cigarettes weighing not more than 3 pounds per thousand, 18 cents per pound.....	504,399.57	595,090.42	90,690.85
Cigarettes weighing more than 3 pounds per thousand.....	57,447.81	64,670.12	7,222.31
Snuff.....	1,621,177.66	1,920,602.95	299,424.99
Tobacco, chewing and smoking.....	23,325,439.23	26,210,461.45	2,885,022.22
Total.....	51,887,178.04	a 58,118,457.03	6,231,278.99
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors.....	56,303,496.08	59,485,116.82	3,181,620.14
Brewers (special tax).....	157,997.59	155,556.40	2,441.19
Retail dealers in malt liquors (special tax).....	402,801.66	364,804.42	37,997.24
Wholesale dealers in malt liquors (special tax).....	592,115.49	566,810.90	25,304.59
Total.....	57,456,411.42	60,572,288.54	3,115,877.12

^aIncludes receipts from sale of internal revenue stamps affixed to Philippine products as follows: \$27,563.47 from cigars weighing more than 3 pounds per thousand, \$8,801.93 from cigarettes weighing not more than 3 pounds per thousand, and \$800.40 from cigarettes weighing more than 3 pounds per thousand; in the aggregate \$26,171.80.

Comparative statement showing the receipts from the several objects of internal taxation in the United States during the fiscal years ended June 30, 1909 and 1910—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1909.	1910.		
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter.....	\$422,877.77	\$349,197.80	\$73,679.97
Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow.....	215,982.56	340,658.62	\$124,676.06
Oleomargarine imported from foreign countries.....	6.30	6.30
Manufacturers of oleomargarine (special tax).....	20,450.00	20,000.00	450.00
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax).....	53,342.00	70,462.88	17,120.88
Retail dealers in oleomargarine free from artificial coloration (special tax).....	112,525.22	199,891.50	87,366.28
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax).....	6,880.00	7,000.00	120.00
Wholesale dealers in oleomargarine free from artificial coloration (special tax).....	70,133.46	112,292.04	42,158.58
Total.....	902,197.31	1,099,502.84	197,305.53
FILLED CHEESE.				
Filled cheese, domestic.....	1,511.02	2,341.58	830.56
Manufacturers of filled cheese (special tax).....	333.34	400.00	66.66
Retail dealers in filled cheese (special tax).....	4.50	12.00	7.50
Wholesale dealers in filled cheese (special tax).....	93.75	93.75
Total.....	1,942.61	2,847.33	904.72
MIXED FLOUR.				
Per barrel of 196 pounds, or more than 98 pounds.....	24.60	24.60
Half-barrel of 98 pounds, or more than 49 pounds.....	1,753.39	2,100.50	347.11
Quarter-barrel of 49 pounds, or more than 24½ pounds.....	343.80	555.55	211.75
Eighth-barrel of 24½ pounds or less.....	203.85	126.65	77.20
Manufacturers, packers, or repackers of mixed flour (special tax).....	317.00	244.00	73.00
Total.....	2,618.04	3,051.30	433.26
ADULTERATED BUTTER.				
Adulterated butter manufactured or sold, etc.	13,341.70	15,660.70	2,319.00
Manufacturers of adulterated butter (special tax).....	20,547.00	18,312.00	2,205.00
Retail dealers in adulterated butter (special tax).....	1,182.00	1,108.00	74.00
Wholesale dealers in adulterated butter (special tax).....	3,980.00	2,240.00	1,140.00
Total.....	38,450.70	37,350.70	1,109.00
PROCESS OR RENOVATED BUTTER.				
Process or renovated butter manufactured or sold, etc.	120,435.54	119,213.06	1,222.48
Manufacturers of process or renovated butter (special tax).....	1,729.21	2,341.07	612.46
Total.....	122,164.75	121,554.73	610.02
BANKS, BANKERS, ETC.				
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

Comparative statement showing the receipts from the several objects of internal taxation in the United States during the fiscal years ended June 30, 1909 and 1910—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase	Decrease
	1909.	1910.		
MISCELLANEOUS.				
Excise tax on corporations.....	\$20,959,783.74
Opium.....
Playing cards.....	550,252.58	565,524.34	63,271.76
Penalties.....	411,987.53	434,705.95	22,718.42
Collections not otherwise herein provided for.....	19,482.12	12,667.27	\$6,814.85
Total.....	933,722.23	21,972,651.30	21,038,959.07
Aggregate receipts.....	246,212,719.22	2289,957,220.16	43,744,500.94

^a Includes \$265,171.80 from sale of internal revenue stamps affixed to Philippine products as provided for in the act of August 5, 1909.

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, cigarettes, 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
	1909.	1910.		
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, etc., and cherries.....				
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, cranberries, apricots, berries, prunes, figs, and cherries.....	1,850,700	2,204,184	353,484
Fermented liquors.....	114,799,465	126,453,592	11,654,127
Cigars weighing more than 3 pounds per thousand.....	56,303,497	59,485,117	3,181,620
Cigars weighing not more than 3 pounds per thousand.....	6,752,572,953	7,140,229,837	387,656,884
Cigarettes weighing not more than 3 pounds per thousand.....	1,030,738,500	^a 1,073,126,667	42,388,167
Cigarettes weighing more than 3 pounds per thousand.....	6,086,291,908	^b 7,803,215,808	1,776,923,900
Snuff.....	19,149,270	c 21,582,707	2,383,437
Tobacco, chewing and smoking.....	27,019,628	d 31,969,111	4,949,483
Oleomargarine.....	388,757,320	e 436,605,895	47,851,578
Filled cheese.....	90,621,844	f 139,755,420	49,133,582
Adulterated butter.....	151,102	234,158	83,066
Process or renovated butter.....	133,417	156,607	23,190
	48,174,216	47,685,224	488,992

^a Includes 6,000,000 cigars at 75 cents per thousand.

^b Includes 6,619,418,554 cigarettes at \$1.08, 1,102,019,296 cigarettes at 54 cents, and 141,777,928 cigarettes at \$1.25 per thousand.

^c Includes 122,800 cigarettes at \$3.00 per thousand.

^d Includes 122,800 pounds snuff at 8 cents.

^e Includes 696,378 pounds tobacco at 8 cents.

^f Includes 3,491,978 pounds at 10 cents and 136,203,448 at one-fourth of 1 cent per pound.

NOTE.—In the tobacco schedule stamps at the new rates were on sale a few days prior to July 1, when the same went into effect, which accounts for quantities so reported, as above.

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 under the heading "Miscellaneous division."

The above statement of withdrawals includes on account of Porto Rican products as follows: 44,554 gallons spirits distilled from materials other than fruit, 151,814,610 cigars at \$3 per thousand, 581,250 cigarettes at \$1.08 per thousand, 11,254,500 cigarettes at 54 cents per thousand, 94,950 cigarettes at \$1 per thousand, and 1,200 pounds tobacco at 6 cents per pound; and on account of Philippine products as follows: 85,855,490 shs at \$3 per thousand, 929,204 cigarettes at \$1.08 per thousand, 10,134,655 cigarettes at 54 cents per thousand, 262,928 cigarettes at \$1.25 per thousand, and 266,800 cigarettes at \$3 per thousand.

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, 1910.

Collection districts.	Names of collectors.	Aggregate collections.
Alabama.....	Joseph O. Thompson.....	\$196,090.91
Arkansas.....	Frank W. Tucker.....	145,339.69
First California.....	August E. Muenter.....	6,555,198.91
Fourth California.....	Wanton A. Shippee.....	713,171.09
Sixth California.....	Claudie I. Parker.....	974,656.25
District of Colorado.....	Frank W. Howbert.....	948,810.24
District of Connecticut.....	Robert O. Eaton.....	2,724,799.86
District of Florida.....	Joseph E. Lee.....	1,431,224.12
District of Georgia.....	Henry A. Rucker.....	450,987.23
District of Hawaii.....	Walter F. Drake.....	209,132.51
First Illinois.....	Henry L. Hertz.....	10,625,177.71
Fifth Illinois.....	Percival G. Remick.....	29,419,080.00
Eighth Illinois.....	Frank L. Smith.....	8,569,689.25
Thirteenth Illinois.....	Walter S. Louden.....	551,325.77
Sixth Indiana.....	Elam H. Neal.....	10,714,721.85
Seventh Indiana.....	John R. Bonnell.....	13,653,342.28
Do.....	Charles G. Covert.....	4,517,175.89
Third Iowa.....	Michael J. Tobin.....	499,273.08
Fourth Iowa.....	Harry O. Weaver.....	627,898.93
District of Kansas.....	James M. Simpson.....	664,632.62
Second Kentucky.....	Edward T. Franks.....	1,435,118.31
Do.....	Lawson Reno.....	1,982,380.45
Fifth Kentucky.....	Joseph A. Craft.....	10,302,993.80
Do.....	Ludlow F. Petty.....	7,204,246.98
Sixth Kentucky.....	Maurice L. Galvin.....	4,295,905.01
Seventh Kentucky.....	Samuel J. Roberts.....	3,971,136.68
Eighth Kentucky.....	J. Sherman Cooper.....	3,068,491.24
District of Louisiana.....	Edward I. Seyburn.....	4,082,353.52
District of Maryland.....	Phillips Lee Goldsborough.....	8,310,056.36
Third Massachusetts.....	James D. Gill.....	5,676,103.69
First Michigan.....	Malcolm J. McLeod.....	5,976,016.20
Fourth Michigan.....	Samuel M. Lemon.....	919,693.39
District of Minnesota.....	Frederick Von Baumbach.....	2,995,236.00
First Missouri.....	Edmund B. Allen.....	8,915,619.90
Sixth Missouri.....	Charles G. Burton.....	1,949,291.96
District of Montana.....	Edward H. Callister.....	813,385.05
District of Nebraska.....	Ross L. Hammond.....	2,742,756.02
District of New Hampshire.....	Edgar O. Crossman.....	704,603.34
First New Jersey.....	Isaac Moffett.....	606,257.72
Fifth New Jersey.....	H. C. H. Herold.....	8,227,958.81
District of New Mexico.....	Henry P. Bardshar.....	128,068.95
First New York.....	Edward B. Jordan.....	5,855,089.82
Do.....	William J. Maxwell.....	3,476,685.05
Second New York.....	Charles W. Anderson.....	7,011,092.70
Third New York.....	Ferdinand Eidman.....	7,242,181.12
Do.....	Terence F. McGowan, acting.....	1,972,734.71
Fourteenth New York.....	John G. Ward.....	5,548,349.92
Twenty-first New York.....	Peter E. Garlick.....	2,352,567.68
Twenty-eighth New York.....	Archie D. Sanders.....	2,698,625.39
Fourth North Carolina.....	Wheeler Martin.....	2,655,181.44
Fifth North Carolina.....	George II. Brown.....	3,264,452.58
District of North and South Dakota.....	Herman Ellerman.....	217,857.35
First Ohio.....	Bernhard Bettmann.....	14,444,866.53
Tenth Ohio.....	William V. McMaken.....	2,359,509.86
Eleventh Ohio.....	David II. Moore.....	244,051.50
Do.....	Willis G. Bowland.....	832,558.57
Eighteenth Ohio.....	Frank McDowell.....	1,117,347.71
District of Oregon.....	Alfred N. Rodway.....	1,984,510.59
First Pennsylvania.....	David M. Dunne.....	743,981.61
Ninth Pennsylvania.....	William McCoach.....	8,569,677.33
Twelfth Pennsylvania.....	Henry L. Hershey.....	2,236,115.97
Twenty-third Pennsylvania.....	Griffith T. Davis.....	12,116,471.59
District of South Carolina.....	Daniel B. Hetner.....	167,046.92
District of Tennessee.....	Micah J. Jenkins.....	1,825,425.04
Do.....	Robert S. Sharp.....	516,930.77
Third Texas.....	William A. Dunlap.....	860,722.60
Fourth Texas.....	Webster Flanagan.....	342,038.22
Second Virginia.....	Philemon B. Hunt.....	5,022,923.18
Sixth Virginia.....	Marion K. Lowry.....	1,012,247.30
District of Washington.....	L. P. Summers.....	340,890.42
Do.....	Benjamin D. Crocker.....	874,240.42
District of West Virginia.....	Millard T. Hartson.....	1,593,868.92
First Wisconsin.....	George E. Work.....	7,553,327.40
Second Wisconsin.....	Henry Fink.....	1,135,366.53
Philippine Islands.....	Frank R. Bentley.....	181,762.75
Do.....	John S. Hord.....	47,342.69
Aggregate collections.....		289,957,220.16

^a United States internal-revenue stamp agent for the Philippine Islands, located at Manila, P. I.
Note.—In addition to the \$229,105.44 reported by the United States internal-revenue stamp agents in the Philippine Islands there was collected, in the aggregate, \$36,066.36 by internal-revenue collectors from sale of stamps affixed to Philippine products at various ports of entry in the United States, and these several amounts are included in the respective collections reported by them.

INTERNAL-REVENUE RECEIPTS UPON PORTO RICAN PRODUCTS.

STATEMENT SHOWING THE COLLECTION OF INTERNAL REVENUE UPON ARTICLES OF MERCHANDISE COMING FROM PORTO RICO DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

Objects of taxation.	Receipts.
Spirits distilled from materials other than fruit.....	\$49,042.68
Cigars weighing more than 3 pounds per thousand.....	455,443.83
Cigarettes weighing not more than 3 pounds per thousand, 36 cents per pound.....	627.75
Cigarettes weighing not more than 3 pounds per thousand, 18 cents per pound.....	6,077.43
Cigarettes weighing more than 3 pounds per thousand.....	284.85
Tobacco, smoking and chewing.....	72.00
Total.....	^a 511,548.54

^a Of this amount, \$463,374.81 was from stamps sold in Porto Rico and \$48,173.73 from stamps sold and affixed at the ports of entry in the United States.

INTERNAL-REVENUE RECEIPTS UPON PHILIPPINE PRODUCTS.

STATEMENT SHOWING RECEIPTS FROM SALE OF INTERNAL-REVENUE STAMPS AFFIXED TO ARTICLES COMING INTO THE UNITED STATES FROM THE PHILIPPINE ISLANDS DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

Objects of taxation.	Stamps sold in the United States.	Stamps sold in the Philippines.	Receipts (covered into the Philippine treasury under act of Aug. 5, 1909).
Cigars weighing more than 3 pounds per thousand.....	\$34,587.39	\$222,979.08	\$257,566.47
Cigarettes weighing not more than 3 pounds per thousand, 36 cents per pound.....	939.60	392.60	1,332.20
Cigarettes weighing not more than 3 pounds per thousand, 18 cents per pound.....	62.97	5,409.76	5,472.73
Cigarettes weighing more than 3 pounds per thousand.....	476.40	324.00	800.40
Total.....	^a 36,066.36	229,105.44	265,171.80

^a Receipts from stamps sold by collectors of internal revenue at the several ports of entry and there affixed to articles from the Philippine Islands are included in the aggregate collections made and reported by said collectors.

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, 1910.

State, Territory, etc.	Aggregate collections.	State, Territory, etc.	Aggregate collections.
Alabama.....	\$147,065.69	Kansas.....	\$553,622.36
Alaska.....	20,332.93	Kentucky.....	32,260,278.47
Arizona.....	77,143.49	Louisiana.....	4,082,353.52
Arkansas.....	145,339.69	Maine.....	232,979.24
California.....	8,152,295.04	Maryland.....	7,685,913.21
Colorado.....	879,047.04	Massachusetts.....	5,676,103.69
Connecticut.....	1,728,322.54	Michigan.....	6,895,714.59
Delaware.....	210,483.74	Minnesota.....	2,995,236.00
District of Columbia.....	405,743.56	Mississippi.....	49,025.22
Florida.....	1,431,224.12	Montana.....	10,864,911.86
Georgia.....	450,987.23	Nebraska.....	397,320.33
Hawaii.....	209,132.51	Idaho.....	2,742,756.02
Illinois.....	108,925.17	Nevada.....	90,731.21
Indiana.....	49,165,272.73	New Hampshire.....	416,114.55
Iowa.....	28,885,240.02	New Jersey.....	8,834,216.53
	1,127,172.01	New Mexico.....	50,925 46

AGGREGATE COLLECTIONS OF INTERNAL REVENUE, BY STATES AND TERRITORIES OF THE UNITED STATES AND THE PHILIPPINE ISLANDS, DURING THE FISCAL YEAR ENDED JUNE 30, 1910—Continued.

State, Territory, etc.	Aggregate collections.	State, Territory, etc.	Aggregate collections.
New York.....	\$36,157,326.39	Texas.....	\$1,202,760.82
North Carolina.....	5,919,634.02	Utah.....	307,139.55
North Dakota.....	67,292.78	Vermont.....	55,569.55
Ohio.....	20,982,844.76	Virginia.....	6,043,088.33
Oklahoma.....	111,010.26	Washington.....	1,194,797.91
Oregon.....	743,981.61	West Virginia.....	1,593,868.92
Pennsylvania.....	25,961,970.30	Wisconsin.....	8,688,693.93
Rhode Island.....	996,477.32	Wyoming.....	69,763.20
South Carolina.....	167,046.92	Philippine Islands.....	a 229,105.44
South Dakota.....	150,564.57	Total.....	289,957,220.16

* To this amount should be added \$36,066.36, the aggregate collection by internal-revenue collectors from sale of stamps affixed to Philippine products at various ports of entry in the United States, and which remains unsegregated in the above statement. The names of the districts with the amounts so returned as above are as follows: First California, \$23,003.88; Colorado, \$63; Georgia, 38 cents; Hawaii, \$4,751.05; first Illinois, \$2,642.64; fourth Iowa, \$240; Minnesota, \$411; first Missouri, 30 cents; first New Jersey, 23 cents; second New York, \$4,651.65; fourteenth New York, 39 cents; twenty-eighth New York, \$300.23; and first Ohio, \$1.64.

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; 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 second district of Virginia to the district of Maryland.

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 1910 compared with the receipts for the first three months of the current fiscal year:

Objects of taxation.	Receipts from July 1, 1909, to Sept. 30, 1909.	Receipts from July 1, 1910, to Sept. 30, 1910.	Increase.	Decrease.
SPIRITS.				
Spirits distilled from apples, peaches, grapes, etc.....	\$445,337.02	\$706,919.79	\$261,582.77
Spirits distilled from materials other than above.....	28,946,053.75	31,920,660.16	2,974,606.41	\$4,483.37
Rectifiers (special tax).....	121,708.48	117,225.11	61,649.05
Retail liquor dealers (special tax).....	2,556,308.34	2,494,659.29	8,783.37
Wholesale liquor dealers (special tax).....	328,192.20	336,975.57	1,068.34
Manufacturers of stills, and stills and worms manufactured.....	1,425.84	357.50	481.00
Stamps for distilled spirits intended for export. Case stamps for distilled spirits bottled in bond.....	51,658.00	62,128.00	10,470.00	2.70
Grape brandy used in the fortification of sweet wines.....	54.16	999.92	945.76
Total.....	32,450,861.29	35,641,477.38	3,190,616.09
TOBACCO.				
Cigars weighing more than 3 pounds per thousand.....	5,437,336.89	5,596,510.37	159,173.48
Cigars weighing not more than 3 pounds per thousand.....	141,416.07	207,563.15	66,147.08
Cigarettes weighing more than 3 pounds per thousand.....	14,178.93	18,241.52	4,062.59

Objects of taxation.	Receipts from July 1, 1909, to Sept. 30, 1909.	Receipts from July 1, 1910, to Sept. 30, 1910.	Increase.	Decrease.
TOBACCO—Continued.				
Cigarettes weighing not more than 3 pounds per thousand.....	\$1,900,168.71	\$2,841,428.01	\$941,259.30
Snuff of all descriptions.....	411,075.20	529,301.15	118,225.95
Tobacco, manufactured, of all descriptions.....	6,215,753.61	6,867,110.31	651,356.70
Total.....	14,119,929.41	a 16,060,154.51	1,940,225.10
FERMENTED LIQUORS.				
Fermented liquors (barrel tax).....	17,466,826.91	18,814,027.89	1,347,200.98
Brewers' (special tax).....	78,200.02	68,230.84	89,979.18
Retail dealers in malt liquors (special tax).....	214,824.14	192,506.69	22,257.45
Wholesale dealers in malt liquors (special tax).....	282,118.67	281,670.21	448.36
Total.....	18,041,969.64	b 19,356,485.63	1,314,515.99
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter.....	75,733.00	70,465.51	5,266.49
Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow.....	56,342.29	73,790.20	17,447.91
Manufacturers of oleomargarine (special tax).....	8,100.60	11,850.00	3,750.00
Retail dealers in oleomargarine, artificially colored in imitation of butter (special tax).....	36,224.00	22,029.00	14,195.00
Retail dealers in oleomargarine, free from artificial coloration (special tax).....	66,304.00	114,537.75	48,173.75
Wholesale dealers in oleomargarine, artificially colored in imitation of butter (special tax).....	4,920.00	3,216.71	1,703.29
Wholesale dealers in oleomargarine, free from artificial coloration (special tax).....	44,283.37	64,250.18	19,966.81
Total.....	291,966.66	c 360,140.35	68,173.69
ADULTERATED BUTTER.				
Adulterated butter, manufactured or sold, etc. Manufacturers of adulterated butter (special tax).....	2,116.20	4,801.10	2,684.90
Retail dealers in adulterated butter (special tax).....	7,142.00	1,750.00	5,392.00
Wholesale dealers in adulterated butter (special tax).....	136.00	720.00	584.00
Total.....	9,874.20	d 7,951.10	1,923.10
PROCESS OR RENOVATED BUTTER.				
Process or renovated butter, manufactured or sold, etc. Manufacturers of process or renovated butter (special tax).....	34,340.95	27,530.65	6,810.30
Total.....	1,516.67	983.34	533.33
.....	35,857.62	e 28,513.99	7,343.63
MISCELLANEOUS.				
Filled cheese.....	571.98	571.98
Mixed flour.....	1,058.50	913.60	144.90
Excise tax on corporations, joint stock companies, associations, and insurance companies.....	5,912,486.52	5,912,486.52
Playing cards.....	101,054.46	113,196.04	12,141.58
Penalties.....	115,653.22	95,966.78	19,686.44
Collections not otherwise herein provided for.....	7,832.44	1,196.07	6,636.37
Total.....	226,170.60	f 6,123,759.01	5,897,588.41
Aggregate receipts.....	65,176,629.42	g 77,578,481.97	12,401,852.55

* Includes \$24,786.16 from sale of internal-revenue stamps affixed to Philippine products, as provided for in act of August 5, 1909.

STATEMENT SHOWING THE TOTAL INTERNAL-REVENUE RECEIPTS IN THE UNITED STATES FOR EACH FISCAL YEAR FROM SEPTEMBER 1, 1862, TO JUNE 30, 1910.

1863.....	\$41,003,192.93	1888.....	\$124,328,475.32
1864.....	116,965,578.26	1889.....	130,894,434.20
1865.....	210,855,864.53	1890.....	142,594,696.57
1866.....	310,120,448.13	1891.....	146,035,415.97
1867.....	265,064,938.43	1892.....	153,857,544.35
1868.....	190,374,925.59	1893.....	161,004,982.67
1869.....	159,124,126.86	1894.....	147,168,449.70
1870.....	184,302,828.34	1895.....	143,246,077.75
1871.....	143,198,322.10	1896.....	146,830,615.66
1872.....	130,890,096.90	1897.....	146,619,593.47
1873.....	113,504,012.80	1898.....	170,866,819.36
1874.....	102,191,016.98	1899.....	273,484,573.44
1875.....	110,071,515.00	1900.....	295,316,107.57
1876.....	116,768,096.22	1901.....	306,871,669.42
1877.....	118,549,230.25	1902.....	271,867,990.25
1878.....	110,654,163.37	1903.....	230,740,925.22
1879.....	113,449,621.38	1904.....	232,903,781.06
1880.....	123,981,916.10	1905.....	234,187,976.37
1881.....	135,229,912.30	1906.....	249,102,738.00
1882.....	146,523,273.72	1907.....	269,664,022.85
1883.....	144,553,344.86	1908.....	231,665,950.04
1884.....	121,590,039.83	1909.....	246,312,719.22
1885.....	112,421,121.07	1910.....	289,937,220.16
1886.....	116,902,569.44		
1887.....	118,837,301.06	Total.....	8,322,518,542.07

ASSESSMENT DIVISION.

The following statements relative to assessments; to spirits deposited and withdrawn from distillery warehouses, general bonded warehouses, and special bonded warehouses; 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, cigarettes, and stills with benefit of drawback; to the use of grape brandy free of tax in fortifying wines; 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 that assessed during the fiscal year 1909 by \$27,006,220.07. This large increase, however, is due to the assessments made during the year against corporations taxable under the provisions of section 38, act of August 5, 1909. Of the \$27,130,904.82 so assessed against these corporations there were collected during the fiscal year 1910 \$20,959,783.74. The amount so collected from each class of corporations is shown on page 31 of this report.

While the quantity of distilled spirits remaining in bonded warehouses June 30, 1910, 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 32-57 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 a very noticeable decrease 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, 1910.

State or Territory.	Amount.	State or Territory.	Amount.
Alabama and Mississippi.....	\$166,504.11	Nebraska.....	\$133,353.56
Arkansas.....	71,112.04	New Hampshire, Vermont, and Maine.....	364,637.25
California and Nevada.....	1,346,284.92	New Jersey.....	1,623,953.64
Colorado and Wyoming.....	283,958.49	New Mexico and Arizona.....	84,132.76
Connecticut and Rhode Island.....	996,060.59	New York.....	5,852,836.16
Florida.....	76,920.86	North Carolina.....	162,848.19
Georgia.....	234,495.39	North and South Dakota.....	70,163.91
Hawaii.....	129,999.02	Ohio.....	1,744,158.78
Illinois.....	2,617,877.83	Oregon.....	157,977.61
Indiana.....	424,005.99	Pennsylvania.....	3,566,323.02
Iowa.....	216,313.03	South Carolina.....	89,733.98
Kansas and Oklahoma.....	469,973.03	Tennessee.....	214,314.20
Kentucky.....	397,437.43	Texas.....	438,446.30
Louisiana.....	193,875.57	Virginia.....	522,040.46
Maryland, Delaware, and District of Columbia.....	590,437.69	Washington and Alaska.....	295,217.32
Massachusetts.....	1,427,847.75	West Virginia.....	143,941.16
Michigan.....	814,405.64	Wisconsin.....	604,601.27
Minnesota.....	1,158,230.78	Total.....	28,823,264.77
Missouri.....	928,513.41		
Montana, Idaho, and Utah.....	210,331.63		

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, 1909, and June 30, 1910, respectively, and the increase or decrease on each article or occupation:

Description of tax by article or occupation.	Assessed during fiscal year ended—		Fiscal year ended June 30, 1909.	
	June 30, 1909.	June 30, 1910.	Increase over 1909.	Decrease from 1909.
Tax on deficiencies in production of distilled spirits.....	\$31,286.35	\$11,746.78	\$19,539.57
Tax on excess of materials used in the production of distilled spirits.....	596.58	502.91	93.67
Tax on spirits fraudulently removed or seized; also taxes overdue.....	712,833.00	465,095.27	247,737.73
Tax on fermented liquors not paid by stamp.....	2,691.76	6,386.38	\$3,694.62
Tax on tobacco, snuff, and cigars removed from factory unstamped.....	20,031.52	18,224.84	1,806.68
Tax on oleomargarine not paid by stamp.....	147,507.45	165,044.26	17,536.81
Assessed penalties.....	213,209.21	343,112.84	129,903.63
Tax on documents, Schedule A, etc.....	6.50	50.75	44.25
Tax on circulation of banks.....	174.85	174.85
Taxes on legacies and distributive shares.....	3,489.93	6,396.83	2,906.90
Tax on mixed flour.....	34.10	14.90	19.20
Tax on playing cards.....	18.24	3.74	14.50
Tax on adulterated butter.....	20,759.10	19,462.10	1,297.00
Tax on renovated butter.....	.50	82.34	81.84
Tax on filled cheese.....	136.78	136.78
Excise tax on corporations.....	27,130,904.82	27,130,904.82
Special tax (licenses).....	215,120.64	203,396.86	11,723.68
Total.....	449,323.14	452,664.30	3,341.16
	1,817,044.70	28,823,264.77	27,288,588.88	282,368.81

Taxes on deficiencies in production of distilled spirits and on excess of materials used by distillers abated before assessment during the fiscal year ended June 30, 1910, are as follows:

Sixty claims received from grain and molasses distillers, amount of tax rebated: On excess of material used.....	\$3,758.82
On deficiencies in the production of distilled spirits.....	55,572.50
Total.....	59,331.32
Twelve claims received from fruit distillers, amount of tax abated on deficiencies in production of distilled spirits.....	9,836.27
Total grain and fruit.....	69,167.59

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE AMOUNT OF SPECIAL EXCISE TAX PAID BY CORPORATIONS, OF THE VARIOUS CLASSES NAMED, DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

State or Territory.	Class A.—Financial and commercial.	Class B.—Public service.	Class C.—Industrial and manufacturing.	Class D.—Mercantile.	Class E.—Miscellaneous.	Total.
Alabama.....	\$29,000.00	\$8,146.40	\$14,699.91	\$5,640.47	\$2,750.84	\$60,237.62
Alaska ^a	1,029.66	648.66	23.49	253.68	1,955.49
Arkansas.....	10,550.86	15,175.80	12,766.42	10,631.01	50,294.88
Arizona ^b	4,924.77	11,232.17	9,489.03	3,551.21	431.25	29,628.43
California.....	103,248.54	265,721.35	307,945.61	108,892.56	90,605.53	870,413.61
Colorado.....	16,520.57	26,554.18	67,356.93	21,593.78	13,226.77	145,252.23
Connecticut.....	98,506.23	153,523.21	246,270.28	14,550.42	11,945.18	524,705.33
Delaware ^c	4,237.51	18,685.58	16,588.96	2,204.95	1,730.62	43,453.21
District of Columbia ^c	16,392.88	11,568.96	4,557.93	4,376.07	6,941.80	43,837.64
Florida.....	6,705.69	977.99	15,199.66	11,217.33	4,095.35	38,196.02
Georgia.....	25,348.07	55,601.62	52,927.54	19,387.24	6,389.14	159,653.61
Hawaii.....	10,267.36	10,017.43	89,546.69	11,999.34	2,242.74	124,073.96
Idaho ^d	3,753.78	948.26	2,919.70	6,167.23	5,640.04	19,424.01
Illinois.....	135,133.33	610,202.30	1,108,706.00	181,426.42	76,337.52	2,111,865.57
Indiana.....	33,745.88	55,581.24	136,956.47	129,000.41	8,188.16	363,472.16
Iowa.....	35,902.67	17,838.11	51,939.35	32,033.19	6,760.89	144,474.21
Kansas.....	19,411.17	224,421.42	89,274.64	21,920.78	5,135.63	360,163.64
Kentucky.....	11,426.98	121,689.62	49,857.09	10,466.12	5,521.71	198,961.52
Louisiana.....	24,307.16	48,358.58	49,726.69	17,790.99	8,281.00	145,363.73
Maine ^e	12,694.64	17,588.93	119,387.49	8,791.20	4,583.81	163,296.07
Maryland.....	34,537.85	192,946.60	66,018.71	16,553.51	7,349.56	317,408.29
Massachusetts.....	133,506.87	148,344.90	354,946.91	61,222.88	47,093.53	745,717.09
Michigan.....	39,452.90	75,079.32	306,553.64	26,747.46	16,089.76	523,923.17
Minnesota.....	34,984.36	477,734.18	304,474.90	67,407.24	61,624.71	946,225.39
Missouri.....	20,972.36	3,000.00	10,000.00	5,640.47	3,000.00	42,612.83
Montana.....	50,596.32	140,185.72	194,676.59	195,053.44	47,291.55	657,773.92
Nebraska.....	11,558.24	3,556.82	9,551.53	11,380.88	8,660.85	44,708.32
Nevada ^f	15,127.87	11,207.23	38,547.36	27,129.02	11,526.15	103,597.63
New Hampshire.....	11,966.09	2,636.66	10,216.25	7,390.59	2,473.45	34,638.08
New Jersey.....	3,239.57	1,320.42	19,699.72	1,128.69	1,373.28	26,761.68
New Mexico.....	134,369.53	200,517.70	722,049.51	39,405.54	56,944.87	1,153,237.15
New York.....	797,133.99	1,135,215.46	4,107,219.77	220,374.07	196,890.09	3,756,833.38
North Carolina.....	5,174.13	9,292.18	21,573.70	3,145.01	616.88	39,801.85
North Dakota ^g	7,422.16	874.53	5,627.07	9,502.10	3,132.66	25,568.62
Ohio.....	78,533.26	475,747.14	729,957.56	75,301.23	140,587.91	1,509,127.10
Oklahoma ^h	12,375.66	6,836.68	12,619.14	8,090.83	8,537.22	48,459.53
Oregon.....	10,875.78	34,073.90	25,812.45	19,355.66	21,706.46	111,854.25
Pennsylvania.....	326,154.13	1,196,962.40	4,105,602.84	83,559.19	132,645.24	3,244,923.80
Rhode Island ⁱ	31,829.15	20,162.33	182,866.40	18,688.04	8,943.07	262,488.99
South Carolina.....	11,429.77	8,783.82	54,096.17	5,291.18	276.60	79,877.54
South Dakota ^g	5,367.82	3,227.22	1,786.72	7,310.55	1,523.62	19,215.93
Tennessee.....	18,664.81	49,272.46	32,196.81	14,782.95	5,577.95	120,494.98
Texas.....	62,680.48	135,084.02	97,014.10	54,418.05	19,046.20	358,242.85
Utah ^d	8,638.79	5,727.91	55,792.04	18,476.43	5,999.75	94,634.92
Vermont ^j	15,712.71	8,865.03	12,490.47	556.52	186.42	37,821.17
Virginia ^k	21,062.42	96,910.52	47,208.19	13,410.82	10,429.14	189,021.09
Washington.....	29,378.40	19,840.86	57,196.19	35,746.68	24,185.71	166,347.84
West Virginia.....	13,101.87	12,808.17	83,101.53	12,089.04	2,919.79	124,020.40
Wisconsin.....	77,763.20	141,946.43	240,204.48	42,417.83	18,953.86	521,286.80
Wyoming ⁱ	3,833.87	2,171.30	14,237.12	2,810.20	6,801.11	29,853.60

2,663,419.83 6,299,046.38 9,130,895.80 1,731,207.74 1,135,213.99 20,959,783.74

^a Part of collection district of Washington.^b Part of collection district of New Mexico.^c Part of collection district of Maryland.^d Part of collection district of Montana.^e Part of collection district of New Hampshire.^f Part of collection district of Alabama.^g Part of fourth collection district of California.^h Part of collection district of North and South Dakota.ⁱ Part of collection district of Kansas.^j Part of collection district of Co. ^l Connecticut.^k Including two counties embraced in the collection district of Maryland.^l Part of collection district of Colorado.

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES AT THE BEGINNING OF THE FISCAL YEAR JULY 1, 1909.

QUANTITY OF EACH KIND OF SPIRITS, AS DESIGNATED BY CIRCULAR No. 723, IN DISTILLERY AND GENERAL BONDED WAREHOUSES JULY 1, 1909.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama.	19,858.3						19,858.3
Arkansas.	18,314.1						18,314.1
1st California.	5,869.2	1,292.5			272,246.1		279,406.8
4th California.	3,561.7						3,561.7
Connecticut.	17,300.3		64,023.1				81,333.4
Florida.	5,887.9						5,887.9
Georgia.	79,825.5			522.3			80,347.8
Hawaii.		301.6					301.6
1st Illinois.	124,531.0			1,939.8			126,470.8
5th Illinois.	10,373.121.6		1,225.8	479.1	318,819.2	60,669.8	10,754,315.5
8th Illinois.	1,404,449.2				84,534.5	14,929.2	1,503,912.9
6th Indiana.	4,082,844.8				23,094.3	2,715.9	4,108,655.0
7th Indiana.	1,027,285.4				60,312.5	1,012.7	1,097,329.7
Kansas.	5,254.1						5,254.1
2d Kentucky.	14,216,909.5						14,216,909.5
5th Kentucky.	56,949,423.8						56,949,428.3
6th Kentucky.	12,537,889.0	71,533.1	89.1		9,221.4	1,771.8	12,620,504.4
7th Kentucky.	24,329,364.0						24,329,364.0
8th Kentucky.	17,769,236.7						17,769,236.7
Louisiana.	286,443.1			7,135.7	47,204.8	18,939.7	359,726.3
Maryland.	21,668,139.1		20,666.0		923.5	637.4	21,690,366.0
3d Massachusetts.		992,644.2	20,784.5		135,705.8		1,149,134.5
1st Michigan.					70,394.9	64,255.3	134,650.2
1st Missouri.	64,815.0						64,815.0
6th Missouri.	1,137,152.6						1,137,152.6
Montana.	13,008.1						13,008.1
Nebraska.	786,115.9						786,115.9
New Hampshire.		32,305.9					32,305.9
1st New York.				283.0		47,093.8	46,533.9
14th New York.	575,522.3					23,318.6	17,642.1
21st New York.	1,346,416.1			7,445.7	219.9		1,354,081.7
28th New York.	18,777.4						18,777.4
4th North Carolina.	5,117.5						5,117.5
5th North Carolina.	68,080.0						68,080.0
1st Ohio.	8,313,815.3		20,065.3		14,624.7	9,443.9	8,357,949.2
10th Ohio.	3,152,974.1			1,810.7			3,154,784.8
11th Ohio.	25,888.4						25,888.4
18th Ohio.	270,808.7						270,808.7
1st Pennsylvania.	4,893,527.9						4,893,527.9
9th Pennsylvania.	1,918,065.2						1,918,065.2
12th Pennsylvania.	1,215,418.6						1,215,418.6
23d Pennsylvania.	30,921,420.1			1,054.0			30,922,474.1
South Carolina.	287.3						287.3
Tennessee.	2,082,149.0						2,082,149.0
3d Texas.				704.0			704.0
2d Virginia.	38,997.8						38,997.8
6th Virginia.	462,141.5						462,141.5
West Virginia.	1,172,220.6						1,172,220.6
1st Wisconsin.	523,829.0			10,851.8		44,574.2	17,544.9
Total.	233,932,221.5	1,008,077.3	175,360.9	1,925.9	1,241,682.7	265,967.3	226,718,235.6
GENERAL BONDED WAREHOUSES.							
1st California.	738,964.4	3,974.6	4,776.0		199,817.8	1,557.5	949,090.3
Colorado.	40,187.5				557.6	2,623.3	43,373.4
Hawaii.	9,314.4			1,016.0		1,276.8	11,608.1
2d Kentucky.	45,840.4						45,840.4
5th Kentucky.	893,422.1	3,485.8	325.2		181.6		897,414.7
7th Kentucky.	203,638.8						203,638.8
6th Missouri.	159,549.0	1,724.9			1,786.8	5,763.5	168,824.2
Oregon.	65,199.5	1,065.3			25,754.6	3,207.7	95,227.1
23d Pennsylvania.							8,181.4
Total.	2,164,297.5	10,250.0	6,118.1		229,375.2	13,157.0	2,423,198.4
Grand total.	226,906,519.0	1,108,327.9	1,819,479.0	1,925.9	1,471,057.9	282,124.3	229,141,434.0

DIFFERENT KINDS OF DISTILLED SPIRITS PRODUCED FROM MATERIALS OTHER THAN FRUIT DURING THE YEAR DEPOSITED IN DISTILLERY WAREHOUSES OR REMOVED TO DENATURING WAREHOUSES DIRECT FROM CISTERNS ROOM OF DISTILLERIES DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
Arkansas.	27,705.7	9,498.7	13,190.4		2,067,168.7		27,705.7
1st California.							2,059,857.8
6th California.							117,300.5
Connecticut.	6.9						108,098.9
Florida.	212,837.1						212,837.1
Georgia.	11,773.4						11,773.4
Hawaii.				11,664.8			11,664.8
1st Illinois.						500.4	
5th Illinois.	11,042,835.7		878,971.9	2,635.9	13,364,655.1	2,591,492.9	28,480,594.5
8th Illinois.	1,426,587.1		69,875.2	71.2	6,172,384.2	1,455,710.6	9,124,628.5
6th Indiana.	3,859,045.7				158,909.2	190,096.4	4,424,751.7
7th Indiana.	4,907,094.5				287,095.1	12,908.6	4,744,991.9
2d Kentucky.	4,748,503.1						4,748,503.1
5th Kentucky.	17,239,281.4						17,239,281.4
6th Kentucky.	5,246,083.4	41,201.7				61,362.8	5,362,056.6
7th Kentucky.	6,105,990.0						6,105,990.0
8th Kentucky.	3,107,767.2						3,107,767.2
Louisiana.	11,910.6				69,439.0		1,770,976.9
Maryland.	3,761,603.5				24,347.5		3,785,951.0
3d Massachusetts.		1,668,186.6	118,641.8			1,402,230.1	3,189,058.5
1st Michigan.						1,514,485.3	861,679.6
1st Missouri.	47,175.8						47,175.8
6th Missouri.	263,784.5						263,784.5
Montana.	8,721.1						8,721.1
Nebraska.	810,409.8				44,276.8		1,192,826.6
1st New York.					122,134.7		3,716,785.3
14th New York.	897,384.5				396,051.7	236.3	1,203,512.5
21st New York.	614,056.1					1,306,795.9	215,790.6
5th North Carolina.	1.8					194,410.1	22,354.6
1st Ohio.	5,846,376.7				406,637.9	582.9	1,667,743.5
10th Ohio.	913,497.6					1,451.8	
18th Ohio.	91,958.1						91,958.1
1st Pennsylvania.	656,903.0						656,903.0
9th Pennsylvania.	320,246.6						320,246.6
12th Pennsylvania.	140,623.1						140,623.1
23d Pennsylvania.	8,191,949.0						9,584.9
Tennessee.	610,691.5						1,236.6
2d Virginia.	591,677.4						591,677.4
6th Virginia.	359,602.5						359,602.5
West Virginia.	197,413.9						197,413.9
1st Wisconsin.	192,875.4					278,376.0	1,122,501.0
Total.	\$2,463,894.0	1,730,551.8	2,985,435.5	206,534.3	50,703,845.9	15,841,370.9	153,931,632.4
Removed from cistern room direct to denaturing warehouses.							
					523,397.9		
Total production.	\$2,463,894.0	2,253,949.7	2,985,435.5	206,534.3	50,703,845.9	17,623,867.0	156,237,526.4

^a Includes 326.0 gallons of "okotchoa."

DIFFERENT KINDS OF SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES, TAX-PAID, DURING THE FISCAL YEAR ENDED JUNE 30, 1910, EXCLUSIVE OF TAX-PAID SPIRITS BOTTLED IN BOND.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY Ware-HOUSES.							
Alabama.	11,153.7						11,153.7
Arkansas.	23,909.4						23,909.4
1st California.			12,324.6		68,397.5		80,722.1
4th California.	589.4						589.4
6th California.					97.2		97.2
Connecticut.	3,222.2		122,294.4				125,516.6
Florida.	210,616.8						210,616.8
Georgia.	42,327.7						42,327.7
Hawaii.		2,470.1					2,470.1
1st Illinois.	24,131.4				2,440.2		26,571.6
5th Illinois.	9,176,285.7		874,870.5	3,034.2	13,547,754.1	2,422,173.8	26,024,118.3
8th Illinois.	770,244.8		69,828.7	70.4	5,529,099.2	797,612.9	7,166,836.0
6th Indiana.	3,219,078.6		158,062.3	181,793.0	4,423,001.0	437,263.9	8,419,198.8
7th Indiana.	4,583,534.4		288,727.3	12,158.1	9,985,585.3	737,328.0	15,607,333.1
Kansas.	2,326.7						2,326.7
2d Kentucky.	2,180,662.2						2,180,662.2
5th Kentucky.	9,392,394.8						9,392,394.8
6th Kentucky.	2,727,097.1	51,927.2			69,868.9	13,493.5	2,862,386.7
7th Kentucky.	2,129,699.5						2,129,699.5
8th Kentucky.	2,165,823.5						2,165,823.5
Louisiana.	50,846.2		70,556.1		1,598,383.9	738,195.1	2,457,981.3
Maryland.	3,977,715.2		32,355.8		743.0	460.3	4,011,274.3
3d Massachusetts.	596,532.2		118,158.4		1,091,257.6		1,805,948.2
1st Michigan.					1,158,964.6	826,956.8	1,985,921.4
1st Missouri.	45,413.8						45,413.8
6th Missouri.	252,917.5						252,917.5
Montana.	220.1						220.1
Nebraska.	642,466.3	46,175.4			932,302.7	185,931.5	1,806,875.9
New Hampshire.		10,031.7					10,031.7
1st New York.			116,454.0		2,256,036.9	991,877.2	3,364,368.1
14th New York.	710,562.6		384,927.8	236.3	1,228,059.2	177,872.6	2,501,658.5
21st New York.	442,530.6		13,912.7		114,782.5	15,205.0	586,430.8
28th New York.	6,900.6						6,900.6
4th North Carolina.	4,561.3						4,561.3
5th North Carolina.	25,507.3						25,507.3
1st Ohio.	5,218,118.4		361,567.4	582.9	1,647,525.9	254,192.9	7,481,987.5
10th Ohio.	16,162.9		1,288.9				17,451.8
11th Ohio.	9,826.7						9,826.7
18th Ohio.	86,068.6						86,068.6
1st Pennsylvania.	713,757.2						713,757.2
9th Pennsylvania.	424,337.7						424,337.7
12th Pennsylvania.	78,466.1						78,466.1
23d Pennsylvania.	4,147,260.1		637.1				4,147,897.2
South Carolina.	40.0						40.0
Tennessee.	1,003,835.7				3,413.2	1,007,248.9	
2d Virginia.	374,779.5						374,779.5
6th Virginia.	336,019.6						336,019.6
West Virginia.	225,697.5						225,697.5
1st Wisconsin.	173,836.5		275,186.5		1,093,877.7	497,908.9	2,040,809.6
Total.	55,630,945.9	660,961.2	2,947,327.9	197,874.9	44,748,080.2	8,099,982.8	112,285,172.9
GENERAL BONDED WAREHOUSES.							
1st California.	1,450,886.7	17,984.2	4,661.7		1,881,610.0	11,219.2	3,366,361.8
6th California.	89,628.6		792.8		152,324.1		242,745.5
Colorado.	98,758.5				5,925.3	14,319.2	119,003.0
Hawaii.	10,399.2		2,076.4		20,822.6		33,298.2
2d Kentucky.	31,562.0						31,562.0
5th Kentucky.	279,376.5	1,944.6	44,617.7		181.6		326,120.4
7th Kentucky.	88,541.0						88,541.0
6th Missouri.	461,216.4	2,013.1			57,773.3	48,727.3	569,730.1
Oregon.	112,168.8	713.3			155,050.8	10,940.0	278,872.9
23d Pennsylvania.	9,692.5						9,692.5
2d Virginia.	47,867.0						47,867.0
Total.	2,680,097.2	22,655.2	52,148.6		2,273,687.7	85,205.7	5,113,794.4
Grand total.	55,311,043.1	683,616.4	42,999,476.5	197,874.9	47,021,767.9	8,185,188.5	117,398,967.3

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF SPIRITS TAX-PAID AND TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND, DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

District.	Whisky.	Rum.	Total.
Georgia.	778.6		778.6
First Illinois.	174.7		174.7
Fifth Illinois.	283,279.3		283,279.3
Eighth Illinois.	84,827.5		84,827.5
Sixth Indiana.	78,077.3		78,077.3
Seventh Indiana.	10,648.6		10,648.6
Second Kentucky.	665,264.5		665,264.5
Fifth Kentucky.	2,933,849.9		2,933,849.9
Sixth Kentucky.	524,297.6		524,297.6
Seventh Kentucky.	1,254,994.2		1,254,994.2
Eighth Kentucky.	571,870.6		571,870.6
Louisiana.	436.9		436.9
Maryland.	65,371.0		65,371.0
Third Massachusetts.	6,572.2		6,572.2
Sixth Missouri.	90,179.3		90,179.3
Nebraska.	35,342.6		35,342.6
Twenty-first New York.	7,178.0		7,178.0
First Ohio.	306,857.5		306,857.5
Tenth Ohio.	488,806.8		488,806.8
First Pennsylvania.	35,910.2		35,910.2
Ninth Pennsylvania.	3,027.3		3,027.3
Twenty-third Pennsylvania.	1,510,045.6		1,510,045.6
Tennessee.	76.8		76.8
West Virginia.	14,062.2		14,062.2
First Wisconsin.	10,830.2		10,830.2
Total.	8,979,187.2	6,572.2	8,985,759.4

SPIRITS UPON WHICH TAX WAS PAID BY STAMP DURING THE FISCAL YEARS ENDED JUNE 30, 1909, AND JUNE 30, 1910.

Fiscal year ended June 30—		
	1909.	1910.
Withdrawn tax-paid from distillery warehouses.	103,524,287.1	112,285,172.9
Withdrawn tax-paid from general bonded warehouses.	4,803,452.1	5,113,794.4
Withdrawn tax-paid for bottling in bond.	6,365,830.0	8,985,759.4
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation.	114,236.6	140,359.4
Porto Rican rum, tax-paid by stamp.	19,460.0	41,908.3
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess.	68,733.6	10,710.7
Fruit brandy tax-paid withdrawn from special bonded warehouses.	1,593,130.7	2,014,420.7
Fruit brandy tax-paid at fruit distilleries.	243,985.0	178,470.7
Total quantity of spirits tax-paid.	116,733,124.1	128,770,596.5

WITHDRAWAL OF DISTILLED SPIRITS DURING THE FISCAL YEAR
ENDED JUNE 30, 1910, 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, 1910, 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, 1909, and produced during the fis- cal year ended June 30, 1910.	Withdrawn during the year ended June 30, 1910.	Remaining in warehouses June 30, 1910.
Spring of 1901.....	125,617.0	125,617.0
Fall of 1901.....	632,930.0	632,930.0
Spring of 1902.....	3,810,084.4	3,740,516.4	69,568.0
Fall of 1902.....	1,234,752.7	653,657.2	581,065.5
Spring of 1903.....	7,952,822.9	3,543,936.9	4,408,886.0
Fall of 1903.....	1,674,412.2	704,980.4	969,425.8
Spring of 1904.....	9,607,822.9	4,006,606.7	5,601,216.2
Fall of 1904.....	3,457,599.2	1,495,060.3	1,962,538.9
Spring of 1905.....	22,431,337.1	10,445,850.0	11,985,487.1
Fall of 1905.....	6,695,445.7	3,071,778.9	3,623,666.8
Spring of 1906.....	31,074,412.3	9,663,487.5	21,410,924.8
Fall of 1906.....	10,862,035.0	2,184,842.8	8,677,192.8
Spring of 1907.....	43,054,623.7	7,200,147.9	35,854,475.8
Fall of 1907.....	8,087,459.7	1,411,600.6	6,675,859.1
Spring of 1908.....	22,653,502.5	3,082,019.2	19,571,483.3
Fall of 1908.....	9,943,053.9	3,049,244.8	6,893,809.1
Spring of 1909.....	45,843,522.2	8,593,434.6	37,250,087.6
Fall of 1909.....	59,884,507.9	46,329,973.4	13,554,534.5
Spring of 1910.....	96,353,018.5	41,934,565.2	54,418,453.3
Total.....	385,378,960.4	151,870,285.8	233,508,674.6

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama.....	2,096.2	2,096.2
Arkansas.....	1,472.1	1,472.1
1st California.....	26.5	26.5
4th California.....	64.5	64.5
6th California.....	54.4	54.4
Connecticut.....	266.2	2,225.2	2,491.4
Florida.....	532.6	532.6
Georgia.....	4,351.6	4,351.6
Hawaii.....	2.6	2.6
1st Illinois.....	5,957.3	5,957.3
5th Illinois.....	574,881.6	67.8	83.8	59,504.4	518.9	635,056.0
8th Illinois.....	55,643.9	8	32,042.4	518.6	88,205.7
6th Indiana.....	220,039.18	1,185.9	20,473.9	114.1	241,813.8
7th Indiana.....	82,205.9	2.9	33.9	54,327.1	179.5	136,748.9
Kansas.....	1,289.1	1,289.1
2d Kentucky.....	550,000.1	550,000.1
5th Kentucky.....	2,906,435.0	2,906,435.0
6th Kentucky.....	580,378.2	4,474.0	263.4	16.8	591,132.4
7th Kentucky.....	895,535.0	895,535.0
8th Kentucky.....	725,010.4	725,010.4
Louisiana.....	9,634.4	7,433.8	733.6	17,801.8
Maryland.....	1,008,297.1	57.2	1,008,354.3
3d Massachusetts.....	39,375.4	982.3	1,936.4	594.2	42,294.1
1st Michigan.....	529.0	1,123.2

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1910—Continued.

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES—con.							
1st Missouri.....	4,457.7	2,679.1	19.4	4,457.7
6th Missouri.....	59,228.6	59,228.6
Montana.....	16.2	16.2
Nebraska.....	41,075.7	28.0	2,679.1	19.4	43,802.2
New Hampshire.....	789.0	789.0
1st New York.....	42,929.1	8.1	9,744.6	78.3	9,822.9	51,578.6
14th New York.....	43,020.5	31.6	7,753.6	857.8	468.5	43,528.5
21st New York.....	1,864.8	7.9	1,864.8
23rd New York.....	462.5	462.5
4th North Carolina.....	2,841.8	2,841.8
5th North Carolina.....	430,314.3	398.0	7,441.1	7.0	438,160.4
1st Ohio.....	117,997.1	13.4	118,010.5
10th Ohio.....	1,834.4	1,834.4
11th Ohio.....	13,035.9	13,035.9
18th Ohio.....	210,257.0	210,257.0
1st Pennsylvania.....	98,421.6	98,421.6
9th Pennsylvania.....	16,432.9	16,432.9
23d Pennsylvania.....	1,404,300.0	51.2	1,404,447.2
South Carolina.....	8.6	8.6
Tennessee.....	94,795.2	113.9
2d Virginia.....	280.5	280.5
6th Virginia.....	13,524.6	13,524.6
West Virginia.....	67,050.5	67,050.5
1st Wisconsin.....	26,390.4	426.6	5,287.2	422.8	32,547.0
Total.....	10,320,725.3	44,641.0	4,292.7	1,304.4	210,006.2	4,171.5	10,585,141.1
GENERAL BONDED WAREHOUSES.							
1st California.....	269,835.5	735.6	115.3	3,780.7	105.7	274,572.8
6th California.....	15,158.0	9.4	547.3	15,714.7
Colorado.....	12,853.1	70.1	227.3	13,150.5
Hawaii.....	2,190.9	38.0	1.6	2,230.5
2d Kentucky.....	11,295.9	11,295.9
5th Kentucky.....	55,194.4	269.7	55,463.7
7th Kentucky.....	22,914.1	22,914.1
6th Missouri.....	69,964.3	136.1	21.6	70,143.2
Oregon.....	16,106.6	79.1	336.9	37.1
23d Pennsylvania.....	1,575.3	827.9	1,575.3
Total.....	477,914.7	1,220.5	162.7	4,753.2	391.3	484,447.4
Grand total.....	10,798,640.6	45,861.5	4,455.4	1,304.4	214,764.4	4,562.8	11,069,588.5

EXPORTATION OF DISTILLED SPIRITS.

1. BY DISTRICTS AND KINDS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES.						
Connecticut.....	1	145.4
5th Illinois.....	971.3	1,692.7	2,664.0
Eighth Illinois.....	4,399.5	4,399.5
Seventh Indiana.....	247.1	1,213.5	1,460.6
Second Kentucky.....	2,212.9	2,212.9
Fifth Kentucky.....	66,024.0	66,024.0
Sixth Kentucky.....	1,613.4	1,613.4
Seventh Kentucky.....	3,312.4	3,312.4
Eighth Kentucky.....	4,583.7	4,583.7

1. BY DISTRICTS AND KINDS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1910—Continued.

District.	Whisky.	Rum.	Gin.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES—continued.						
Louisiana.....	3,185.9			12,778.8	16,858.8	32,823.5
Maryland.....	2,299.4					2,299.4
Third Massachusetts.....		1,254,157.1				1,254,157.1
First Michigan.....				158,228.1		158,228.1
Nebraska.....	155.7					155.7
First New York.....				267.6	527.5	795.1
First Ohio.....	671.6		99.1			770.7
Twenty-third Pennsylvania.....	219.0					219.0
Total.....	85,496.4	1,254,157.1	244.5	177,366.7	18,599.8	1,535,864.5
GENERAL BONDED WAREHOUSES.						
First California.....	2,248.5					2,248.5
Fifth Kentucky.....	1,415.2					1,415.2
Total.....	3,663.7					3,663.7
Withdrawn to be exported in bottles.....	30,461.5					30,461.5
Grand total.....	119,621.6	1,254,157.1	244.5	177,366.7	18,599.8	1,569,989.7

2. By FOREIGN COUNTRIES AND KINDS.

[Quantities in taxable gallons.]

Exported to—	Whisky.	Rum.	Gin.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES.						
Bahama Islands.....	34.5					34.5
Bermuda.....	1,640.3			4,399.5		6,039.8
Canada.....	4,042.8	11,376.8		158,228.1		173,647.7
China.....		28,662.9		1,606.1		30,269.0
Costa Rica.....	54.0					54.0
Cuba.....	1,005.2					1,005.2
Denmark.....	105.9					105.9
England.....	568.2	1,182,253.7		86.6		1,182,908.5
France.....	312.4					312.4
Germany.....	50,402.6	27,672.5				78,075.1
Guatemala.....	218.0					218.0
Honduras.....	189.1					5,293.8
Hungary.....	31.8					31.8
Italy.....	249.0					249.0
Japan.....		4,191.2				4,191.2
Mexico.....	32,427.1		99.1		1,213.5	33,739.7
Nicaragua.....	5,059.1			7,674.1	16,858.8	30,213.0
Philippine Islands.....	14,048.0		145.4			14,193.4
Republic of Panama.....	8,194.2					8,721.7
San Salvador.....	254.0					254.0
Santo Domingo.....				267.6		267.6
Tax-paid.....	164.4					164.4
Total.....	119,621.6	1,254,157.1	244.5	177,366.7	18,599.8	1,569,989.7

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, 1910.

[Quantities in taxable gallons.]

District.	Whisky.
Fifth Illinois.....	1,114.9
Second Kentucky.....	5,816.0
Fifth Kentucky.....	12,765.1
Sixth Kentucky.....	352.6
Seventh Kentucky.....	2,760.9
Eighth Kentucky.....	1,261.8
Twenty-third Pennsylvania.....	4,294.3
Tennessee.....	1,519.8
West Virginia.....	546.1
Total.....	30,461.5

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, 1910.

[Quantities in taxable gallons.]

District.	Whisky.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES.				
First California.....				45,801.9
Fifth Illinois.....	623.7		68,854.3	69,478.0
Eighth Illinois.....		238,432.2	57,438.8	295,871.0
Sixth Indiana.....	0.2	619.0	35,208.8	35,828.0
Seventh Indiana.....			6,188.9	6,188.9
Second Kentucky.....	811.0			811.0
Fifth Kentucky.....	37.8			37.8
Sixth Kentucky.....	435.4			435.4
Louisiana.....		44,124.7	6,522.4	50,647.1
Maryland.....		180.5	39.1	270.1
Third Massachusetts.....		6,678.3		6,678.3
First Michigan.....		142,909.1	267.8	143,176.9
Nebraska.....		15,776.3	272.6	16,048.9
First New York.....		1,115,911.1	192,310.1	1,308,221.2
Fourteenth New York.....			2,484.5	2,484.5
First Ohio.....			13,199.4	13,199.4
First Pennsylvania.....		3		3
Twenty-third Pennsylvania.....	6.1			5.1
First Wisconsin.....		89.7	7,923.4	8,013.1
Total.....	1,290.3	1,611,146.5	390,760.1	2,003,196.9
GENERAL BONDED WAREHOUSES.				
First California.....	157.0	15,754.9	3,044.9	18,956.8
Sixth California.....		1,678.4		1,678.4
Colorado.....			444.8	444.8
Fifth Kentucky.....	270.8		1,955.0	270.8
Sixth Missouri.....				1,955.0
Total.....	427.8	19,388.3	3,489.7	23,805.8
Grand total.....	1,718.1	1,630,534.8	394,249.8	2,026,502.7

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, 1910.

[Quantities in taxable gallons.]

District.	Rum.	Alcohol.	Commercial alcohol.	Aggregate.
REMOVED FROM DISTILLERY WAREHOUSES.				
First California.....		568,560.7		568,560.7
Sixth California.....		117,148.9		117,148.9
Fifth Illinois.....		28,345.7		28,345.7
Eighth Illinois.....		122,796.3		116,075.1
Louisiana.....		27,923.0		682,671.3
Third Massachusetts.....	5,703.9	292,392.2	6,222,705.0	6,250,628.0
First New York.....		212,777.0		298,096.1
First Wisconsin.....				212,777.0
Total.....	5,703.9	1,252,794.9	7,034,356.4	8,292,855.2
REMOVED FROM GENERAL BONDED Ware- HOUSES.				
First California.....		7,024.2		7,024.2
Hawaii.....		97.3		97.3
Total.....		7,121.5		7,121.5
REMOVED FROM CISTERNS ROOMS OF DISTILLERIES BY PIPE LINES.				
Eighth Illinois.....			414,423.9	414,423.9
Sixth Indiana.....			674,321.7	674,321.7
Sixth Kentucky.....				110,636.6
Third Massachusetts.....	110,636.6		693,750.5	1,106,511.8
412,761.3				
Total.....	523,397.9		1,782,496.1	2,305,894.0
Grand total.....	523,101.8	1,259,916.4	8,816,852.5	10,605,870.7

1. *U. S. Fish Commission*, 1874-1881; *U. S. Fish Commission*, 1882-1887.

On hand in casks, June 30, 1910, completely denatured alcohol, 2,963.71 gallons.

b On hand in casks, June 30, 1910, completely denatured alcohol, 15,228.54 gallons.
c Experimental distillery at Department of Agriculture, Washington, D. C.

Experimental distillery, Department of Agriculture, Washington, D. C.

On hand in casks, June 30, 1910, completely denatured alcohol, 3,228.95 gallons.

On hand in cases, June 30, 1910, specially denatured alcohol, 3,181.11 gallons.

Statement of denatured alcohol received by manufacturers and dealers during the twelve months ended June 30, 1910.

[Quantities in wine gallons.]

District.	Manufacturers using completely denatured alcohol.			Manufacturers using specially denatured alcohol.			Wholesale dealers in completely denatured alcohol.			Retail dealers in completely denatured alcohol.		Wholesale dealers in specially denatured alcohol.		
	Number in district.	Quantity received.	Recovered and re-stored on manufacturers' premises.	Number in district.	Quantity received.	Recovered and re-stored on manufacturers' premises.	Shipped to restoring and redenaturing plants.	Number in district.	Received.	Sold and removed.	Number in district.	Received.	Number in district.	Received.
Alabama.....								4	1,648.12	1,505.83	140	240.30		
Arkansas.....								2	22.95	22.95	97	1,176.74		
1st California.....	8	114,354.78		5	36,052.62			28	549,177.09	521,507.45	752	407,152.67		
4th California.....	1	3,903.47						1	4,960.97	4,611.52	461	11,641.92		
6th California.....								18	176,612.43	164,952.38	565	65,924.55		
Colorado.....	2	6,605.35		1	390.03			14	40,918.98	42,125.58	433	29,712.75		
Connecticut.....				64	203,021.09	8,791.64	90,930.47	33	92,674.60	95,202.38	504	47,140.96	3	163,753.59
Florida.....				1	83.21			2	159.06	159.06	162	6,595.59		
Georgia.....	2	1,744.90		4	405.17			4	2,451.89	2,079.89	170	5,791.63		
Hawaii.....								3	1,289.72	1,264.61	14	1,180.13		
1st Illinois.....	90	104,911.41		76	434,137.93			37	389,537.92	384,731.58	743	105,631.86	4	154,196.97
5th Illinois.....				1	286.37			10	82,053.09	77,046.55	194	4,820.24		
8th Illinois.....	3	6,991.39		2	91.35			4	1,332.00	1,472.45	440	8,891.15		
13th Illinois.....											102	2,303.16		
6th Indiana.....	21	9,602.94		14	15,060.59			18	43,213.99	36,525.08	391	19,744.77	1	12,791.32
7th Indiana.....								2	2,903.60	2,723.25	43	2,517.03		
3d Iowa.....				2	668.21			2	7,587.01	7,365.55	689	16,882.78		
4th Iowa.....				1	15,028.94			5	10,333.75	8,665.03	572	23,438.27		
Kansas.....								3	4,634.78	4,875.18	423	9,440.06		
2d Kentucky.....											80	719.48		
5th Kentucky.....				5	28,642.15			4	39,400.11	37,813.57	81	8,285.57		
6th Kentucky.....				4	2,013.65						19	47.51		
7th Kentucky.....				1	65.75						37	436.44		
8th Kentucky.....											30	513.24		
Louisiana.....	1	1,155.50		1	831.37									
Maryland.....	17	33,172.57		11	10,705.94	2,278.94		7	86,551.97	85,907.72	219	63,516.73		
3d Massachusetts.....	113	260,904.63		63	229,950.12		3,696.88	14	108,100.10	105,650.63	333	32,816.49		
1st Michigan.....	6	48,191.52		18	61,839.75	106,143.77		66	485,676.15	450,980.07	1,490	188,860.08	3	146,584.57
4th Michigan.....	16	21,309.73		25	38,431.53			3	47,984.22	46,525.52	437	44,286.97	1	8,221.73
Minnesota.....	6	992.86		6	13,056.02			5	20,942.18	21,612.49	348	9,809.93	1	24,877.79
1st Missouri.....	1	5,713.87	36,208.60	19	145,680.00			13	105,588.44	96,330.37	584	45,445.76	1	11,919.65
6th Missouri.....				1	863.06			6	76,214.55	70,949.12	264	19,065.48	1	4,643.24
Montana.....								11	46,140.09	41,728.77	295	14,728.63		
								4			297	12,215.78		
Nebraska.....														
New Hampshire.....	14	4,290.23		2	7,975.93			5	24,743.61	20,215.03	583	17,470.59		
1st New Jersey.....	10	11,056.05		5	6,230.03			16	22,134.85	22,445.85	1,608	36,981.86		
5th New Jersey.....	69	163,094.08		45	494,706.66	474,687.96		3	1,240.43	1,240.43	255	4,925.74		
New Mexico.....								11	36,311.63	46,891.96	426	25,205.29		
New York.....											120	1,940.92		
1st New York.....	28	43,327.11		45	262,915.83	5,162.25	1,596.32	9	14,493.44	14,022.41	338	24,522.01		
2d New York.....	18	35,136.21		30	123,369.07			24	707,893.01	708,930.11	100	95,270.91	1	718,143.21
3d New York.....	11	10,852.70		25	73,406.81			8	31,126.55	31,126.04	303	35,173.47		
14th New York.....	8	35,070.08		20	103,064.30			5	10,635.33	10,216.79	474	21,906.14		
21st New York.....	8	12,204.02		6	6,680.51			8	30,735.35	28,773.48	352	16,545.25		
28th New York.....	18	32,463.78		17	25,508.32	1,685.90		14	81,649.97	80,911.10	353	30,061.25	1	4,778.81
4th North Carolina.....	1	807.88		8	123,126.15						62	2,155.09		
5th North Carolina.....				13	131,719.99						74	4,022.64		
North and South Dakota.....								3	3,615.37	3,291.07	439	13,996.71		
1st Ohio.....	28	57,007.38		17	28,239.12			10	108,748.26	106,131.27	133	6,087.67	1	2,179.55
10th Ohio.....	3	2,158.08		1	255.99			3	6,817.51	6,766.41	236	4,673.71		
11th Ohio.....	5	11,759.74		1	6,727.06			4	6,918.97	6,456.39	110	5,506.93		
18th Ohio.....	23	32,368.00		12	17,191.00			10	68,921.00	69,214.00	353	20,294.00	1	14,925.00
Oregon.....	2	2,590.03						10	40,464.50	31,485.37	388	28,868.34		
1st Pennsylvania.....	37	27,385.47		36	182,231.82		2,433.01	27	255,571.31	244,461.76	659	49,827.33	4	71,539.85
9th Pennsylvania.....	2	28,944.86		4	1,451.68			16	5,824.25	5,204.93	148	5,559.19		
12th Pennsylvania.....	10	12,610.04		3	1,128.32			6	37,770.59	34,405.26	233	12,142.30	1	78,630.83
23d Pennsylvania.....	13	2,860.00		9	75,686.93			1	704.48	704.48	91	5,198.45		
South Carolina.....				6	1,531.61			4	5,221.19	5,240.14	148	6,135.77		
Tennessee.....								6	8,710.47	8,484.89	302	4,190.31		
2d Texas.....	1	107.33		1	48.00			5	5,296.41	4,722.55	220	3,254.05		
2d Virginia.....	2	2,638.22		11	15,765.56			6	1,952.23	1,952.23	98	5,780.53		
Washington.....				10	657.74			4	48,906.87	44,621.04	619	48,870.87		
West Virginia.....	10	889.70		1	619.38			3	235.14		67	1,733.77		
1st Wisconsin.....	33	25,062.44		14	47,731.22			10	43,066.84	37,763.41	481	29,517.29		
2d Wisconsin.....	3	880.45						1	2,396.03	2,381.99	313	8,540.04		
Total.....	644	41,175,127.80	36,208.60	674	b2,986,597.49	658,750.46	98,656.08	581	c4,040,121.35	c3,892,361.67	21,304	b1,800,179.95	24	a1,418,186.11

^a Including alcohol received from dealers and alcohol in transit June 30, 1909.^b Including alcohol received from wholesale dealers.^c Including alcohol received from other dealers and alcohol in transit June 30, 1909.^d Not including alcohol in transit June 30, 1909.

DIFFERENT KINDS OF SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES.							
Sixth Indiana.....	743.8		148.2	716.6	1,917.3		2,809.3
Seventh Indiana.....	3,348.7		142.8	39,575.0			43,783.1
Second Kentucky.....	103.1						103.1
Seventh Kentucky.....	1,130.3						1,130.3
Eighth Kentucky.....	1,134.5						1,134.5
Maryland.....	10,579.3		434.3				11,013.6
Third Massachusetts.....		19,290.9					19,290.9
First New York.....					535.9	7,087.2	7,623.1
Fourteenth New York.....	784.3				346.1		1,130.4
Twenty-first New York.....	7,511.7		46.2				7,557.9
First Ohio.....	848.1						848.1
First Pennsylvania.....	2,975.5						2,975.5
Twenty-third Pennsylvania.....	1,457.3						1,457.3
Tennessee.....	2,609.0						2,609.0
Total.....	33,225.6	19,290.9	771.5	716.6	42,374.3	7,087.2	103,466.1
GENERAL BONDED WAREHOUSE.							
First California.....	11,278.6		769.4		12,260.7		24,308.7
Grand total.....	44,504.2	19,290.9	1,540.9	716.6	54,635.0	7,087.2	127,774.8

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, 1910, BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES.					
Florida.....	6.0				6.0
Fifth Illinois.....	94.7				94.7
Sixth Indiana.....	7.5				7.5
Seventh Indiana.....	.4				.4
Kansas.....	1,638.3				1,638.3
Second Kentucky.....	55.7				55.7
Fifth Kentucky.....	1,182.8				1,182.8
Sixth Kentucky.....	332.8				332.8
Seventh Kentucky.....	72.6				72.6
Eighth Kentucky.....	1,883.2				1,883.2
Louisiana.....	1.3				1.3
Third Massachusetts.....		1,103.9	2.0		1,105.9
Twenty-first New York.....	.1				.1
Fourth North Carolina.....	93.7				93.7
Fifth North Carolina.....	30,679.7				30,679.7
Eighteenth Ohio.....	11,407.7				11,407.7
First Pennsylvania.....	1.9				1.9
Ninth Pennsylvania.....	.5				.5
Twenty-third Pennsylvania.....	200.9				200.9
South Carolina.....	95.4				95.4
Tennessee.....	12,150.9				12,150.9
Sixth Virginia.....	1,257.1				1,257.1
First Wisconsin.....	1.8		.4		2.2
Total.....	61,165.0	1,103.9	2.4	2.9	62,274.2
GENERAL BONDED WAREHOUSE.					
First California.....		47.0			47.0
Grand total.....	61,212.0	1,103.9	2.4	2.9	62,321.2

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, 1910.

[Quantities in taxable gallons.]

District.	Fire.	Seized.	Stolen.	Errors in gauge.	Other casualty.	Aggregate.
DISTILLERY WAREHOUSES.						
Florida.....						6.0
Fifth Illinois.....						2.0
Sixth Indiana.....						7.5
Seventh Indiana.....						.4
Kansas.....						1,638.3
Second Kentucky.....	28.2					27.5
Fifth Kentucky.....						1.3
Sixth Kentucky.....						332.8
Seventh Kentucky.....						72.6
Eighth Kentucky.....						49.2
Louisiana.....						4.2
Third Massachusetts.....						2.0
Twenty-first New York.....						.1
Fourth North Carolina.....						93.7
Fifth North Carolina.....						30,679.7
Eighteenth Ohio.....	11,407.7					11,407.7
First Pennsylvania.....						1.9
Ninth Pennsylvania.....						.5
Twenty-third Pennsylvania.....						10.2
South Carolina.....						190.7
Tennessee.....						200.9
Sixth Virginia.....	12,024.7					95.4
First Wisconsin.....						788.2
Total.....	26,484.9	32,204.1				62,274.2
GENERAL BONDED WAREHOUSE.						
First California.....						47.0
Total.....	26,484.9	32,204.1				62,321.2

DIFFERENT KINDS OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR TRANSFER TO GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol.	Commercial alcohol.	Aggregate.
First California.						
Fourth California.....	5,713.8		305.2	1,505,875.2		1,511,894.2
Connecticut.....						2,713.3
Fifth Illinois.....	558,275.4		3,585.2			3,585.2
Eight Illinois.....	95,078.8		1,324.4	578,006.4	25,186.1	1,162,792.3
Seventh Indiana.....	67,497.1					67,497.1
Second Kentucky.....	222,740.0					222,740.0
Fifth Kentucky.....	843,087.4					843,087.4
Sixth Kentucky.....	119,933.7		699.4			120,633.1
Seventh Kentucky.....	205,993.8					205,993.8
Eighth Kentucky.....	158,587.7					158,587.7
Louisiana.....	53,444.6		667.1			54,111.7
Third Massachusetts.....		21,629.1				21,629.1
Sixth Missouri.....	20,373.5					20,373.5
Nebraska.....	157,329.5		730.6	152,279.8	41,887.3	352,227.2
First Ohio.....	83,584.8		45,680.0	5,656.8		134,891.6
First Pennsylvania.....	13,032.4					13,032.4
Twenty-third Pennsylvania.....	133,890.7					133,890.7
Second Virginia.....	229,692.8					229,692.8
Sixth Virginia.....	61,665.5					61,665.5
Total.....	3,026,891.0	28,042.3	52,292.5	2,338,747.1	96,709.2	5,542,682.1

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEAR ENDED JUNE 30, 1910.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama.....	6,608.4					6,608.4	
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.....	13,878.8		44,404.9				58,343.7
Florida.....	7,569.6						7,569.6
Georgia.....	44,141.0			522.3			44,663.3
Hawaii.....							9,493.7
1st Illinois.....	94,267.6						94,267.6
5th Illinois.....	10,821,054.4		3,935.0		67,547.3	47,700.0	10,940,237.3
8th Illinois.....	1,823,241.3			46.5	287,591.8	53,925.6	2,166,805.2
6th Indiana.....	4,423,944.0		697.9	7,117.5	11,834.8	3,092.6	4,447,286.8
7th Indiana.....	1,186,897.7			6,941.6	85,508.5	1,094.7	1,280,442.5
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		451.9	1,670.2	13,881,347.0
7th Kentucky.....	25,941,855.3						25,941,855.3
8th Kentucky.....	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.....		716,466.1	20,285.0		145,669.4		882,421.1
1st Michigan.....	62,119.0				124,184.2	98,181.3	222,365.5
1st Missouri.....	978,238.2						62,119.0
6th Missouri.....	21,492.9						978,238.2
Montana.....	717,215.9		7,991.4		176,864.3	80,726.6	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	870,445.5
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
5th North Carolina.....	9,053.3						9,053.3
1st Ohio.....	8,119,827.3		18,958.7		21,744.4	20,994.0	8,181,524.4
10th Ohio.....	3,443,504.9		1,960.2				3,445,465.1
11th Ohio.....	14,227.3						14,227.3
18th Ohio.....	252,254.6						252,254.6
1st Pennsylvania.....	4,574,497.0						4,574,497.0
9th Pennsylvania.....	1,712,524.7						1,712,524.7
12th Pennsylvania.....	1,260,543.6						1,260,543.6
23d Pennsylvania.....	31,911,600.1		365.7		9,584.9		31,921,550.7
South Carolina.....	143.3						143.3
Tennessee.....	1,577,853.1				2,788.5	1,580,641.6	
3d Texas.....			704.6				704.6
2d Virginia.....	25,922.4						25,922.4
6th Virginia.....	409,337.2						409,337.2
West Virginia.....	1,062,278.2						1,062,278.2
1st Wisconsin.....	505,745.5		13,614.7		67,820.2	7,220.9	594,401.2
Total.....	228,226,727.3	808,156.6	155,807.3	8,564.3	1,505,010.3	458,668.3	231,222,994.1
GENERAL BONDED WAREHOUSES.							
1st California.....	661,224.0	5,186.1	941.6		182,844.7	5,974.2	856,170.6
6th California.....	48,722.1	953.5	600.0		17,769.5		68,045.1
Colorado.....	48,455.9				1,696.2	4,460.5	54,612.6
Hawaii.....	10,025.9		336.6				11,344.2
5th Kentucky.....	670,558.7	2,664.2	3,859.3				677,082.2
7th Kentucky.....	105,898.2						105,898.2
6th Missouri.....	132,247.8	2,335.8			4,690.7	1,517.6	140,791.9
Oregon.....	71,659.2		972.3		40,876.5	9,121.8	122,629.8
23d Pennsylvania.....	13,952.4						13,952.4
2d Virginia.....	235,153.5						235,153.5
Total.....	1,997,897.7	12,111.9	5,737.5		248,859.3	21,074.1	2,285,630.5
Grand total.....	230,224,625.0	820,268.5	161,604.8	8,564.3	1,813,869.6	479,742.4	233,508,674.6

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN FROM, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1910.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS, AS DESIGNATED BY CIRCULAR NO. 722, PRODUCED, WITHDRAWN FROM, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES IN THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1910.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES.							
Re-entering in warehouses July 1, 1909.....	233,932,221.5	1,088,077.3	175,360.9	1,925.9	1,241,652.7	263,987.3	226,718,235.6
Produced and deposited in distillery warehouses during the year.....	82,463,894.0	1,730,551.8	2,985,455.5	206,534.3	50,703,845.9	15,841,370.9	153,931,632.4
Produced and removed to distillery warehouses direct from cistern rooms.....		523,307.9					2,305,894.0
Total.....	306,396,115.5	3,352,027.0	3,160,796.4	208,460.2	51,945,528.6	17,892,834.3	382,965,762.0
DISTILLERY WAREHOUSES.							
Dr.							
Re-entering in warehouses July 1, 1909.....	55,630,945.9	660,961.2	2,947,327.9	197,874.9	44,748,080.2	8,089,982.8	112,285,172.9
Produced and deposited in distillery warehouses during the year.....	8,979,187.2	6,572.2	1,304.4	210,006.2			8,985,179.4
Produced and removed to distillery warehouses direct from cistern rooms.....	10,320,725.3	44,641.0	4,292.7	1,611,146.5			10,355,141.1
Total.....	1,290.3						390,780.1
C.							
Withdrawn on payment of tax during the year.....	55,630,945.9	5,703.9					
Tax paid and bottled in bond.....	8,979,187.2	1,254,157.1	244.5				
Lost by leakage or evaporation during the year.....	1,254,157.1						
Withdrawn for scientific purposes and use of the United States Government.....	30,461.5						
Withdrawn for export in pack age.....	61,165.0		1,103.9				
In distillery warehouses direct from cistern rooms of distilleries.....	33,223.6		19,260.9	771.5			
Removed for export in pack age.....	28,026,891.0		28,042.3	52,292.5			
Transferred to holding warehouses for bottling in bond for export.....	28,226,727.3		808,156.6	155,807.3			
Lost by casualty, etc., during the year.....							
Withdrawn for transfer to manufacturing warehouses.....							
Withdrawn for transfer to general bonded warehouses.....							
Remaining in warehouses June 30, 1910.....							
Total.....	306,396,115.5	3,352,027.0	3,160,796.4	208,460.2	51,945,528.6	17,892,834.3	382,965,762.0

STATEMENT OF THE QUANTITY of Distilled Spirits, as Designated by Circular No. 723, PRODUCED, WITHDRAWN FROM, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES IN THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1910—Continued.

GENERAL BONDED WAREHOUSES		Distilled spirits.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
Dr.									
Remaining in warehouses July 1, 1908.		2,164,297.5	10,250.6	6,118.1		229,375.2	13,157.0	2,423,198.4	
Deposited during the year from distillery warehouses.		3,002,105.4	25,734.8	52,700.1		2,351,333.1	97,001.7	5,508,876.4	
Deposited during the year from general bonded warehouses in other districts.		52,663.0	2.2			32,959.8	8.7	35,622.8	
Excess ascertained on regauge.		9.3						22.3	
Total.		5,219,075.2	35,987.6	58,818.2		2,583,676.8	110,160.8	8,017,718.6	
Cr.									
Withdrawn on payment of tax during the year.		2,680,097.2	22,655.2	52,148.6		2,273,687.7	86,205.7	5,113,794.4	
Lost by leakage or evaporation.		477,914.7	1,220.5	162.7		4,758.2	391.3	484,447.4	
Withdrawn for scientific purposes and for use of United States.		427.8				19,388.3	3,489.7	23,305.8	
Withdrawn for denaturation from general bonded warehouses.		3,663.7				7,121.5		7,121.5	
Withdrawn for export.		11,278.6						3,683.7	
Withdrawn for transfer to manufacturing warehouses.		47,748.5						24,308.3	
Withdrawn for transfer to other general bonded warehouses.		1,997,889.7	12,111.9	5,737.5		12,200.7	27,801.1	75,349.6	
Lost by casualty and tax paid.		47.0						47.0	
Remaining in general bonded warehouses June 30, 1910.						248,859.3	21,074.1	2,285,680.5	
Total.		5,219,075.2	35,987.6	58,818.2		2,583,676.8	110,160.8	8,017,718.6	

SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES
DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

Distilled spirits.	Quantity.	Total.
Actually remaining in distillery warehouses July 1, 1909.	Gallons. 220,718,235.6	Gallons. 229,141,434.0
Actually remaining in general bonded warehouses July 1, 1909.	2,423,198.4	
Withdrawn from distillery warehouses for export and unaccounted for July 1, 1909.	139,981.5	
Lost by casualty, etc., from distillery warehouses and unaccounted for July 1, 1909.	569,694.0	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for July 1, 1909.	4,519.8	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for July 1, 1909.	130,832.5	
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for July 1, 1909.	10,500.8	
Deposited in distillery warehouses during the year.	153,931,632.4	864,528.6
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries.	2,305,894.0	
Received into general bonded warehouses during the year from distillery warehouses.	5,508,875.1	
Received into general bonded warehouses during the year from other general bonded warehouses.	85,622.8	
Excess found on regauge at general bonded warehouses during the year.	22.3	
Aggregate.	151,089,000.6	
Withdrawn from distillery warehouses, tax paid, during the year.	112,285,172.9	
Withdrawn from distillery warehouses, tax paid, for bottling in bond during the year.	8,985,759.4	
Withdrawn from general bonded warehouses, tax paid, during the year.	5,113,794.4	
Loss allowed on account of leakage or evaporation in distillery warehouses.	10,585,141.1	
Loss allowed on account of leakage or evaporation in general bonded warehouses.	484,447.4	
Withdrawn for scientific purposes and use of United States from distillery warehouses.	2,003,190.9	
Withdrawn for scientific purposes and use of United States from general bonded warehouses.	23,305.8	
Withdrawn free of tax from distillery warehouses for denaturation.	8,292,855.2	
Removed from cistern rooms of distilleries direct to denaturing warehouses.	7,121.5	
Withdrawn from distillery warehouses for bottling in bond for export.	2,305,894.0	
Loss allowed on account of leakage in transportation for export from distillery warehouses.	30,461.5	
Loss allowed on account of leakage in transportation for export from general bonded warehouses.	392.3	
Tax paid on loss or leakage in transportation for export from distillery warehouses.	1.6	
Exported from distillery warehouses, proofs of landing received.	1,535,031.7	
Exported from general bonded warehouses, proofs of landing received.	3,627.3	
Tax paid on spirits reported lost by casualty from distillery warehouses.	5,391.4	
Loss allowed on account of casualties from distillery warehouses.	564,433.0	
Leakage allowed on transfers to manufacturing warehouses from distillery warehouses.	5.3	
Tax paid on deficiencies in transfers to manufacturing warehouses from distillery warehouses.	37.0	
Deposited in manufacturing warehouses from distillery warehouses.	103,970.9	
Deposited in manufacturing warehouses from general bonded warehouses.	24,308.7	
Deposited in general bonded warehouses from distillery warehouses.	5,508,875.1	
Deposited in general bonded warehouses from general bonded warehouses in other districts.	85,622.8	
Tax paid on spirits lost in transit from distillery warehouses to general bonded warehouses.	578.5	
Lost by casualty from general bonded warehouses and tax paid.	47.0	
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1910.	140,411.5	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1910.	34.8	
Lost by casualty, etc., from distillery warehouses and unaccounted for June 30, 1910.	62,203.8	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for June 30, 1910.	3,972.7	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1910.	173,061.0	
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for June 30, 1910.	227.6	
Remaining in distillery warehouses June 30, 1910.	231,222,994.1	379,911.4
Remaining in general bonded warehouses June 30, 1910.	2,285,680.5	
Aggregate.	233,508,674.6	
	391,885,000.4	

SUMMARY OF MONTHLY STATEMENTS FURNISHED BY COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1910, 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.....	\$141,489,898.33
Excessive losses on spirits withdrawn free of tax for export, scientific purposes, etc., tax paid by receipt and charged on Form 58.....	5,982.24
Tax on spirits withdrawn during the fiscal year ended June 30, 1910, but included in the receipts for the fiscal year ended June 30, 1909.....	17,838.37
Tax on spirits withdrawn during the fiscal year ended June 30, 1910, but included in the receipts for the fiscal year ending June 30, 1911.....	14,747.48
Total.....	141,528,466.42

CR.

Tax on spirits reported regularly withdrawn, tax paid, from distillery warehouses, including spirits tax paid for bottling in bond.....	133,398,025.53
Tax on spirits reported regularly withdrawn, tax paid, from general bonded warehouses.....	5,625,173.84
Tax on brandy reported regularly withdrawn from special bonded warehouses, including brandy tax paid for bottling in bond.....	2,215,862.77
Tax paid by stamp on fruit brandy at fruit-brandy distilleries.....	196,317.77
Tax paid by stamp on Porto Rican rum.....	46,099.13
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.....	11,781.77
Tax paid on spirits during the fiscal year ended June 30, 1910, and included in the receipts for that year, but which were withdrawn during the fiscal year ended June 30, 1909.....	12,212.42
Tax paid on spirits during the fiscal year ended June 30, 1910, and included in receipts for that year, but which were withdrawn during the fiscal year ending June 30, 1911.....	22,993.19
Total.....	141,528,466.42

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, 1909 AND 1910, 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.]

Distilled spirits.	June 30, 1909.	June 30, 1910.	Increases.	Decreases.
In warehouses at the beginning of year.....	235,026,128.2	229,141,434.0	5,884,694.2	
Produced during the year.....	133,450,755.1	156,237,526.4	22,786,771.3	
Received into general bonded warehouses from distillery warehouses.....	5,794,489.5	5,594,520.2	199,909.3	
Total.....	374,271,372.8	390,973,480.6	16,702,107.8	
Withdrawn tax paid.....	108,327,739.2	117,398,967.3	9,071,228.1	
Withdrawn tax paid for bottling in bond.....	6,365,839.0	8,985,759.4	2,619,920.4	
Allowed as leakage.....	9,808,124.6	11,069,588.5	1,261,463.9	
Withdrawn for scientific purposes and use of United States.....	1,791,951.1	2,026,502.7	234,551.6	
Withdrawn for export.....	1,489,525.2	1,569,989.7	80,464.5	
Removed for denaturation.....	7,971,636.4	10,605,870.7	2,634,234.3	
Lost by casualty.....	3,497,538.4	62,321.2	3,435,217.2	
Removed to manufacturing warehouses.....	129,891.4	127,774.8	2,116.6	
Removed to other warehouses.....	5,747,693.5	5,618,031.7	129,661.8	
In warehouses at the end of the year.....	229,141,434.0	233,508,674.6	4,367,240.6	
Total.....	374,271,372.8	390,973,480.6	16,702,107.8	

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.]

Year.	Production.	Tax-paid withdrawals.	Leakage allowed.	Withdrawals for export.	Remaining in warehouses.
1901.....	124,520,599.8	99,191,721.5	7,065,348.7	1,930,754.0	152,733,138.0
1902.....	128,623,401.9	103,304,981.5	5,985,842.1	2,006,473.7	165,742,430.5
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	1,783,910.4	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	1,475,476.2	226,735,828.8
1907.....	168,573,913.2	134,031,067.7	9,127,207.7	1,586,602.6	245,438,616.0
1908.....	127,140,924.7	119,703,594.4	8,702,311.4	1,383,151.5	235,026,128.2
1909.....	133,430,755.1	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

STATEMENT, BY SEASONS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES, JUNE 30, 1910.

District.	Spring, 1902.	Fall, 1902.	Spring, 1903.	Fall, 1903.	Spring, 1904.	Fall, 1904.
DISTILLERY WAREHOUSES.						
Alabama.....						1,897.5
Connecticut.....						237.3
Georgia.....						94.8
First Illinois.....			2,079.8			
Fifth Illinois.....		1,310.0	5,091.7	1,055.9	6,508.1	10,703.2
Eighth Illinois.....				231.5	65,094.0	513.7
Sixth Indiana.....			454.4	13,923.9	6,336.4	15,512.0
Seventh Indiana.....				288.5	1,162.5	1,245.4
Second Kentucky.....	2,144.1	3,527.5	84,143.5	19,998.2	240,968.5	53,142.3
Fifth Kentucky.....	9,229.7	190,082.6	1,280,635.4	125,069.2	1,379,288.9	259,395.4
Sixth Kentucky.....	577.4	22,397.0	278,207.6	13,110.4	419,814.0	9,231.1
Seventh Kentucky.....		8,202.8	650,813.3	4,376.5	661,349.7	113,400.3
Eighth Kentucky.....	10,608.4	42,833.8	1,021,351.4	67,436.8	1,095,234.4	157,256.6
Louisiana.....		9,014.2	12,767.2	2,055.8	30,189.5	326.5
Maryland.....	37,008.3	106,944.1	217,593.2	238,390.1	469,246.3	529,987.1
Third Massachusetts.....	282.0	12,355.9	29,484.9	58,218.9	3,902.5	9,753.9
First Missouri.....			1,119.4		726.4	
Sixth Missouri.....		780.0	190.5	240.3	15,537.0	877.0
Nebraska.....		422.4	1,047.4		4,796.9	4,424.4
New Hampshire.....					483.3	471.2
Potomac New York.....		7,231.1	6,843.9	5,648.4	8,343.5	14,672.5
Twenty-first New York.....		8,055.3	37,032.0	16,217.7	69,191.3	
Twenty-eighth New York.....		185.8	785.3		9,040.9	2,519.8
Fifth North Carolina.....					2,071.6	
First Ohio.....	3,366.9	17,004.1	59,652.1	36,516.8	98,484.6	38,350.1
Twelfth Ohio.....			186.6	975.6		326.7
Eighteenth Ohio.....				387.4	1,233.8	1,922.7
First Pennsylvania.....	3,584.1	26,904.0	219,421.1	147,652.6	279,993.6	136,443.0
Ninth Pennsylvania.....		19,690.2	17,222.8	3,333.9	14,910.6	29,046.2
Twenty-third Pennsylvania.....				237.5	8,637.9	24,644.3
Tennessee.....	649.7	5,936.0	9,432.6	7,780.6	12,887.8	19,754.7
Sixth Virginia.....		473.1		407.5	1,051.2	5,171.0
West Virginia.....		2,033.6	57,646.5	6,894.9	38,618.6	57,316.7
First Wisconsin.....		2,923.2	3,669.9	48.7	900.1	1,195.4
Total.....	67,815.6	555,553.5	4,252,079.4	962,101.4	5,455,153.1	1,950,571.8
GENERAL BONDED WAREHOUSES.						
First California.....	1,042.8	3,860.0	66,071.0	1,592.2	66,026.7	6,988.2
Sixth California.....		232.1	1,726.8		4,997.7	
Colorado.....	235.7	465.2	2,275.0		3,390.2	
Hawaii.....			1,959.1		631.3	742.2
Fifth Kentucky.....	373.9	4,982.5	47,603.7	2,730.2	43,689.2	1,827.8
Seventh Kentucky.....		5,925.9	27,335.9		20,801.1	
Sixth Missouri.....		46.3	7,312.0	1,408.4	4,297.5	1,694.7
Oregon.....			7,712.0	1,181.6	2,229.4	524.3
Twenty-third Pennsylvania.....			1,790.1	413.0		189.9
Second Virginia.....						
Total.....	1,752.4	15,512.0	156,806.6	7,324.4	146,063.1	11,967.1
Grand total.....	39,568.0	581,065.5	4,408,886.0	969,425.8	5,601,246.2	1,962,596.9

STATEMENT, BY SEASONS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY
AND GENERAL BONDED WAREHOUSES, JUNE 30, 1910.—Continued.

District.	Spring, 1905.	Fall, 1905.	Spring, 1906.	Fall, 1906.	Spring, 1907.	Fall, 1907.
DISTILLERY WAREHOUSES.						
Alabama.			661.9	431.4		3,617.6
Arkansas.		46.2	96.1		52.9	
Fourth California.			1,143.9	513.1	1,763.3	6,811.8
Connecticut.						
Florida.						
Georgia.	476.4	145.6	5,055.6	8,413.0	4,220.0	18,810.8
First Illinois.	27,448.9	9,442.0	30,808.7			
Fifth Illinois.	76,134.1	165,247.2	261,657.8	514,304.4	689,655.9	497,601.1
Eighth Illinois.	4,943.3	28,147.8	76,566.6	36,487.4	42,419.1	31,001.9
Sixth Indiana.	13,002.1	25,567.9	97,061.2	125,353.3	275,895.1	174,348.9
Seventh Indiana.	7,834.9	1,012.7	4,430.5	10,380.1	38,266.2	29,834.3
Second Kentucky.	524,143.1	119,772.3	1,631,081.9	548,191.6	2,790,777.1	137,054.6
Fifth Kentucky.	2,948,622.8	538,515.8	339,291.3	1,554,061.5	10,085,108.3	1,085,268.9
Sixth Kentucky.	786,445.1	72,103.6	1,514,500.6	175,021.0	1,998,188.0	114,851.8
Seventh Kentucky.	1,827,529.8	119,997.6	2,974,109.6	1,023,656.7	4,197,652.1	513,439.0
Eighth Kentucky.	2,119,599.3	148,570.0	1,982,060.0	318,816.4	3,406,198.9	97,810.4
Louisiana.			3,605.1	6,319.4	15,099.8	78,850.6
Maryland.	1,354,804.5	848,468.4	2,480,001.7	1,238,321.9	8,728,738.0	636,250.6
Third Massachusetts.	3,964.9	12,625.8	6,519.7	15,033.4	59,939.9	63,485.2
First Missouri.			4,286.2	1,262.5	2,597.6	84.3
Sixth Missouri.	21,208.8	8,891.4	120,804.8	29,210.3	165,966.5	1,199.0
Montana.					138.2	1,919.5
Nebraska.	2,070.1	2,629.5	31,098.5		58,312.1	12,270.2
New Hampshire.	797.3		1,040.4	797.0	4,838.0	2,907.2
First New York.					92.9	
Fourteenth New York.	6,294.9	1,406.8	2,344.4	1,343.5	18,436.9	16,388.7
Twenty-first New York.	114,521.1	37,477.5	171,472.5	325.0	7,172.7	4,897.1
Fifth North Carolina.		96.5	47.5		1,649.1	178.3
First Ohio.	212,673.7	186,244.8	584,984.0	303,098.4	897,152.4	299,826.4
Tenth Ohio.	35,560.4	159,242.8	198,442.0	229,889.3	446,799.4	238,081.2
Eleventh Ohio.	97.4	3,688.6	698.8	6,249.0	506.9	
Eighteenth Ohio.	3,473.4	94.5	2,153.0	777.4	12,810.9	20,122.2
First Pennsylvania.	423,923.9	246,381.0	492,131.2	218,942.6	732,341.9	116,909.8
Ninth Pennsylvania.	106,244.6	87,433.3	225,338.0	81,731.8	240,606.5	55,308.0
Twelfth Pennsylvania.	18,035.7	24,747.3	155,661.0	158,599.1	197,734.1	177,969.3
Twenty-third Pennsylvania.	927,831.7	644,584.9	2,314,706.9	1,839,587.6	4,989,415.4	2,017,761.5
South Carolina.		48.5			94.8	
Tennessee.	64,758.9	30,559.3	158,928.4	83,675.8	268,661.2	111,454.2
Second Virginia.						92.8
Sixth Virginia.	24,753.8	10,522.8	40,918.9	12,099.5	80,310.2	18,000.8
West Virginia.	74,072.8	27,625.9	93,325.4	63,585.7	121,397.3	58,127.6
First Wisconsin.	4,672.8	3,382.8	8,061.7	11,962.7	23,792.0	19,604.4
Total.	11,735,940.5	3,564,824.9	21,037,167.4	8,618,611.4	35,025,320.5	6,662,290.0
GENERAL BONDED WAREHOUSES.						
First California.	120,039.6	23,983.1	173,969.1	16,622.6	75,633.3	2,048.3
Sixth California.	6,617.0		9,190.5	1,935.1	3,477.2	
Colorado.	5,184.7	753.4	12,251.0	570.0	7,802.6	373.3
Hawaii.	1,130.6		1,885.0		1,737.6	88.2
Fifth Kentucky.	62,891.9	21,112.0	124,417.8	29,819.1	91,418.2	
Seventh Kentucky.	37,446.0		14,389.3			
Sixth Missouri.	6,942.9	3,930.6	22,864.5	8,006.6	22,201.3	1,088.2
Oregon.	6,671.7	3,169.3	12,717.6	1,598.0	22,807.7	95.4
Twenty-third Pennsylvania.	1,384.0	4,776.3	5,198.0			
Second Virginia.	1,238.0	1,127.2	474.6		4,067.4	9,875.7
Total.	249,546.6	58,841.9	373,757.4	58,581.4	229,145.3	13,569.1
Grand total.	11,985,487.1	3,623,606.8	21,410,924.8	8,677,192.8	35,854,475.8	6,675,859.1

STATEMENT, BY SEASONS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY
AND GENERAL BONDED WAREHOUSES, JUNE 30, 1910.—Continued.

District.	Spring, 1908.	Fall, 1908.	Spring, 1909.	Fall, 1909.	Spring, 1910.	Aggregate.
DISTILLERY WAREHOUSES.						
Alabama.	4,186.8	44.4		6,427.3	9,837.5	6,608.4
Arkansas.		5,869.2		103.4	156,286.9	20,638.3
First California.	141.6					102,256.2
Fourth California.	185.1	3,845.4	15,874.6	13,142.0	14,827.3	194.5
Connecticut.						
Florida.	3,652.3	526.7	1,774.5	95.1	849.6	9,493.7
Hawaii.						
First Illinois.	555,632.9	971,358.8	1,360,304.2	1,954,573.1	3,866,007.9	10,040,237.3
Fifth Illinois.	45,387.9	212,657.3	389,744.3	164,830.7	1,065,528.9	2,166,805.2
Eighth Illinois.	302,630.0	385,132.5	729,784.3	552,065.2	1,705,204.9	4,447,286.8
Sixth Indiana.	23,949.1	42,450.2	129,526.5	187,524.8	802,182.0	1,240,442.2
Seventh Indiana.	1,622,617.2	399,737.4	2,630,329.4	880,947.6	3,649,170.8	15,337,747.1
Second Kentucky.	4,708,032.4	759,178.3	10,695,910.5	2,184,439.8	14,870,910.6	103,932,929.9
Fifth Kentucky.	1,202,181.8	72,454.8	2,365,000.3	650,691.8	4,206,451.6	6,13,851,347.0
Sixth Kentucky.	2,590,606.3	523,177.1	4,435,715.8	1,239,023.3	5,058,742.3	25,941,855.3
Seventh Kentucky.	1,117,929.3	137,305.7	2,503,092.8	260,349.1	2,760,334.3	17,240,848.5
Louisiana.	63,470.9					
Maryland.	1,601,025.0	698,384.3	2,562,543.9	891,671.7	2,684,643.6	20,323,622.6
Third Massachusetts.	57,589.5	30,971.8	83,812.4	68,872.9	365,577.6	882,421.1
First Michigan.						
First Missouri.	1,627.5	3,401.8	7,037.6	7,855.3	32,081.0	62,119.0
Sixth Missouri.	114,278.3	20,419.4	222,660.4	11,651.3	244,338.2	978,238.2
Montana.	4,170.4		239.5	6,304.2	1,636.4	7,024.7
Nebraska.	66,418.8	1,533.8	134,850.1	115,420.4	546,633.6	982,798.2
New Hampshire.	10,090.8					
First New York.				89.5	970.0	232,182.9
Fourteenth New York.	25,909.8	85,754.2	126,466.3	221,188.7	328,151.9	876,445.5
Twenty-first New York.	33,210.5	35,991.4	328,216.5		683,770.5	1,547,551.0
Twenty-eighth New York.						10,012.0
Fifth North Carolina.	275.7		214.8			9,063.3
First Ohio.	646,730.5	358,129.4	1,325,502.7	1,028,191.4	2,085,586.1	8,181,524.4
Tenth Ohio.	465,700.1	248,782.7	503,174.4	651,123.8	3,445,465.1	
Eleventh Ohio.	1,497.8					14,227.3
Eighteenth Ohio.	47,767.8	3,943.4	66,993.6	33,345.5	57,229.0	262,254.6
First Pennsylvania.	430,930.9	100,655.7	313,604.1	78,807.4	576,960.1	4,574,497.0
Ninth Pennsylvania.	167,651.4	99,900.7	242,451.3	84,230.3	217,475.1	1,712,524.7
Twelfth Pennsylvania.	84,207.9	127,198.8	127,709.1	100,045.6	36,599.8	1,200,543.0
Twenty-third Pennsylvania.	3,169,930.0	1,317,799.5	5,103,411.7	2,029,790.1	6,138,275.1	31,921,550.7
South Carolina.						143.3
Tennessee.	127,556.5	111,170.7	222,243.1	279,780.0	65,399.5	1,580,616.6
Third Texas.			365.8	338.8		704.6
Second Virginia.		44.1			1,903.9	23,881.6
Sixth Virginia.	16,350.7	19,592.2	26,897.5	32,809.6	114,787.2	409,337.2
West Virginia.	98,324.2	41,472.8	124,849.3	50,138.2	144,778.7	1,062,278.2
First Wisconsin.	78,808.0	16,528.8	155,810.9	64,924.9	198,864.3	594,401.2
Total.	10,519,929.2	6,858,547.5	36,942,149.2	13,451,493.9	53,673,434.8	231,222,941.1
GENERAL BONDED WAREHOUSES.						
First California.	25,578.5	7,225.8	24,096.2	32,246.8	209,166.2	856,170.6
Sixth California.	348.2	2,371.2	11,581.7	5,944.6	19,122.9	68,045.1
Colorado.	2,254.4		2,032.2	3,373.1	12,811.1	54,672.6
Hawaii.	49.8		1,538.2		1,552.2	11,344.2
Fifth Kentucky.	4,905.4	7,425.0	221,606.4	6,908.1	5,371.0	677,082.2
Seventh Kentucky.						105,882.2
Sixth Missouri.	368.9	5,577.0	29,023.3	18,467.1	7,002.6	140,791.9
Oregon.	2,604.7	2,116.8	6,034.0	6,181.8	54,005.5	122,629.8
Twenty-third Pennsylvania.	231.5		3,739.5			13,952.4
Second Virginia.	14,212.7	12,405.1	7,606.8	29,969.1	155,987.0	235,163.5
Total.	51,554.1	35,261.6	307,938.4	103,040.6	465,018.5	2,285,636.5
Grand total.	10,571,483.3	6,893,809.1	37,250,087.0	13,554,554.5	418,433.0	233,608,074.6

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, 1910.

[Quantities in taxable gallons.]

District.	In ware-houses July 1, 1909.	Brandy received into ware-houses—		Aggregate.
		From dis-tilleries.	From special bonded ware-houses.	
Arkansas.....	2,478.4	10,439.5	12,917.9
First California.....	1,250,438.8	1,621,949.2	30,426.4	2,902,814.4
Fourth California.....	688,193.2	240,159.7	13,808.2	942,161.1
Sixth California.....	a 245,265.2	116,092.4	361,357.6
Connecticut.....	7,335.0	3,108.0	10,443.0
First Illinois.....	279,620.3	267,968.3	107,807.6	655,396.2
Second Kentucky.....	482.1	482.1
Fifth Kentucky.....	69,792.7	101,492.9	22,804.6	194,090.2
Maryland.....	48,452.0	27,002.6	75,454.6
First Missouri.....	17,943.9	20,260.8	37,604.7
Sixth Missouri.....	46,689.7	12,953.8	23,856.4	83,499.9
Fifth New Jersey.....	26,643.5	23,994.4	24,784.4	75,427.3
Second New York.....	596,465.7	271,100.1	299,246.2	1,166,812.0
Twenty-first New York.....	26,285.3	27,057.9	53,943.2
Twenty-eighth New York.....	134,300.9	98,451.7	98,414.3	331,166.9
First Ohio.....	67,586.9	25,538.1	28,719.6	121,844.6
Tenth Ohio.....	77,374.1	99,354.7	176,728.8
First Pennsylvania.....	63,183.3	31,983.9	7,900.3	103,067.5
Twenty-third Pennsylvania.....	26,246.2	16,996.9	33,918.4	77,161.5
Tennessee.....	5,750.5	2,377.1	8,136.6
Total.....	3,679,936.7	2,991,229.1	719,344.3	7,390,510.1

a Transferred from first district of California July 1, 1909, on formation of sixth district of California.

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR AND
REMAINING IN SPECIAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEAR
JUNE 30, 1910.

[Quantities in taxable gallons.]

District.	With-drawn tax-paid.	Tax-paid for bottling.	Leakage allowed.	With-drawn for use of United States.	Grape brandy withdrawn to fortify wine.	With-drawn for export.
Arkansas.....	5,331.1	180.7
First California.....	586,459.3	2,749.7	86,118.8	274,958.9	455.8
Fourth California.....	138,584.4	8,753.3	5,832.4	17,439.2
Sixth California.....	44,904.6	3,327.1	6,068.6
Connecticut.....	4,539.5	342.2
First Illinois.....	269,239.5	14,873.8	349.9
Second Kentucky.....	300.6	121.5
Fifth Kentucky.....	102,358.0	5,011.0
Maryland.....	42,841.8	3,064.7
First Missouri.....	13,630.5	271.3	502.5
Sixth Missouri.....	26,652.3	1,775.0
Fifth New Jersey.....	27,605.6	1,263.8
Second New York.....	468,566.9	35,563.4	513.4	2,264.5	187.6
Twenty-first New York.....	7,104.6	1,597.1
Twenty-eighth New York.....	53,595.9	3,634.0	108,146.3
First Ohio.....	50,333.0	3,719.4
Tenth Ohio.....	112,367.3	3,111.1
First Pennsylvania.....	32,502.9	2,677.2
Twenty-third Pennsylvania.....	19,962.5	1,229.9
Tennessee.....	4,368.4	292.3
Total.....	2,011,399.7	3,021.0	127,162.8	863.3	397,270.7	18,082.6

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR AND
REMAINING IN SPECIAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEAR
JUNE 30, 1910—Continued.

District.	Lost by casualty, etc.	Transferred to manufacturing warehouse.	Transferred to warehouses in other districts.	In warehouses June 30, 1910.
Arkansas.....	7,406.1
First California.....	586.6	473,159.3	1,528,326.0	1,528,326.0
Fourth California.....	135,009.7	636,540.1	636,540.1
Sixth California.....	54,171.4	252,785.9	5,561.3
Connecticut.....	370,940.0	370,940.0
First Illinois.....	86,721.2	86,721.2
Fifth Kentucky.....	29,548.1	29,548.1
Maryland.....	23,200.4	23,200.4
First Missouri.....	55,072.6	55,072.6
Sixth Missouri.....	46,557.9	46,557.9
Fifth New Jersey.....	4,136.9	656,579.3	656,579.3
Second New York.....	45,241.5	45,241.5
Twenty-first New York.....	27,798.5	137,992.2	137,992.2
Twenty-eighth New York.....	2.1	67,792.2	67,792.2
First Ohio.....	61,248.3	61,248.3
First Pennsylvania.....	67,887.4	67,887.4
Twenty-third Pennsylvania.....	1.0	55,969.1	55,969.1
Tennessee.....	3,474.9	3,474.9
Total.....	3.1	586.6	694,275.8	4,137,844.5

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES DURING THE FISCAL
YEAR ENDED JUNE 30, 1910.

Brandy.	Quantity.
DR.
Lost by casualty, etc., and unaccounted for July 1, 1909.....	152.2
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for July 1, 1909.....	57,805.3
Remaining in special bonded warehouses July 1, 1909.....	3,679,936.7
Deposited in special bonded warehouses:
Brandy received from distillers in same district.....	2,003,815.1
Brandy received from distillers in other districts.....	987,414.0
Brandy received from special bonded warehouses in other districts.....	719,344.3
Gallons.
Total.....	3,710,573.4
DR.
Withdrawn tax paid from special bonded warehouses during year.....	2,011,399.7
Withdrawn tax paid for bottling in bond.....	3,021.0
Less allowed on account of leakage or evaporation in warehouse.....	127,162.8
Withdrawn for use of United States.....	863.3
Grape brandy withdrawn for fortification of wine.....	397,270.7
Exported and accounted for.....	17,920.5
Tax paid on brandy heretofore reported lost by casualty.....	6.6
Deposited in manufacturing warehouses.....	586.6
Deposited in special bonded warehouses in other districts.....	719,844.3
Withdrawn for export and unaccounted for, June 30, 1910.....	162.1
Lost, by casualty, etc., and unaccounted for June 30, 1910.....	148.7
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1910.....	32,736.8
Remaining in special bonded warehouse June 30, 1910.....	4,137,844.5
Total.....	7,448,467.6

FORTIFICATION OF SWEET WINE 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 OCTOBER 1, 1890, AS AMENDED, AND THE QUANTITY OF SUCH BRANDY WITHDRAWN FROM DISTILLERIES AND SPECIAL BONDED WAREHOUSES AND USED FOR THIS PURPOSE DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

District.	Brandy used (tax gallons).	Angelica.	
		Before fortification.	After fortification.
First California.....	3,345,404.0	717,409.89	849,523.41
Fourth California.....	696,372.6	128,512.29	151,110.59
Sixth California.....	661,057.2	304,291.63	360,656.11
Hawaii.....	8,214.0		
First New Jersey.....	1,632.0		
Twenty-eighth New York.....	139,240.2		
Fourth North Carolina.....	4,570.1		
Second Virginia.....	31,924.9		
Total.....	4,888,445.0	1,150,273.81	1,361,290.11

District.	Madeira.		Malaga.		Muscatel.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
First California.....			69,534.56	81,175.20	1,106,444.14	1,306,476.46
Fourth California.....					141,395.22	166,120.98
Sixth California.....	2,330.20	2,785.01			250,243.84	294,790.41
Hawaii.....						
First New Jersey.....						
Twenty-eighth New York.....						
Fourth North Carolina.....						
Second Virginia.....						
Total.....	2,330.20	2,785.01	69,534.56	81,175.20	1,498,082.70	1,767,387.85

District.	Port.		Sherry.		Sweet catawba.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
First California.....	5,453,832.14	6,422,461.66	3,403,848.03	3,968,305.59		
Fourth California.....	1,240,253.96	1,454,160.29	892,570.83	1,029,560.32		
Sixth California.....	994,810.30	1,174,395.55	590,234.36	692,214.48		
Hawaii.....	34,637.38	39,843.22				
First New Jersey.....	9,500.00	10,773.00				
Twenty-eighth New York.....	187,784.12	217,996.14	7,132.68	8,158.87	299,164.13	345,894.13
Total.....	7,920,817.90	9,319,629.86	4,893,785.90	5,698,239.26	301,726.13	348,801.13

District.	Scuppernong.		Tokay.		Total wines by districts.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
First California.....			113,074.64	133,132.27	10,864,203.40	12,761,074.59
Fourth California.....					2,402,732.30	2,800,952.18
Sixth California.....					2,141,909.83	2,524,841.56
Hawaii.....					34,637.38	39,843.22
First New Jersey.....					12,062.00	13,680.00
Twenty-eighth New York.....					494,080.93	572,049.14
Fourth North Carolina.....	35,000.00	37,512.33			35,000.00	37,512.33
Second Virginia.....	244,772.19	262,444.00			244,772.19	262,444.00
Total.....	279,772.19	299,956.33	113,074.64	133,132.27	16,229,398.03	19,012,397.02

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, 1908.

District.	Brandy used (tax gallons).	Wine gallons wine fortified.	
		Before fortification.	After fortification.
First California.....	3,688,281.1	12,152,427.67	14,269,258.00
Fourth California.....	545,696.9	1,904,688.72	2,221,910.87
Hawaii.....	3,706.7	14,995.23	17,222.16
First New Jersey.....	1,427.0	9,445.00	10,872.00
Fourteenth New York.....	712.0	3,955.00	4,482.00
Twenty-eighth New York.....	134,625.4	467,343.19	542,900.29
Fourth North Carolina.....	5,567.8	49,126.00	52,609.88
Total.....	4,380,016.9	14,601,975.81	17,119,261.80

FOR THE FISCAL YEAR ENDED JUNE 30, 1909.

Alabama.	179.8	Wine gallons wine fortified.	
		Before fortification.	After fortification.
First California.....	3,216,257.4	10,630,552.81	12,490,778.10
Fourth California.....	462,119.6	1,604,758.09	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.....	3,814,120.4	12,734,898.11	14,945,871.04

FOR THE FISCAL YEAR ENDED JUNE 30, 1910.

First California.	3,345,404.0	Wine gallons wine fortified.	
		Before fortification.	After fortification.
Fourth California.....	696,372.6	2,402,732.30	2,800,952.18
Sixth California a.....	661,057.2	2,141,909.73	2,524,841.66
Hawaii.....	8,214.0	34,637.38	39,843.22
First New Jersey.....	1,632.0	18,062.00	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.....	4,688,445.0	16,229,398.03	19,012,397.02

a The sixth California district was until the last fiscal year a part of the first California district.

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

District.	Quantity unaccounted for July 1, 1909.	Quantity removed for export during the year.	Quantity actually exported.	Tax paid and returned to factory.	Quantity unaccounted for June 30, 1910.
First Illinois.....	80	248	328	100	100
First Kentucky.....	3,899	147,690	144,743	10	6,816
Louisiana.....		55,524	55,062		4,463
Maryland.....	4,449	88,694.4	88,096		10,047
First Michigan.....		444	444		
First Missouri.....	22,164	176,367.4	189,535		8,964
Fifth New Jersey.....	3,959	103,477.6	102,528		4,899
First New York.....		9,487	9,487		
Second New York.....		60,481	45,733		14,773
Third New York.....		506,753	458,303		45,360
Fourteenth New York.....		91,679	91,679		
Fourth North Carolina.....	12,575	179,955	171,430		21,100
Fifth North Carolina.....		3,732	3,636		96
First Ohio.....	120	12,546	12,026		640
First Pennsylvania.....		450	4,916		450
Second Virginia.....	109,122	1,882,355.4	1,882,456.4	110	108,941
Sixth Virginia.....	4,771	25,240.4	20,222		9,784
West Virginia.....		65,107	65,107		
First Wisconsin.....		100	5,980	5,150	900
Total.....	161,715	3,390,716.4	3,316,004.4	120	236,305.7

EXPORTATION OF CIGARS AND CIGARETTES IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

District.	Cigars weighing more than 3 pounds per M.	Cigarettes weighing less than 3 pounds per M.	Cigars weighing less than 3 pounds per M.	Cigarettes weighing more than 3 pounds per M.
DR.				
Unaccounted for July 1, 1909:				
Louisiana.....		25,000		
Third Massachusetts.....		75,000		
First New York.....	59,500			
Second New York.....		33,000	185,000	
Third New York.....		35,000		
Second Virginia.....	28,750	239,000		
Sixth Virginia.....			50,400	
Total.....	88,250	407,000	225,400	
Bonded for export:				
First California.....		405,000		
Louisiana.....		15,975,000		
Maryland.....			85,000	
Third Massachusetts.....		585,000		
Fifth New Jersey.....	20,000			
First New York.....	200,000	400,000	55,000	
Second New York.....	5,000	284,980	7,065,000	22,000
Third New York.....	10,500	3,670,030		65,400
First Pennsylvania.....	40,000		10,000	
Ninth Pennsylvania.....	273,000			
Twenty-third Pennsylvania.....	23,000			
Second Virginia.....	791,500	4,418,000		
Sixth Virginia.....		260,000	20,000	
Total.....	1,363,000	26,058,010	7,235,000	87,400
Grand total.....	1,451,250	26,465,010	7,470,400	87,400
Cr.				
Exported during the year:				
First California.....		405,000		
Louisiana.....		15,940,000		
Third Massachusetts.....		600,000		
Fifth New Jersey.....	20,000			
First New York.....	259,500	400,000	55,000	
Second New York.....	5,000	250,980	6,250,000	13,000
Third New York.....	10,500	3,635,530		60,400
First Pennsylvania.....	40,000		10,000	
Ninth Pennsylvania.....	273,000			
Twenty-third Pennsylvania.....	23,000			
Second Virginia.....	751,750	4,301,500		
Sixth Virginia.....		260,000	70,400	
Total.....	1,382,750	25,853,010	6,385,400	73,400
Tax-paid:				
Second New York.....		26,000		
Third New York.....		4,500		
Total.....		30,500		
Unaccounted for June 30, 1910:				
Louisiana.....		60,000		
Maryland.....			85,000	
First New York.....		60,000		
Second New York.....		41,000	1,000,000	9,000
Third New York.....		65,000		5,000
Second Virginia.....	63,500	355,500		
Total.....	63,500	581,500	1,085,000	14,000
Grand total.....	1,451,250	26,465,010	7,470,400	87,400

FERMENTED LIQUORS REMOVED FROM BREWERIES, IN BOND, FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

District.	Gallons.	District.	Gallons.
Alabama.....	1,015	First New York.....	43,890
Fourth California.....	1,100	Second New York.....	5,984
Colorado.....	1,827	Third New York.....	10,614
Hawaii.....	465	Twenty-eighth New York.....	1,116
Sixth Indiana.....	4,061	First Ohio.....	123,535
Seventh Indiana.....	26,381	Eleventh Ohio.....	30,721
Fifth Kentucky.....	2,480	Third Texas.....	23,459
Sixth Kentucky.....	1,116	Sixth Virginia.....	868
Louisiana.....	105,695	Washington.....	222,705
Maryland.....	5,890	First Wisconsin.....	780,402
Minnesota.....	14,292	Second Wisconsin.....	12,896
First Missouri.....	416,577	Total.....	1,849,404
Fifth New Jersey.....	9,315		

STATEMENT OF FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND, FREE OF TAX, FROM JULY 1, 1909, TO JUNE 30, 1910.

Gallons.
Removed for export and unaccounted for July 1, 1909.....
Removed for direct exportation.....
Removed in original packages to be bottled for export.....
Removed by pipe line to be bottled for export.....
Excess reported by bottlers.....
Total.....
Exported in original packages, proof received.....
Exported in bottles, proofs received.....
Removed for export, unaccounted for, tax paid.....
Excess reported by bottlers.....
Removed for export and unaccounted for, June 30, 1910.....
Total.....
Exported in original packages, proof received.....
Exported in bottles, proofs received.....
Removed for export, unaccounted for, tax paid.....
Excess reported by bottlers.....
Removed for export and unaccounted for, June 30, 1910.....
Total.....

EXPORTATION OF PLAYING CARDS IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

Number of packs of cards.
Removed for export and unaccounted for July 1, 1909.....
Removed for export during the year ended June 30, 1910.....
Total.....
Removed for export and accounted for during the year.....
Stamped and returned to stock.....
Tax paid on deficiencies in exportations.....
Removed for export and unaccounted for June 30, 1910.....
Total.....

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

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

Port.	Number of claims.	Tobacco.	Cigars and cigarettes.	Distilled spirits.	Total.
New York.....	11	\$885.81	\$10,094.08	\$2,915.22	\$13,895.11
Philadelphia.....	2	40.56	40.56	40.56
San Francisco.....	44	2,826.27	2,826.27
Seattle.....	10	646.80	646.80
Total.....	67	4,399.44	10,094.08	2,915.22	17,408.74

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

Year.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.	Distilled spirits.	Stills.	Total.
1901.....	2,941	\$33,483.42	\$7,885.92	\$29.64	\$3,821.19	\$98.64	\$45,318.81
	645	5,821.59	20,425.87	4,159.90	18,570.03	\$20.00	48,997.39
1902.....	49	2,646.64	1,761.17	12,436.08	236.97	17,080.86
1903.....	25	10,034.70	4,900.24	1,419.12	16,354.06
1904.....	39	3,005.07	5,377.53	157.68	8,540.28
1905.....	23	3,401.16	3,718.35	95.76	7,215.27
1906.....	31	5,469.09	6,011.55	11,480.64
1907.....	21	303.81	7,359.26	10,944.70	18,607.77
1908.....	27	4,222.73	11,281.22	15,503.95
1909.....	67	4,399.44	10,094.08	2,915.22	17,408.74
Total ..	3,868	39,608.82	68,849.88	5,950.71	87,154.97	4,923.39	20.00	206,507.77

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, 1910:

Oleomargarine.....	2,338
Butter.....	2,740
Distilled spirits.....	1,903
Fermented beverages other than wine.....	208
Medicinal preparations.....	224
Wines.....	14
Filled cheese.....	6
Miscellaneous products.....	63
Oils.....	47
Mashes.....	127
Total.....	7,670
Increase over last year.....	420
	61

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, 1910.

STATEMENTS BY COLLECTION DISTRICTS.

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

CLAIMS DIVISION.

REPORT OF CLAIMS DISPOSED OF IN THE FISCAL YEAR ENDED JUNE 30, 1910, AND THREE MONTHS ENDED SEPTEMBER 30, 1910.

CLAIMS FOR THE REFUNDING OF TAXES AND REDEMPTION OF STAMPS.

	Number.	Amount.
On hand July 1, 1909.....	965	\$1,346,004.98
New claims received during the year.....	2,212	1,005,022.99
Claims reopened and returned by collector.....	51	257,209.67
Allowed during the year.....	1,778	566,270.49
Rejected during the year.....	403	299,835.34
Returned to the collector for amendment.....	32	11,971.91
On hand July 1, 1910.....	1,015	4,730,159.90
Received to October 1, 1910.....	1,384	294,264.66
Allowed to October 1, 1910.....	896	122,902.60
Rejected to October 1, 1910.....	189	99,846.19
On hand October 1, 1910.....	1,314	4,501,075.77

ABATEMENT CLAIMS.

	Number.	Amount.
On hand July 1, 1909.....	24	\$19,637.88
New claims received during the year 1910.....	2,377	681,620.13
Claims allowed during the year.....	1,093	230,821.19
Claims rejected.....	350	90,401.07
On hand July 1, 1910.....	958	380,035.75
Received to October 1, 1910.....	865	177,895.54
Allowed to October 1, 1910.....	1,215	305,524.10
Rejected to October 1, 1910.....	131	63,082.33
On hand October 1, 1910.....	477	189,324.86

CLAIMS FOR CREDIT TO COLLECTORS FOR TAXES FOUND TO BE UNCOLLECTIBLE

	Number.	Amount.
On hand July 1, 1909.....	340	\$41,811.17
New claims received during the year 1910.....	2,285	145,564.93
Claims allowed during the year 1910.....	2,276	144,018.20
Claims rejected.....	96	19,852.64
On hand July 1, 1910.....	253	23,505.26
Received to October 1, 1910.....	491	29,666.15
Allowed to October 1, 1910.....	125	2,434.05
Rejected to October 1, 1910.....	4	47.50
On hand October 1, 1910.....	615	50,689.86

CREDIT TO COLLECTORS ON ACCOUNT OF DUPLICATE CHARGES.

	Number.	Amount.
On hand July 1, 1909.....	27	\$5,535.85
Received during year.....	23	3,648.53
Allowed during year.....	4	1,887.32
Rejected during year.....		
On hand July 1, 1910.....	9	110.01
Received to October 1, 1910.....	6	88.22
Allowed to October 1, 1910.....	1	20.00
Returned to October 1, 1910.....	2	1.70
Rejected to October 1, 1910.....		
On hand October 1, 1910.....		

District.	Number of returns received.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.....	624	\$34,346,827.50	\$3,657,276.49	\$4,408,379.11
Arkansas.....	443	24,188,238.65	489,506.25	2,214,565.48
First California.....	381	80,252,148.69	98,036,307.23	7,951,430.44
Fourth California.....	195	18,907,330.27	17,775,540.20	1,941,306.13
Sixth California.....	371	27,437,977.19	10,485,100.48	3,057,902.75
Colorado.....	405	21,672,513.44	30,954,515.35	3,248,739.87
Connecticut.....	379	64,389,860.66	87,953,841.89	15,103,926.80
Florida.....	209	10,155,974.80	2,876,048.23	1,329,612.67
Georgia.....	684	33,617,513.15	18,768,909.11	4,516,499.54
Hawaii.....	68	24,611,420.83	7,161,374.13	1,243,939.51
First Illinois.....	510	121,050,585.15	157,844,046.80	19,158,728.46
Fifth Illinois.....	111	14,435,679.60	58,765,065.79	1,113,021.99
Eighth Illinois.....	330	20,511,775.00	1,834,143.74	2,798,153.94
Thirteenth Illinois.....	289	15,905,798.31	11,158,216.83	1,667,955.63
Sixth Indiana.....	603	43,217,800.35	30,239,221.45	4,777,534.54
Seventh Indiana.....	322	17,545,248.32	2,155,763.51	1,819,402.26
Third Iowa.....	817	36,845,793.11	17,450,576.08	3,738,538.47
Fourth Iowa.....	742	34,117,467.26	31,754,909.67	4,300,723.44
Kansas.....	1,981	50,810,270.01	2,184,085.00	10,372,552.92
Second Kentucky.....	249	14,875,098.48	1,915,263.01	848,696.14
Fifth Kentucky.....	128	15,221,085.07	3,889,131.82	1,198,607.27
Sixth Kentucky.....	75	3,247,145.50	691,317.13	350,928.76
Seventh Kentucky.....	111	8,174,936.15	2,917,015.48	721,570.35
Eighth Kentucky.....	90	3,420,950.00	529,449.00	344,401.02
Louisiana.....	308	27,964,368.54	12,143,457.24	4,024,405.49
Maryland.....	891	79,202,490.52	26,359,517.18	8,033,968.19
Massachusetts.....	545	177,912,183.81	261,428,767.34	19,949,230.76
First Michigan.....	333	28,542,720.00	3,498,135.12	4,442,876.40
Fourth Michigan.....	231	14,971,479.53	5,167,605.68	2,121,626.25
Minnesota.....	1,202	37,955,195.00	74,980.11	6,061,109.49
First Missouri.....	672	90,161,510.50	52,345,464.94	8,131,301.95
Sixth Missouri.....	784	54,068,791.89	15,400,215.80	4,716,948.71
Montana.....	512	29,130,816.63	19,865,676.44	4,237,775.09
Nebraska.....	1,029	32,005,010.74	28,048,198.05	4,944,861.23
New Hampshire.....	710	106,020,043.20	46,978,324.00	5,352,411.16
First New Jersey.....	132	10,931,256.66	1,276,570.20	1,953,881.59
Fifth New Jersey.....	218	37,745,054.00	331,335,531.28	13,491,841.17
New Mexico.....	313	26,198,599.34	5,555,238.45	2,013,532.43
First New York.....	108	18,746,000.00	20,212,952.84	2,394,750.45
Second New York.....	233	283,321,707.06	450,257,048.29	84,227,561.81
Third New York.....	67	25,499,760.00	11,130,334.24	9,788,283.49
Fourteenth New York.....	234	28,914,882.39	82,274,366.49	4,294,042.64
Twenty-first New York.....	201	20,287,700.00	19,403,956.87	3,224,486.94
Twenty-eighth New York.....	256	29,742,913.00	18,178,537.10	3,820,309.87
Fourth North Carolina.....	286	10,347,526.34	1,739,422.73	2,212,734.32
Fifth North Carolina.....	188	8,135,993.67	2,755,629.44	782,765.51
North and South Dakota.....	1,493	36,583,730.02	16,037,203.29	4,923,027.00
First Ohio.....	515	32,161,850.53	2,505,979.44	4,357,323.62
Tenth Ohio.....	235	29,440,700.29	1,191,342.28	2,296,951.61
Eleventh Ohio.....	234	17,190,452.00	6,884,344.98	1,059,513.00
Eighteenth Ohio.....	312	42,436,596.95	55,059,275.95	3,613,500.01
Oregon.....	337	28,174,746.68	6,405,504.99	1,652,997.99
First Pennsylvania.....	519	105,982,424.84	82,630,095.17	18,151,699.24
Ninth Pennsylvania.....	246	19,936,987.50	2,582,205.93	2,415,342.97
Twelfth Pennsylvania.....	208	25,665,133.00	3,328,459.50	3,700,771.63
Twenty-third Pennsylvania.....	643	146,359,614.28	13,848,866.01	14,268,222.07
South Carolina.....	775	33,559,051.91	8,504,320.68	3,186,455.01
Tennessee.....	404	29,974,498.10	7,571,951.81	3,278,740.91
Third Texas.....	543	39,470,514.64	26,656,818.25	4,939,702.65
Fourth Texas.....	615	33,765,101.18	19,162,314.61	5,253,795.82
Second Virginia.....	218	19,450,962.61	7,855,081.92	2,361,379.04
Sixth Virginia.....	206	12,500,365.92	7,800,208.51	1,355,891.92
Washington.....	500	37,433,214.05	139,530,935.45	5,011,007.57
West Virginia.....	302	23,909,170.37	6,735,870.72	2,413,423.29
First Wisconsin.....	1,009	86,927,473.40	11,945,681.68	8,724,677.58
Second Wisconsin.....	545	13,739,196.80	3,841,086.14	2,034,833.74
Total.....	29,822	2,723,954,539.09	2,404,299,252.31	294,747,699.00

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.

District.	Number of returns received.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama	227	\$101,629,193.04	\$144,534,550.43	\$5,203,681.29
Arkansas	241	73,854,334.94	43,498,331.48	2,205,758.64
First California	771	1,050,839,757.61	675,967,378.05	24,937,741.79
Fourth California	227	39,536,800.83	10,374,534.83	988,517.57
Sixth California	351	207,009,915.28	160,265,594.52	3,806,570.92
Colorado	332	343,010,347.26	288,143,523.92	7,099,928.05
Connecticut	370	469,301,206.84	388,675,509.15	18,202,318.90
Florida	142	57,110,655.90	48,163,361.22	1,804,364.89
Georgia	335	137,240,150.93	150,441,164.15	7,942,211.36
Hawaii	32	14,419,500.00	4,683,985.27	1,077,547.85
First Illinois	751	1,152,542,852.90	1,804,319,793.12	64,688,210.44
Fifth Illinois	103	19,294,254.40	24,373,665.86	1,420,628.90
Eighth Illinois	338	43,494,011.00	41,900,683.08	1,801,727.49
Thirteenth Illinois	234	38,218,420.50	25,646,030.50	1,417,779.98
Sixth Indiana	434	115,816,988.56	83,079,255.96	5,048,106.45
Seventh Indiana	246	58,786,018.71	31,749,821.63	1,543,335.24
Third Iowa	362	172,690,783.43	47,632,278.00	1,806,313.46
Fourth Iowa	307	151,678,641.53	30,923,154.60	1,706,249.44
Kansas	803	456,503,418.28	403,599,385.37	24,328,753.03
Second Kentucky	158	4,881,664.22	7,098,622.04	149,078.19
Fifth Kentucky	69	112,770,186.93	173,330,821.53	14,078,042.43
Sixth Kentucky	61	6,400,532.52	7,311,995.51	346,310.10
Seventh Kentucky	119	14,950,420.00	11,143,961.43	343,138.59
Eighth Kentucky	89	3,135,280.56	3,011,200.42	163,017.37
Louisiana	173	137,987,776.74	217,197,547.27	6,066,985.63
Maryland	455	837,739,501.99	756,755,976.29	29,089,848.92
Massachusetts	509	480,814,376.89	424,072,207.94	23,294,146.49
First Michigan	458	236,534,977.00	557,311,510.96	10,899,054.18
Fourth Michigan	413	72,734,530.53	60,232,828.78	3,024,260.13
Minnesota	485	765,429,552.46	793,092,281.29	63,292,464.53
First Missouri	304	538,573,577.59	571,406,582.75	20,817,092.45
Sixth Missouri	310	167,351,019.24	171,413,071.97	3,399,831.52
Montana	268	141,058,354.81	100,555,659.04	1,338,201.69
Nebraska	309	66,141,218.47	31,136,410.97	1,618,433.37
New Hampshire	715	276,693,237.60	218,012,530.99	8,752,595.72
First New Jersey	317	158,443,567.82	173,847,107.75	7,054,363.35
Fifth New Jersey	441	571,273,885.36	424,719,388.72	16,206,119.31
New Mexico	178	99,071,353.40	68,631,951.59	2,124,720.56
First New York	214	170,544,032.00	214,892,873.83	8,092,143.85
Second New York	591	3,272,709,544.49	2,488,163,803.98	121,481,657.10
Third New York	215	482,766,209.41	815,081,429.25	19,912,785.71
Fourteenth New York	409	115,933,367.32	129,058,134.39	4,796,522.94
Twenty-first New York	367	76,094,198.07	39,999,131.28	2,225,155.82
Twenty-eighth New York	401	208,701,225.49	189,125,040.50	7,884,987.64
Fourth North Carolina	130	9,238,152.00	8,262,842.91	414,482.94
Fifth North Carolina	146	33,977,348.35	10,811,383.75	857,478.87
North and South Dakota	407	18,645,588.91	16,029,180.89	888,790.55
First Ohio	207	297,678,165.20	240,904,567.11	10,678,399.73
Tenth Ohio	310	81,050,876.41	57,230,957.35	8,253,940.85
Eleventh Ohio	246	95,457,803.42	64,792,492.87	6,217,782.92
Eighteenth Ohio	396	232,074,955.93	199,198,296.99	23,424,385.52
Oregon	430	138,463,116.83	80,809,255.46	5,121,793.07
First Pennsylvania	1,241	1,135,126,524.34	871,402,051.28	61,829,781.95
Ninth Pennsylvania	410	62,754,315.47	41,543,591.96	3,168,061.84
Twelfth Pennsylvania	689	87,076,178.28	77,656,677.02	3,129,988.44
Twenty-third Pennsylvania	1,335	704,491,603.16	536,711,161.10	58,151,785.75
South Carolina	227	25,179,246.30	19,219,699.09	1,308,384.42
Tennessee	181	143,729,216.04	86,036,803.92	7,111,576.20
Third Texas	514	343,518,922.70	417,359,093.69	13,069,638.40
Fourth Texas	203	114,934,204.04	194,923,320.08	6,757,273.49
Second Virginia	154	290,269,043.37	479,684,600.79	15,672,278.16
Sixth Virginia	251	137,310,271.11	161,749,265.59	6,857,079.05
Washington	714	296,839,112.71	206,229,510.02	4,540,567.13
West Virginia	381	118,952,019.62	84,181,085.13	1,932,277.47
First Wisconsin	307	321,830,351.67	240,056,045.94	15,610,847.46
Second Wisconsin	409	30,786,491.58	22,441,709.90	888,343.58
Total	24,252	18,902,060,130.35	17,472,398,675.05	808,960,651.43

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, SYRUPS, OR OTHER PRODUCTS; ICE OR REFRIGERATING COMPANIES; SLAUGHTERHOUSE, TANNERY, PACKING, OR CANNING COMPANIES.

District.	Number of returns received.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama	1,133	\$152,837,068.43	\$35,810,289.35	\$7,228,637.06
Arkansas	565	46,791,835.24	22,651,137.61	6,588,134.18
First California	2,677	839,571,288.09	127,323,419.02	29,937,201.73
Fourth California	1,402	747,165,486.60	16,945,299.83	8,300,336.74
Sixth California	1,471	332,514,947.62	27,560,045.49	5,167,581.96
Colorado	3,051	980,264,877.18	127,662,768.76	10,306,114.76
Connecticut	2,068	473,588,410.80	147,925,337.29	61,233,337.74
Florida	372	34,754,227.24	19,452,778.87	2,671,132.90
Georgia	1,063	91,616,770.67	47,223,073.62	6,798,821.69
Hawaii	95	55,392,292.91	14,373,495.42	9,219,572.54
First Illinois	5,463	1,195,200,544.41	608,950,278.87	113,607,994.25
Fifth Illinois	356	55,180,334.14	19,617,724.92	7,941,335.51
Eighth Illinois	580	323,450,500.16	19,388,102.23	3,798,573.73
Thirteenth Illinois	810	52,588,031.85	21,145,572.33	3,223,001.25
Sixth Indiana	1,524	124,689,678.01	64,452,050.55	15,485,685.34
Seventh Indiana	745	38,500,286.80	17,937,117.80	3,908,422.13
Third Iowa	753	30,381,801.27	10,888,499.69	3,908,987.54
Fourth Iowa	688	66,771,856.90	21,620,092.87	5,275,757.95
Kansas	1,931	185,276,134.24	53,644,022.26	11,861,580.91
Second Kentucky	279	16,015,089.27	6,410,866.31	1,005,437.15
Fifth Kentucky	452	58,279,396.96	25,822,515.09	4,057,811.15
Sixth Kentucky	147	11,738,627.50	4,158,014.28	1,071,212.64
Seventh Kentucky	231	24,008,789.87	8,025,732.02	1,440,684.52
Eighth Kentucky	188	7,349,502.40	2,987,595.32	394,205.99
Louisiana	825	93,322,702.94	63,572,410.88	7,005,645.62
Maryland	1,493	419,908,663.50	99,279,014.57	14,743,073.18
Massachusetts	3,037	1,012,006,654.49	377,419,094.08	83,100,398.56
First Michigan	1,908	283,820,352.79	103,737,015.21	46,633,215.76
Fourth Michigan	1,678	188,958,849.89	57,267,493.44	20,854,341.15
Minnesota	1,837	429,688,307.07	155,102,493.19	34,059,495.95
First Missouri	1,323	199,701,765.04	70,043,516.31	17,533,206.13
Sixth Missouri	1,341	261,335,689.11	37,224,428.27	7,939,260.85
Montana	2,832	684,853,057.00	18,979,823.34	9,185,864.36
Nebraska	434	33,236,013.31	16,994,987.39	4,676,004.89
New Hampshire	1,722	603,580,978.44	134,081,786.74	22,280,761.72
First New Jersey	634	159,373,618.92	75,132,333.27	14,181,410.95
Fifth New Jersey	2,206	1,553,585,013.48	407,088,878.76	90,417,185.10
New Mexico	225	157,332,070.07	19,749,620.31	4,108,103.17
First New York	848	127,564,630.31	66,754,499.01	10,359,309.75
Second New York	3,411	2,081,771,465.22	1,338,848,166.01	130,189,809.52
Third New York	1,809	485,570,216.49	272,391,922.66	36,020,901.25
Fourteenth New York	1,090	368,855,388.15	125,700,805.44	27,156,252.42
Twenty-first New York	1,373	138,129,991.23	33,695,567.70	13,049,949.39
Twenty-eighth New York	1,798	269,470,754.29	120,920,071.55	29,461,007.54
Fourth North Carolina	543	21,206,745.51	13,016,991.22	3,729,451.25
Fifth North Carolina	638	58,273,038.63	24,366,933.74	2,963,153.61
North and South Dakota	511	198,601,932.92	7,124,407.34	1,780,144.09
First Ohio	1,578	239,968,117.94	83,833,793.80	22,912,739.09
Tenth Ohio	1,036	89,265,956.40	30,295,818.64	8,875,154.02
Eleventh Ohio	1,044	132,925,549.53	43,370,948.92	9,492,710.23
Eighteenth Ohio	1,960	473,213,076.04	147,815,636.98	51,582,577.98
Oregon	985	183,021,505.77	35,697,462.22	4,872,096.35
First Pennsylvania	3,513	898,360,106.75	379,843,450.41	56,589,311.76
Ninth Pennsylvania	574	82,086,312.78	30,152,747.31	5,834,244.63
Twelfth Pennsylvania	1,116	201,277,103.75	116,160,185.82	14,036,471.13
Twenty-third Pennsylvania	2,865	1,579,551,086.43	304,718,155.03	103,888,523.03
South Carolina	622	79,806,174.54	57,580,668.10	6,644,953.02
Tennessee	1,079	87,679,519.28	49,342,481.17	6,320,026.29
Third Texas	881	144,311,240.86	56,909,191.03	8,447,478.69
Fourth Texas	809	48,405,275.53	25,229,847.23	4,891,605.30
Second Virginia	420	100,868,021.47	38,371,500.84	5,543,304.55
Sixth Virginia	469	95,092,901.99	58,745,572.85	3,702,672.17
Washington	2,881	968,497,227.21	68,423,015.89	12,873,971.44
West Virginia	1,706	287,291,927.50	88,482,752.87	11,587,864.96
First Wisconsin	2,033	290,751,400.58	114,321,681.54	25,670,226.84
Second Wisconsin	1,132	99,406,359.73	39,274,346.12	6,002,667.09
Total	89,384	21,585,890,484.06	7,019,012,375.00	1,325,807,156.64

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

District.	Number of returns received.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.	891	\$23,768,832.20	\$20,276,810.52	\$3,806,525.58
Arkansas.	675	18,744,273.58	9,372,274.92	2,650,928.72
First California.	2,396	222,234,907.59	85,928,318.26	14,242,359.50
Fourth California.	652	33,468,234.56	9,729,056.53	2,549,009.08
Sixth California.	869	38,908,845.10	24,084,636.91	4,829,704.99
Colorado.	1,366	59,273,295.90	26,202,846.57	7,400,322.81
Connecticut.	1,265	48,968,173.34	41,084,244.55	5,927,655.44
Florida.	358	14,486,537.88	9,203,318.09	2,068,933.92
Georgia.	1,218	28,247,722.40	24,962,730.38	4,300,355.92
Hawaii.	77	9,580,313.58	2,352,559.71	841,578.04
First Illinois.	2,965	168,678,528.50	133,899,548.11	31,914,266.03
Fifth Illinois.	209	9,708,786.78	5,433,348.77	1,120,482.31
Eighth Illinois.	630	11,647,775.29	5,589,504.20	1,803,316.26
Thirteenth Illinois.	480	12,181,927.18	6,947,134.38	1,351,630.00
Sixth Indiana.	805	28,659,757.21	20,502,345.84	14,489,249.03
Seventh Indiana.	419	11,480,549.60	5,011,935.98	1,215,915.24
Third Iowa.	671	24,916,706.15	12,000,659.50	3,154,269.30
Fourth Iowa.	711	29,368,614.70	12,708,471.04	3,923,581.00
Kansas.	1,401	38,437,592.67	22,759,329.48	6,248,367.96
Second Kentucky.	213	4,559,807.32	2,449,447.16	643,206.67
Fifth Kentucky.	388	15,970,149.95	7,901,542.67	1,612,248.49
Sixth Kentucky.	94	1,930,465.00	757,220.82	142,632.64
Seventh Kentucky.	120	4,077,073.09	1,969,077.21	418,727.39
Eighth Kentucky.	55	842,500.00	276,170.87	124,092.60
Louisiana.	749	30,708,613.91	21,215,705.57	3,507,777.03
Maryland.	549	33,063,153.56	16,212,905.69	3,502,378.80
Massachusetts.	2,374	132,419,363.93	106,947,354.90	16,239,299.87
First Michigan.	705	34,491,204.48	18,027,589.06	3,890,934.21
Fourth Michigan.	492	13,477,325.37	7,656,755.49	1,650,503.17
Minnesota.	1,289	79,515,465.02	61,330,464.65	10,708,253.94
First Missouri.	2,448	228,883,963.09	113,957,752.46	22,991,785.41
Sixth Missouri.	990	65,355,462.53	45,508,011.99	7,361,340.44
Montana.	1,291	56,885,905.51	25,250,319.89	7,093,070.35
Nebraska.	720	48,387,983.11	27,267,992.34	5,424,829.68
New Hampshire.	807	46,034,127.03	20,450,994.90	3,261,380.34
First New Jersey.	262	8,488,801.34	3,818,523.68	1,103,397.46
Fifth New Jersey.	741	60,687,251.79	39,932,573.37	6,670,444.01
New Mexico.	349	14,519,141.08	6,736,089.74	2,053,213.64
First New York.	495	28,125,223.99	13,624,958.79	3,789,002.57
Second New York.	2,312	318,945,457.85	189,890,801.08	21,070,888.56
Third New York.	1,456	153,932,621.31	120,017,246.10	11,477,805.03
Fourteenth New York.	1,019	39,397,078.49	44,143,213.26	3,924,878.83
Twenty-first New York.	617	24,047,896.12	19,641,631.21	25,788,003.87
Twenty-eighth New York.	981	63,440,264.11	43,298,749.09	5,854,776.52
Fourth North Carolina.	541	6,457,373.66	4,046,145.51	1,124,579.61
Fifth North Carolina.	537	8,994,758.65	5,718,872.04	1,100,235.68
North and South Dakota.	1,246	26,584,066.46	13,600,300.51	5,001,432.80
First Ohio.	681	37,418,978.19	18,365,446.03	3,670,354.35
Tenth Ohio.	454	22,518,628.38	10,359,125.98	2,483,814.55
Eleventh Ohio.	460	19,522,121.34	8,956,312.04	1,709,986.37
Eighteenth Ohio.	960	44,398,056.94	26,234,675.17	5,741,288.21
Oregon.	641	26,682,154.65	14,753,687.77	4,022,594.06
First Pennsylvania.	784	96,777,707.78	36,199,360.00	5,220,537.53
Ninth Pennsylvania.	98	3,420,280.18	1,456,270.57	325,852.88
Twelfth Pennsylvania.	213	8,953,967.33	4,458,210.48	938,567.17
Twenty-third Pennsylvania.	835	56,856,231.41	25,617,354.38	6,434,413.34
South Carolina.	850	10,252,164.88	7,050,145.59	2,320,331.70
Tennessee.	639	25,838,121.97	21,780,456.52	3,408,846.03
Third Texas.	884	29,930,327.84	16,959,486.16	5,385,351.54
Fourth Texas.	942	32,815,396.00	19,886,602.04	5,514,295.20
Second Virginia.	614	18,039,284.95	11,311,781.85	2,221,006.79
Sixth Virginia.	330	11,081,768.38	7,092,796.46	1,325,187.66
Washington.	1,315	50,173,855.62	33,128,004.68	7,770,054.66
West Virginia.	619	25,001,412.41	15,674,200.95	2,492,973.81
First Wisconsin.	857	38,728,346.43	23,904,563.62	5,590,815.02
Second Wisconsin.	587	15,819,086.91	11,179,369.03	1,650,774.42
Total.	54,673	2,971,064,458.60	1,783,425,425.11	359,754,516.37

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

District.	Number of returns received.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.	581	\$28,517,581.37	\$13,225,962.73	\$1,208,939.87
Arkansas.	407	11,510,637.65	4,589,959.02	542,195.75
First California.	2,552	309,996,677.34	109,813,618.09	9,654,477.81
Fourth California.	647	74,748,548.13	10,321,748.67	1,029,466.09
Sixth California.	2,506	188,690,315.32	69,128,616.70	6,405,238.88
Colorado.	2,988	258,569,453.94	81,452,971.95	5,936,700.53
Connecticut.	1,215	127,067,159.17	42,137,055.67	4,224,622.94
Florida.	406	21,725,950.53	11,108,651.38	1,044,360.98
Georgia.	782	31,936,313.77	8,531,087.45	1,766,265.08
Hawaii.	153	10,500,370.70	3,277,701.84	404,334.13
First Illinois.	2,940	195,949,757.87	77,405,159.62	14,307,685.03
Fifth Illinois.	104	2,320,015.00	392,523.52	119,658.62
Eighth Illinois.	354	8,475,768.49	2,205,548.88	667,262.10
Tiaraenth Illinois.	287	6,985,612.21	5,927,034.72	409,431.92
Sixth Indiana.	650	28,617,204.97	14,154,953.12	1,452,733.18
Seventh Indiana.	248	7,807,318.42	2,864,191.24	660,248.50
Third Iowa.	627	22,693,574.32	7,984,874.85	1,108,996.51
Fourth Iowa.	677	21,923,900.88	9,012,925.29	1,283,098.74
Kansas.	1,219	49,073,452.26	16,987,011.03	2,911,325.01
Second Kentucky.	176	2,148,979.10	762,208.81	161,407.94
Fifth Kentucky.	411	20,250,721.11	5,089,879.51	1,297,470.08
Sixth Kentucky.	50	548,012.55	209,238.87	29,468.50
Seventh Kentucky.	145	3,657,021.08	1,654,034.49	280,046.23
Eighth Kentucky.	88	2,593,718.58	3,443,556.71	140,286.98
Louisiana.	522	35,345,750.15	25,714,897.43	1,637,137.28
Maryland.	1,063	98,363,921.52	31,293,360.35	3,181,993.72
Massachusetts.	1,736	210,010,464.70	32,489,449.20	11,308,459.41
First Michigan.	605	38,802,839.28	14,646,236.43	1,808,080.29
Fourth Michigan.	611	17,909,799.78	4,971,485.19	1,135,303.54
Minnesota.	1,828	173,045,893.48	111,314,579.15	9,656,506.23
First Missouri.	1,755	124,090,828.93	59,269,684.42	5,620,955.05
Sixth Missouri.	1,235	135,736,293.37	35,375,615.75	4,808,017.46
Montana.	2,277	477,119,905.78	39,934,017.15	4,367,490.42
Nebraska.	501	41,106,906.59	7,573,871.53	2,215,712.90
New Hampshire.	705	139,420,020.42	41,402,471.27	1,059,410.77
First New Jersey.	830	129,439,599.61	50,219,780.61	2,803,086.67
Fifth New Jersey.	2,542	451,825,769.50	247,049,252.10	11,055,454.72
New Mexico.	78	5,763,741.00	1,642,910.92	287,028.97
First New York.	1,439	75,518,739.87	92,054,032.33	4,525,859.80
Second New York.	4,291	1,094,743,582.79	526,056,852.35	26,276,563.95
Third New York.	2,933	209,178,826.66	276,875,931.46	11,555,582.31
Fourteenth New York.	584	20,604,215.47	24,218,443.43	10,900,062.55
Twenty-first New York.	381	10,355,422.00	6,032,217.23	849,682.55
Twenty-eighth New York.	969	45,622,557.44	25,913,206.90	2,749,647.86
Fourth North Carolina.	412	10,484,310.90	5,674,136.62	908,562.30
Fifth North Carolina.	204	5,603,798.10	2,576,693.15	239,214.12
North and South Dakota.	561	21,899,660.33	9,209,954.60	1,550,355.11
First Ohio.	646	40,144,041.18	11,421,470.09	2,881,549.83
Tenth Ohio.	637	44,020,648.20	32,155,553.95	8,622,010.64
Eleventh Ohio.	979	27,255,441.87	6,573,592.77	1,579,699.54
Eighteenth Ohio.	1,244	57,140,644.96	35,504,902.65	6,723,385.84
Oregon.	1,035	35,129,269.48	17,725,237.43	3,579,245.90
First Pennsylvania.	1,648	173,202,002.62	63,617,634.82	9,925,986.36
Ninth Pennsylvania.	224	6,360,603.81	4,647,446.58	365,958.61
Twelfth Pennsylvania.	278	26,099,511.61	6,621,107.06	1,857,765.09
Twenty-third Pennsylvania.	1,133	76,011,372.80	66,559,488.01	4,745,587.48
South Carolina.	230	2,501,176.15	1,775,752.28	233,397.79
Tennessee.	597	29,885,949.89	11,346,237.84	3,155,884.60
Third Texas.	801	34,220,516.94	14,571,779.72	1,095,163.04
Fourth Texas.	707	34,130,488.25	9,532,751.25	1,651,592.03
Second Virginia.	640	28,956,443.65	50,933,612.05	1,552,618.74
Sixth Virginia.	473	82,404,522.68	29,447,200.31	6,291,774.49
Washington.	2,433	296,634,086.37	42,270,082.97	5,944,389.20
West Virginia.	648	19,690,681.22	8,255,775.45	1,014,412.91
First Wisconsin.	566	19,121,925.44	5,478,391.52	939,120.09
Second Wisconsin.	947	53,936,099.26	15,473,135.07	2,431,034.98
Total.	84,859	6,088,657,140.77	2,654,816,969.33	236,211,077.50

TOTALS FOR CORPORATIONS OF ALL CLASSES FOR EACH COLLECTION DISTRICT.

District.	Number of returns received.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income. ^a	Tax assessed. ^b	Average amount of tax per corporation.
Alabama.....	3,456	\$341,119,497.54	\$267,534,889.57	\$21,856,162.91	\$150,458.22	\$43.54
Arkansas.....	2,331	175,089,320.06	89,910,209.28	14,199,582.77	60,950.42	26.15
1st California.....	8,777	2,502,895,319.32	1,097,069,040.65	86,723,030.27	730,481.24	90.06
4th California.....	3,123	914,276,400.39	65,146,178.06	14,808,635.61	122,395.85	39.19
6th California.....	5,568	804,562,500.51	291,493,994.10	23,306,925.50	206,731.44	37.13
Colorado.....	8,162	1,662,790,487.72	554,416,626.55	34,091,806.02	250,709.43	31.82
Connecticut.....	3,900	1,183,614,821.90	707,795,988.55	104,691,861.82	971,852.38	164.72
Florida.....	1,487	138,233,346.40	90,804,757.79	8,928,425.36	65,619.58	44.13
Georgia.....	4,132	322,658,470.98	249,926,969.71	25,324,156.59	209,401.55	50.68
Hawaii.....	425	114,503,900.02	31,840,116.37	12,787,272.07	124,393.34	292.69
1st Illinois.....	12,634	2,834,518,248.83	2,782,418,826.52	243,670,884.21	2,327,365.00	184.21
5th Illinois.....	883	101,239,099.92	108,582,328.86	11,715,127.33	93,714.52	106.13
8th Illinois.....	2,291	129,421,828.94	70,977,982.73	10,869,063.52	64,573.82	28.19
13th Illinois.....	2,100	125,879,700.05	70,823,988.76	8,060,858.79	50,770.29	24.18
6th Indiana.....	4,016	341,001,429.10	212,726,826.92	41,253,328.54	252,751.15	88.09
7th Indiana.....	1,980	134,179,446.85	59,718,820.16	9,147,423.37	57,391.98	28.99
3d Iowa.....	3,230	293,534,658.28	95,906,979.12	13,716,805.28	82,021.47	25.39
4th Iowa.....	3,120	303,860,381.25	106,019,553.47	16,489,410.57	110,330.18	35.26
Kansas.....	7,355	789,100,897.46	499,173,843.17	55,722,579.83	423,005.22	57.51
2d Kentucky.....	1,075	42,461,298.39	18,636,507.83	2,867,826.08	13,385.16	12.45
5th Kentucky.....	1,448	222,492,140.62	216,042,890.62	22,244,179.42	199,349.11	137.67
6th Kentucky.....	427	23,885,053.07	13,157,786.61	1,940,552.64	14,193.18	33.24
7th Kentucky.....	726	51,866,249.19	25,709,821.53	3,204,167.18	19,988.00	26.16
8th Kentucky.....	510	17,354,011.54	10,247,972.32	1,166,123.96	4,711.34	9.24
Louisiana.....	2,577	425,329,331.80	339,844,019.49	22,331,951.05	173,686.61	67.40
Maryland.....	4,481	1,468,877,731.09	929,894,775.08	55,611,262.81	527,016.27	117.61
Massachusetts.....	8,800	2,013,823,543.82	1,252,356,873.46	152,921,535.09	1,410,003.48	160.23
1st Michigan.....	4,069	622,192,093.53	697,220,586.83	67,074,160.84	605,503.90	148.80
4th Michigan.....	3,425	308,051,985.10	135,290,168.58	28,792,034.24	185,537.49	54.05
Minnesota.....	6,559	1,485,931,773.03	1,120,914,798.39	123,777,230.19	1,140,339.90	173.86
1st Missouri.....	6,602	1,178,921,645.15	1,167,023,200.88	75,094,320.99	688,905.09	105.95
6th Missouri.....	4,600	686,847,256.14	304,921,343.78	28,225,398.98	213,620.60	45.84
Montana.....	7,201	1,389,021,039.73	234,585,495.86	26,222,401.91	203,444.83	28.25
Nebraska.....	3,137	220,877,132.22	111,021,460.33	18,880,442.07	125,991.72	40.16
New Hampshire.....	4,600	1,172,348,406.78	469,926,107.90	41,306,559.71	351,786.32	75.40
1st New Jersey.....	2,195	472,676,844.35	304,304,315.51	259,098,090.02	259,111.55	118.04
5th New Jersey.....	6,208	2,677,126,015.13	1,450,320,624.23	137,851,044.31	1,279,101.08	206.04
New Mexico.....	1,143	303,855,714.03	102,315,811.01	81,270.90	71.10	
1st New York.....	3,124	420,798,626.17	407,539,367.80	29,161,165.17	250,652.41	80.23
2d New York.....	10,898	7,501,491,757.41	5,002,218,671.71	383,246,450.94	3,719,091.76	341.26
3d New York.....	0,540	1,357,947,043.87	1,496,096,863.71	87,755,357.79	797,243.86	121.90
14th New York.....	3,236	568,704,431.82	352,395,023.06	51,162,360.38	345,001.63	106.61
21st New York.....	2,929	208,915,207.42	178,742,504.29	45,135,228.58	206,263.30	70.18
28th New York.....	4,395	616,977,744.33	397,435,605.14	49,761,629.72	454,400.52	103.32
4th North Carolina.....	1,912	57,734,108.39	32,738,538.99	8,389,810.42	42,610.24	23.28
5th North Carolina.....	1,773	114,984,937.40	46,229,412.12	5,948,978.79	31,479,13	17.75
North and South Dakota.....	4,218	312,380,978.04	62,001,046.63	14,138,749.55	60,366.08	14.31
1st Ohio.....	3,627	647,366,159.04	357,031,256.44	44,500,366.62	392,032.61	108.08
10th Ohio.....	2,732	257,497,814.68	131,241,808.20	30,531,872.27	259,679.45	35.05
11th Ohio.....	2,963	292,351,368.16	130,877,691.48	20,630,092.06	143,688.72	48.49
18th Ohio.....	4,972	849,263,330.83	461,822,787.74	91,085,197.56	878,112.32	176.57
Oregon.....	3,488	416,470,853.41	155,455,247.87	19,228,727.97	153,909.36	44.13
1st Pennsylvania.....	7,705	2,409,508,826.33	1,433,492,571.68	151,722,989.84	1,431,390.06	185.77
9th Pennsylvania.....	1,552	174,558,649.74	80,382,262.35	12,109,450.91	94,907.15	61.15
12th Pennsylvania.....	2,594	349,071,493.97	208,224,640.48	23,663,503.37	200,909.24	77.45
23d Pennsylvania.....	6,511	2,563,294,808.08	947,455,015.13	187,488,484.67	1,778,797.04	273.19
South Carolina.....	2,704	151,357,813.78	94,120,585.74	13,683,521.94	84,283.34	31.16
Tennessee.....	2,960	317,117,305.26	21,495,077,951.26	21,495,074.09	158,031.89	53.88
3d Texas.....	3,626	591,451,522.05	523,486,368.85	35,751,334.32	226,705.73	62.52
4th Texas.....	3,366	264,050,465.00	268,735,888.21	24,068,621.86	189,034.16	56.66
24th Virginia.....	2,046	463,613,756.01	588,177,177.45	27,615,572.28	247,791.07	121.11
6th Virginia.....	1,789	338,689,850.09	204,835,103.72	13,636,605.19	113,359.21	63.43
Washington.....	7,848	1,639,578,195.96	489,601,549.01	36,139,990.00	279,021.50	35.55
West Virginia.....	3,716	474,845,220.12	203,282,776.12	19,440,952.44	137,934.42	37.11
1st Wisconsin.....	4,862	757,365,537.03	395,706,354.30	56,555,636.96	500,940.62	103.03
2d Wisconsin.....	3,621	204,567,234.28	92,210,247.26	13,668,254.71	91,276.80	25.20
Total.....	262,490	52,371,626,752.87	31,337,052,696.82	3,125,481,101.05	27,290,767.43	103.97

^a This amount includes the net incomes of all corporations subject to the tax, whether above or below the \$5,000 exemption; those having an income of \$5,000 or less not being liable to the tax.

^b Includes penalties and the increased amount of tax assessed because of the suspension of excessive interest deductions. The deductions suspended are not included in the column of "net income."

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.

State or Territory.	Number of returns received.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.....	340	\$19,160,600.50	\$1,351,036.61	\$2,397,929.27
Alaska.....	12	905,440.00	925,732.57	95,252.13
Arizona.....	129	19,749,522.04	2,068,492.36	901,213.67
Arkansas.....	443	24,158,238.65	488,506.25	9,214,565.48
California.....	809	121,820,244.15	124,914,697.80	13,200,037.55
Colorado.....	320	19,131,813.44	29,250,842.17	2,751,768.20
Connecticut.....	253	46,264,126.66	27,980,132.31	9,693,917.10
Delaware.....	102	17,327,766.95	7,499,215.84	633,125.73
District of Columbia.....	95	17,801,349.02	12,449,991.19	2,649,746.53
Florida.....	209	10,155,974.80	2,876,648.23	1,329,612.67
Georgia.....	684	33,617,513.15	18,768,909.11	4,510,499.54
Hawaii.....	68	24,611,420.83	7,101,374.13	1,243,930.51
Idaho.....	171	7,338,000.50	3,702,137.68	795,485.74
Illinois.....	1,240	171,909,838.06	229,601,473.16	24,737,890.20
Indiana.....	925	60,765,043.67	32,394,981.96	6,596,936.80
Iowa.....	1,559	70,963,200.37	49,205,585.75	8,030,261.91
Kansas.....	1,080	29,803,746.06	1,549,302.17	6,587,246.97
Kentucky.....	653	44,949,085.80	9,951,176.44	3,484,263.54
Louisiana.....	308	27,964,368.54	12,143,457.24	4,024,405.49
Maine.....	434	88,693,613.90	32,733,634.90	2,291,463.92
Maryland.....	694	48,983,374.55	5,351,310.15	5,351,095.93
Massachusetts.....	545	177,912,183.81	261,428,760.74	19,940,230.76
Michigan.....	504	43,514,199.55	8,665,740.89	6,584,505.65
Minnesota.....	1,120	37,655,195.00	74,980.11	6,061,109.49
Mississippi.....	284	15,246,227.00	2,306,230.88	2,016,449.84
Missouri.....	1,456	144,230,302.39	67,745,880.74	12,848,250.66
Montana.....	121	11,210,180.00	13,209,374.06	1,973,586.86
Nebraska.....	1,023	32,005,010.74	28,048,198.05	4,944,861.21
Nevada.....	48	4,777,182.00	1,382,259.11	260,501.77
New Hampshire.....	171	10,350,899.07	9,711,348.11	1,046,412.61
New Jersey.....	350	64,685,231.06	322,912,101.48	15,445,722.76
New Mexico.....	184	6,448,196.70	3,456,748.06	1,022,818.76
New York.....	1,129	401,512,402.45	500,457,195.83	107,750,044.20
North Carolina.....	474	18,483,220.01	4,495,052.17	2,955,529.83
North Dakota.....	813	24,311,006.47	7,220,051.16	739,704.66
Ohio.....	1,356	111,832,611.78	63,660,942.65	11,927,348.24
Oklahoma.....	901	21,006,523.95	643,782.83	3,855,205.95
Oregon.....	237	28,174,746.65	6,405,504.93	1,652,997.99
Pennsylvania.....	1,706	297,938,100.62	102,350,617.21	38,536,016.01
Rhode Island.....	126	18,125,710.00	59,973,709.58	5,410,009.70
South Carolina.....	775	33,559,051.91	8,504,320.68	3,186,455.01

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.

State or Territory.	Number of returns received.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.....	154	\$82,539,263.04	\$121,416,509.26	\$4,792,197.26
Alaska.....	25	619,830.50	68,065.71	99,612.84
Arizona.....	74	40,045,254.95	26,886,983.70	1,473,422.49
Arkansas.....	241	73,554,334.94	45,488,331.48	2,205,758.64
California.....	1,284	1,294,885,067.40	844,669,523.12	29,277,550.64
Colorado.....	289	320,016,297.15	279,770,001.44	6,817,803.15
Connecticut.....	272	420,711,508.84	372,779,009.53	15,549,503.16
Delaware.....	60	211,012,314.26	18,779,740.96	1,328,661.03
District of Columbia.....	57	230,002,603.33	291,693,666.87	5,407,779.27
Florida.....	142	57,110,655.90	48,163,361.22	1,804,364.89
Georgia.....	385	137,240,150.90	150,441,164.15	7,942,211.36
Hawaii.....	32	14,419,590.00	4,683,988.27	1,077,547.85
Idaho.....	52	36,034,590.31	11,599,157.59	182,675.13
Illinois.....	1,476	1,254,450,538.80	1,896,300,173.16	69,328,340.81
Indiana.....	680	174,003,077.27	114,929,077.59	6,591,441.69
Iowa.....	669	324,375,424.96	78,555,432.60	3,512,502.90
Kansas.....	598	67,493,206.30	50,382,416.51	22,637,465.58
Kentucky.....	496	142,141,084.23	201,896,000.93	15,079,586.68
Louisiana.....	173	137,987,776.74	217,187,547.27	6,066,985.63
Maine.....	428	214,004,170.90	164,911,660.00	5,648,213.13
Maryland.....	368	396,724,584.40	446,282,562.46	22,353,408.62
Massachusetts.....	509	480,814,786.89	424,072,207.94	23,294,146.49
Michigan.....	871	309,269,507.53	617,544,339.74	13,923,314.31
Minnesota.....	485	765,429,525.46	793,092,251.29	63,202,464.58
Mississippi.....	73	19,059,930.00	23,118,041.17	411,454.03
Missouri.....	614	705,924,596.83	1,042,810,654.72	24,216,923.97
Montana.....	114	18,512,503.58	14,829,797.70	497,021.29
Nebraska.....	399	66,141,218.47	31,136,410.97	1,618,483.37
Nevada.....	65	12,801,406.32	2,507,984.28	455,285.64
New Hampshire.....	159	29,264,882.50	18,122,879.12	1,666,92.19
New Jersey.....	758	729,717,453.18	508,506,496.47	23,800,482.66
New Mexico.....	104	59,020,086.48	41,734,967.89	651,298.07
New York.....	2,197	4,776,748,576.78	3,876,892,413.23	163,393,252.77
North Carolina.....	276	43,215,500.35	19,074,228.66	1,271,962.81
North Dakota.....	146	4,105,801.12	2,358,916.79	356,024.14
Ohio.....	1,159	706,301,800.96	562,135,714.32	48,574,509.02
Oklahoma.....	295	389,010,151.89	353,216,978.86	1,691,287.15
Oregon.....	430	138,463,116.83	80,809,255.46	5,121,793.67
Pennsylvania.....	3,675	1,988,448,621.25	1,527,313,481.36	126,279,620.98
Rhode Island.....	98	43,589,698.00	15,896,499.62	2,652,755.74
South Carolina.....	227	25,179,246.30	19,219,699.09	1,308,384.42
South Dakota.....	261	14,530,787.79	13,670,264.10	527,168.41
Tennessee.....	181	143,729,216.04	86,036,803.92	7,111,576.20
Texas.....	807	458,453,126.74	612,282,412.77	19,826,911.89
Utah.....	102	86,510,960.92	74,126,703.75	658,505.27
Vermont.....	128	33,424,337.20	34,977,991.87	1,437,420.40
Virginia.....	405	427,579,314.48	641,433,866.38	22,529,357.21
Washington.....	689	296,219,282.21	206,161,444.31	4,440,954.29
West Virginia.....	381	118,952,019.62	84,131,085.13	1,932,277.47
Wisconsin.....	716	352,622,823.25	262,497,765.84	16,499,191.04
Wyoming.....	63	22,994,050.11	8,373,522.48	282,124.90
Total.....	24,252	18,902,060,130.35	17,472,398,675.05	808,960,651.43

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, SYRUPS, OR OTHER PRODUCTS; ICE OR REFRIGERATING COMPANIES; SLAUGHTERHOUSE, TANNERY, PACKING, OR CANNING COMPANIES.

State or Territory.	Number of returns received.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.....	733	\$125,877,985.00	\$63,794,758.19	\$4,680,502.85
Alaska.....	59	18,759,806.00	178,105.04	34,000.05
Arizona.....	90	77,339,948.19	12,915,902.91	3,907,062.77
Arkansas.....	565	46,791,835.24	22,651,137.61	6,580,134.18
California.....	4,627	1,938,526,233.03	15,617,346.26	36,585,861.18
Colorado.....	2,771	747,528,911.10	122,380,216.63	8,314,053.82
Connecticut.....	1,628	360,608,294.62	90,817,889.78	36,061,474.54
Delaware.....	262	70,806,054.95	8,177,181.55	21,471,977.79
District of Columbia.....	214	86,687,215.05	16,132,498.00	2,233,675.08
Florida.....	372	34,754,227.24	19,452,778.87	2,671,132.00
Georgia.....	1,068	91,616,770.07	47,223,078.02	6,798,821.69
Hawaii.....	95	55,392,202.91	14,373,405.42	9,216,878.54
Idaho.....	151	25,025,832.60	11,430,697.59	579,910.77
Illinois.....	7,214	1,348,741,410.66	668,191,678.35	128,570,964.74
Indiana.....	2,269	163,240,904.81	82,389,158.35	19,394,107.47
Iowa.....	1,436	103,158,658.17	32,455,638.60	9,184,745.49
Kansas.....	795	134,747,809.06	45,223,419.29	10,132,407.60
Kentucky.....	1,297	117,412,705.60	47,404,723.92	8,029,411.45
Louisiana.....	825	63,322,702.46	63,572,410.39	7,065,645.63
Maine.....	1,116	329,078,93.60	161,214,971.91	15,639,479.50
Maryland.....	1,017	202,415,393.60	60,909,634.93	10,037,420.31
Massachusetts.....	3,657	1,012,606,054.49	377,419,004.08	23,100,398.56
Michigan.....	3,646	472,779,202.65	161,504,604.60	6,887,550.91
Minnesota.....	1,837	420,655,307.07	155,102,493.19	34,050,400.05
Mississippi.....	400	20,978,075.43	22,045,531.16	2,542,074.18
Missouri.....	2,604	458,037,454.15	107,267,244.58	26,472,406.08
Montana.....	778	237,250,593.29	16,934,441.62	2,312,664.11
Nebraska.....	434	33,256,013.31	16,934,987.39	4,076,604.89
Nevada.....	923	611,176,028.28	8,211,418.08	6,816,078.28
New Hampshire.....	316	46,339,011.22	19,161,255.90	4,187,088.45
New Jersey.....	2,900	1,714,938,032.40	482,210,212.03	104,938,596.04
New Mexico.....	129	80,133,023.88	5,830,627.40	201,040.40
New York.....	10,269	8,472,662,475.79	2,018,311,023.37	249,237,310.87
North Carolina.....	1,181	79,479,784.14	37,383,924.96	6,692,604.86
North Dakota.....	177	8,205,792.24	2,701,549.96	736,004.50
Ohio.....	5,618	935,925,988.91	205,319,198.34	92,363,181.92
Oklahoma.....	1,150	50,228,295.18	8,420,411.97	1,720,178.31
Oregon.....	982	185,621,505.77	35,197,402.22	4,672,066.35
Pennsylvania.....	7,703	2,701,305,009.71	830,874,515.67	180,448,690.55
Rhode Island.....	1,040	107,319,516.27	48,107,447.51	25,181,803.20
South Carolina.....	922	79,809,174.54	57,580,008.10	6,644,953.02
South Dakota.....	321	100,401,149.68	4,332,837.38	1,644,130.53
Tennessee.....	1,079	87,679,319.28	49,342,451.17	6,320,026.29
Texas.....	1,630	102,716,316.39	82,199,038.26	13,339,144.99
Utah.....	1,624	422,576,038.21	20,613,774.13	6,193,260.48
Vermont.....	200	28,546,048.32	8,702,589.44	2,354,212.77
Virginia.....	859	201,960,923.46	97,117,073.00	9,244,030.72
Washington.....	2,220	949,738,121.21	68,244,910.25	12,830,664.49
West Virginia.....	1,706	287,201,927.50	88,482,782.87	11,587,844.96
Wisconsin.....	3,165	381,157,820.32	158,596,027.66	32,322,894.83
Wyoming.....	280	232,725,916.00	5,282,532.14	1,992,060.88
Total.....	89,384	21,585,890,484.06	7,019,012,376.00	1,325,807,156.64

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

State or Territory.	Number of returns received.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.....	507	\$13,597,510.02	\$11,423,871.40	\$2,022,320.00
Alaska.....	22	483,060.00	183,475.24	25,017.18
Arizona.....	169	6,355,348.69	3,077,591.27	874,238.84
Arkansas.....	675	18,744,273.58	9,372,274.92	2,650,928.72
California.....	3,704	282,802,341.57	117,930,401.21	21,101,622.67
Colorado.....	1,199	52,489,999.11	24,128,678.92	6,510,197.85
Connecticut.....	875	29,614,284.87	30,735,429.83	3,345,703.24
Delaware.....	72	12,219,013.08	3,081,734.41	352,012.75
District of Columbia.....	144	11,251,789.70	4,353,857.58	849,329.18
Florida.....	358	14,486,537.88	9,203,318.09	2,068,953.92
Georgia.....	1,218	28,247,722.40	24,962,730.38	4,300,355.92
Hawaii.....	77	9,580,513.58	2,352,559.71	841,578.04
Idaho.....	262	11,001,780.75	5,090,759.10	1,439,988.65
Illinois.....	4,233	202,217,017.75	151,869,335.46	36,189,094.60
Indiana.....	1,224	40,140,306.81	25,314,281.82	15,705,164.27
Iowa.....	1,382	54,285,320.85	24,709,180.54	7,077,350.30
Kansas.....	937	25,668,559.61	15,203,078.54	4,230,944.07
Kentucky.....	870	27,360,055.36	13,383,458.73	2,940,907.79
Louisiana.....	749	30,708,613.91	21,215,706.57	3,507,777.03
Maine.....	503	40,180,433.22	25,925,713.68	2,518,215.87
Maryland.....	333	10,192,330.78	8,177,314.70	2,360,430.86
Massachusetts.....	2,374	132,419,363.93	106,947,354.90	16,269,299.87
Michigan.....	1,197	47,908,529.85	25,684,344.55	5,547,437.38
Minnesota.....	1,289	79,815,465.02	61,330,464.65	10,708,235.94
Mississippi.....	384	10,171,322.18	8,852,939.06	1,784,205.58
Missouri.....	3,433	297,239,425.02	159,405,764.45	30,353,125.85
Montana.....	386	18,575,598.44	8,516,137.45	2,405,106.19
Nebraska.....	720	48,337,933.11	27,267,992.34	5,424,829.68
Nevada.....	153	11,509,646.68	1,811,610.49	520,000.90
New Hampshire.....	122	2,913,712.87	1,863,017.71	479,860.64
New Jersey.....	1,003	69,176,083.13	43,751,097.05	7,773,841.47
New Mexico.....	180	8,163,792.39	3,658,498.47	1,178,974.80
New York.....	6,880	627,888,541.87	430,616,599.53	71,903,335.68
North Carolina.....	1,078	15,452,132.31	9,765,017.55	2,230,515.29
North Dakota.....	722	15,761,107.17	8,871,230.33	2,908,745.00
Ohio.....	2,555	123,567,794.85	63,915,559.22	13,596,443.48
Oklahoma.....	404	12,779,033.06	7,566,250.94	2,017,423.29
Oregon.....	641	26,082,184.65	14,733,687.77	4,022,594.06
Pennsylvania.....	1,930	166,007,785.70	67,731,195.43	12,925,370.90
Rhode Island.....	393	19,353,833.47	10,325,814.70	2,581,892.20
South Carolina.....	830	10,252,104.88	7,050,145.59	2,320,331.70
South Dakota.....	524	20,822,959.29	4,749,070.18	2,092,687.30
Tennessee.....	639	25,838,121.97	21,750,456.52	3,468,846.09
Texas.....	1,826	62,745,723.84	36,876,088.20	10,899,046.74
Utah.....	643	27,281,525.32	11,637,423.25	3,247,975.48
Vermont.....	122	2,939,930.94	1,092,263.51	330,303.83
Virginia.....	944	29,121,053.33	15,404,578.31	3,547,094.45
Washington.....	1,293	49,690,795.62	32,944,529.44	7,745,037.48
West Virginia.....	619	25,001,412.41	15,074,290.95	2,492,973.81
Wisconsin.....	1,444	54,547,433.39	35,083,932.65	7,241,589.44
Wyoming.....	167	6,783,290.79	2,074,167.65	884,124.96
Total.....	54,673	2,971,084,455.60	1,783,425,425.11	359,754,516.37

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

State or Territory.	Number of returns received.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.....	476	\$22,002,908.40	\$11,118,193.06	\$1,019,298.48
Alaska.....	18	4,386,258.78	379,908.86	124,818.30
Arizona.....	43	2,960,560.00	1,171,768.52	150,019.81
Arkansas.....	497	11,510,037.65	4,899,959.02	542,103.76
California.....	5,514	521,402,580.15	185,219,155.31	16,865,440.92
Colorado.....	2,510	228,799,490.91	76,445,089.00	4,547,141.21
Connecticut.....	861	96,579,189.97	33,423,954.23	2,880,399.35
Delaware.....	180	27,351,575.77	3,375,486.14	274,305.85
District of Columbia.....	243	34,397,478.52	9,265,277.93	1,034,820.45
Florida.....	406	21,723,950.58	11,108,651.38	1,064,390.08
Georgia.....	782	31,036,319.77	8,531,087.45	1,706,208.08
Hawaii.....	193	10,500,374.79	5,277,701.84	404,334.18
Idaho.....	416	137,199,291.85	19,003,654.04	742,257.75
Illinois.....	8,685	218,731,103.57	85,930,206.74	15,495,037.08
Indiana.....	898	36,424,563.89	17,015,144.36	2,119,101.08
Iowa.....	1,304	44,617,375.18	16,997,800.14	2,394,755.25
Kansas.....	584	19,034,272.89	5,522,394.30	1,240,739.53
Kentucky.....	870	29,193,459.42	11,159,618.39	1,098,079.83
Louisiana.....	522	35,945,780.15	25,714,897.43	1,067,137.23
Maine.....	807	128,770,144.47	36,782,489.00	1,295,185.37
Maryland.....	640	36,614,806.93	18,652,045.28	1,275,097.42
Massachusetts.....	1,735	210,010,404.70	24,489,449.20	11,208,459.41
Michigan.....	1,216	50,712,689.04	10,617,521.07	2,949,883.83
Minnesota.....	1,828	173,045,898.48	11,314,579.15	9,555,006.23
Mississippi.....	105	6,514,012.97	2,107,709.72	189,701.39
Missouri.....	2,990	200,897,192.30	94,645,300.17	10,428,952.51
Montana.....	642	145,229,931.70	10,544,081.75	3,199,071.40
Nebraska.....	561	41,100,906.59	7,573,871.58	2,215,712.90
Nevada.....	191	52,073,519.64	4,044,823.15	223,761.86
New Hampshire.....	121	5,641,955.95	1,163,384.09	208,514.23
New Jersey.....	3,392	581,205,309.11	297,269,032.71	13,870,491.39
New Mexico.....	35	2,064,172.04	471,142.40	131,009.16
New York.....	10,507	1,450,023,354.23	945,159,083.75	50,392,240.03
North Carolina.....	676	16,088,108.08	8,250,729.77	1,147,779.42
North Dakota.....	232	9,221,213.90	5,546,401.52	882,198.97
Ohio.....	8,006	168,569,776.21	85,955,559.43	19,506,045.85
Oklahoma.....	625	30,059,209.37	11,464,617.76	1,070,585.48
Oregon.....	1,095	38,129,299.43	17,789,857.43	3,379,245.90
Pennsylvania.....	3,233	231,739,750.84	141,445,077.07	16,894,809.45
Rhode Island.....	354	36,455,012.30	8,759,101.44	1,344,238.38
South Carolina.....	930	2,501,176.15	1,775,752.28	223,397.79
South Dakota.....	329	12,678,446.43	3,068,493.07	695,316.14
Tennessee.....	597	29,895,949.89	11,340,257.84	1,915,881.60
Texas.....	1,511	68,351,605.16	24,105,583.97	9,500,755.09
Utah.....	1,229	194,757,722.29	17,385,080.72	1,425,131.27
Vermont.....	78	4,707,980.00	456,047.30	75,761.12
Virginia.....	1,113	11,390,066.29	80,400,812.36	2,912,418.23
Washington.....	2,420	282,207,827.59	41,890,114.11	5,541,570.90
West Virginia.....	648	19,990,681.22	8,258,770.45	1,014,412.91
Wisconsin.....	1,512	72,958,624.72	20,051,517.59	3,390,755.04
Wyoming.....	478	34,772,906.03	5,104,002.26	1,389,554.80
Total.....	64,359	6,088,657,149.77	2,654,810,909.30	230,911,077.59

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

State or Territory.	Number of returns received.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.....	2,210	\$263,115,326.96	\$209,104,368.58	\$14,918,247.89
Alaska.....	129	25,195,395.28	1,726,348.02	380,007.40
Arizona.....	511	146,510,711.47	47,163,828.79	7,401,957.58
Arkansas.....	2,331	175,089,329.06	80,910,209.28	14,199,582.77
California.....	16,088	3,509,096,466.30	1,437,781,123.70	117,122,912.93
Colorado.....	7,089	1,362,963,561.71	531,884,708.84	28,940,904.31
Connecticut.....	3,859	959,730,954.96	564,756,415.70	67,021,117.39
Delaware.....	676	335,716,725.01	41,483,314.93	5,000,683.16
District of Columbia.....	753	380,230,435.92	327,895,291.63	12,175,120.51
Florida.....	1,487	138,233,346.40	90,804,757.79	8,928,425.36
Georgia.....	4,132	322,658,470.98	249,926,989.71	25,324,156.59
Hawaii.....	425	114,503,900.02	31,549,116.37	12,787,272.67
Idaho.....	1,032	216,539,735.91	43,832,316.73	3,841,348.07
Illinois.....	17,908	3,191,058,968.74	3,032,803,126.87	274,321,933.85
Indiana.....	5,996	475,180,575.95	272,445,057.08	50,400,751.91
Iowa.....	6,350	597,395,039.53	201,926,532.59	30,206,215.85
Kansas.....	4,004	276,737,684.61	117,571,600.81	44,778,804.05
Kentucky.....	4,185	361,060,752.81	282,794,978.41	31,422,849.29
Louisiana.....	2,577	425,329,331.80	339,844,019.49	22,331,951.05
Maine.....	3,048	1,000,227,182.49	369,568,419.20	27,382,507.79
Maryland.....	3,052	749,930,570.16	560,516,168.52	41,375,459.14
Massachusetts.....	8,809	2,013,823,543.82	1,252,356,873.46	133,921,535.09
Michigan.....	7,494	930,244,078.63	832,516,755.41	95,866,195.88
Minnesota.....	6,559	1,485,931,773.03	1,120,914,798.39	123,777,229.19
Mississippi.....	1,246	78,001,179.58	58,430,520.99	6,937,915.02
Missouri.....	11,162	1,865,768,901.29	1,471,944,544.60	103,319,719.97
Montana.....	2,031	430,777,760.61	64,095,432.58	9,387,459.85
Nebraska.....	3,137	220,877,132.22	111,021,400.33	18,880,442.07
Nevada.....	1,389	712,637,753.92	15,928,089.11	8,275,078.45
New Hampshire.....	889	94,866,451.60	49,964,885.32	7,011,818.17
New Jersey.....	8,403	3,149,802,839.48	1,754,714,939.74	105,549,134.33
New Mexico.....	632	156,575,003.46	55,151,982.22	3,184,041.19
New York.....	31,132	10,734,835,411.02	7,834,427,75.71	646,222,192.58
North Carolina.....	3,085	172,719,045.78	78,968,951.11	14,338,689.21
North Dakota.....	2,090	61,060,010.90	26,788,209.76	7,623,217.33
Ohio.....	14,294	2,046,478,072.71	1,080,973,543.86	180,767,628.51
Oklahoma.....	3,351	503,363,218.45	381,302,242.36	10,943,775.18
Oregon.....	3,485	416,470,853.41	155,455,247.87	19,248,727.97
Pennsylvania.....	18,302	5,496,433,778.12	2,069,754,489.64	374,984,428.79
Rhode Island.....	2,011	223,883,806.94	143,039,572.85	37,670,744.43
South Carolina.....	2,704	151,357,813.78	94,130,585.74	13,682,521.94
South Dakota.....	2,128	250,720,967.74	35,212,836.87	6,515,532.02
Tennessee.....	2,960	317,117,305.28	176,077,951.20	21,495,074.09
Texas.....	6,992	855,501,987.95	801,222,207.06	57,819,956.18
Utah.....	4,118	741,703,543.81	126,057,746.55	12,908,593.99
Vermont.....	723	77,254,772.73	50,392,803.32	6,312,233.75
Virginia.....	3,835	802,303,006.10	853,012,281.17	41,252,177.47
Washington.....	7,719	1,614,382,800.68	487,875,200.99	35,739,982.60
West Virginia.....	3,716	474,845,220.12	203,282,776.12	19,440,952.44
Wisconsin.....	8,483	961,952,771.86	487,916,001.56	70,223,891.07
Wyoming.....	1,073	239,826,928.01	22,531,917.71	5,144,811.71
Total.....	202,490	\$2,371,626,752.87	31,333,952,666.83	\$3,125,481,101.03

NOTE.—For table showing amounts paid by corporations of the various classes by States and Territories during the fiscal year 1910, see page 31.

DISTILLED SPIRITS DIVISION.

The statements under the above heading relating to the fiscal year ended June 30, 1910, 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 and capacity of the grain and molasses distilleries in operation at the beginning of each month in the year and of the three following months; 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 quantity of fruit brandy produced in each collection district; 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, 1910:

State or Territory.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Regis-tered.	Oper-ated.	Regis-tered.	Oper-ated.	Regis-tered.	Oper-ated.		
Alabama.....	4						4	
Arkansas.....	10	7			3	3	13	10
California.....			2	2	203	195	205	197
Connecticut.....	3	2			19	17	22	19
District of Columbia.....	1	1					1	1
Florida.....	7						7	7
Georgia.....	2	2			1	1	2	2
Hawaii.....	1	1	1	1	1	1	3	3
Illinois.....	8	6	1	1	2	1	11	8
Indiana.....	17	10			7	6	24	17
Kentucky.....	246	195	1	1	95	38	285	234
Louisiana.....			3	3			3	
Maryland.....	85	29			3	3	34	23
Massachusetts.....	1	1	6	6	1	1	8	8
Michigan.....	35	26			1	8	43	30
Missouri.....	1	1					1	1
Montana.....	2	2					2	2
New Hampshire.....			1	1	1	1	2	1
New Jersey.....					43	40	40	
New Mexico.....					3	3	3	3
New York.....	4	3	1	1	29	26	34	30
North Carolina.....	9				7	7	16	7
Ohio.....	25	9			27	27	52	36
Oregon.....					2	2	2	2
Pennsylvania.....	115	80			5	4	120	84
Rhode Island.....					4	4	4	4
South Carolina.....	2						2	
Tennessee.....	49	30			12	11	61	47
Texas.....			1	1			1	
Virginia.....	49	32			49	45	98	77
Washington.....					1	1	1	1
West Virginia.....	5	3					5	3
Wisconsin.....	4	4					4	4
Total.....	633	444	18	16	470	446	1,211	906
Total for year ended JUNE 30, 1909.....	606	466	17	16	840	810	1,547	1,292

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1910, BY COLLECTION DISTRICTS.

Districts.	Regis- tered.	Oper- ated.	Districts.	Regis- tered.	Oper- ated.
Arkansas.....	3	3	New Jersey:		
California:			First district.....	14	14
First district.....	86	80	Fifth district.....	29	26
Fourth district.....	62	61	New Mexico.....	3	3
Sixth district.....	55	54	New York:		
Connecticut.....	23	21	First district.....	1	1
Hawaii.....	1	1	Fourteenth district.....	13	13
Illinois:			Twenty-first district.....	1	1
First district.....	1	1	Twenty-eighth district.....	14	11
Eighth district.....	1	1	North Carolina, fourth district.....	7	7
Indiana:			Ohio:		
Sixth district.....	2	1	First district.....	1	1
Seventh district.....	5	5	Tenth district.....	14	14
Kentucky:			Eighteenth district.....	12	12
Second district.....	14	14	Oregon.....	2	2
Fifth district.....	8	8	Pennsylvania:		
Seventh district.....	4	4	First district.....	4	4
Eighth district.....	12	12	Ninth district.....	1	1
Maryland.....	3	3	Tennessee.....	12	11
Massachusetts, third district.....	1	1	Virginia:		
Michigan:			Second district.....	9	9
First district.....	1	1	Sixth district.....	40	36
Fourth district.....	1	1	Washington.....	1	1
Missouri, first district.....	8	8	Total.....	470	446
New Hampshire.....	1	1			

STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION AT THE BEGINNING OF EACH MONTH DURING THE FISCAL YEAR ENDED JUNE 30, 1910, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

Month.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
1909.							
July.....	97	13	48,650	224,000	75,224	69,868	285,468
August.....	71	11	41,350	191,499	83,185	68,407	250,906
September.....	78	9	42,427	195,568	88,410	72,328	267,966
October.....	100	12	63,251	293,367	70,781	57,369	350,726
November.....	146	11	88,604	406,404	173,631	88,720	495,124
December.....	212	13	107,090	487,194	180,838	94,850	582,049
1910.							
January.....	239	14	125,518	564,577	168,919	84,878	640,455
February.....	270	14	137,542	619,827	124,152	56,096	675,923
March.....	296	15	144,848	657,153	150,040	68,745	725,898
April.....	308	14	141,646	632,957	183,961	97,177	730,134
May.....	290	15	123,788	560,810	166,931	83,316	644,126
June.....	180	14	92,619	424,480	156,199	74,378	498,858
July.....	94	13	61,020	282,228	63,143	51,538	333,761
August.....	65	13	48,040	226,438	80,409	66,792	293,230
September.....	65	12	48,581	225,350	98,321	80,527	305,877

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.
NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1910, BY COLLECTION DISTRICTS.

Districts.	Registered.		Operated.		Total.
	Registered.	Operated.	Registered.	Operated.	
Alabama.....	1	1	1	1	1
Arkansas.....	1	1	1	1	1
Connecticut.....	1	1	1	1	1
Florida.....	1	1	1	1	1
Georgia.....	1	1	1	1	1
Hawaii.....	1	1	1	1	1
Illinois.....	1	1	1	1	1
Indiana.....	1	1	1	1	1
Michigan.....	1	1	1	1	1
Minnesota.....	1	1	1	1	1
Mississippi.....	1	1	1	1	1
Missouri.....	1	1	1	1	1
Nebraska.....	1	1	1	1	1
North Carolina.....	1	1	1	1	1
Ohio.....	1	1	1	1	1
Pennsylvania.....	1	1	1	1	1
Rhode Island.....	1	1	1	1	1
Tennessee.....	1	1	1	1	1
Vermont.....	1	1	1	1	1
Virginia.....	1	1	1	1	1
Washington.....	1	1	1	1	1
Wisconsin.....	1	1	1	1	1
Wyoming.....	1	1	1	1	1
Alaska.....	1	1	1	1	1
Arizona.....	1	1	1	1	1
Colorado.....	1	1	1	1	1
Idaho.....	1	1	1	1	1
Montana.....	1	1	1	1	1
Nevada.....	1	1	1	1	1
Oregon.....	1	1	1	1	1
Texas.....	1	1	1	1	1
Utah.....	1	1	1	1	1
Virginia.....	1	1	1	1	1
West Virginia.....	1	1	1	1	1
Wyoming.....	1	1	1	1	1
Alaska.....	1	1	1	1	1
Arizona.....	1	1	1	1	1
Colorado.....	1	1	1	1	1
Idaho.....	1	1	1	1	1
Montana.....	1	1	1	1	1
Nevada.....	1	1	1	1	1
Oregon.....	1	1	1	1	1
Texas.....	1	1	1	1	1
Utah.....	1	1	1	1	1
Wyoming.....	1	1	1	1	1
Alaska.....	1	1	1	1	1
Arizona.....	1	1	1	1	1
Colorado.....	1	1	1	1	1
Idaho.....	1	1	1	1	1
Montana.....	1	1	1	1	1
Nevada.....	1	1	1	1	1
Oregon.....	1	1	1	1	1
Texas.....	1	1	1	1	1
Utah.....	1	1	1	1	1
Wyoming.....	1	1	1	1	1
Alaska.....	1	1	1	1	1
Arizona.....	1	1	1	1	1
Colorado.....	1	1	1	1	1
Idaho.....	1	1	1	1	1
Montana.....	1	1	1	1	1
Nevada.....	1	1	1	1	1
Oregon.....	1	1	1	1	1
Texas.....	1	1	1	1	1
Utah.....	1	1	1	1	1
Wyoming.....	1	1	1	1	1
Alaska.....	1	1	1	1	1
Arizona.....	1	1	1	1	1
Colorado.....	1	1	1	1	1
Idaho.....	1	1	1	1	1
Montana.....	1	1	1	1	1
Nevada.....	1	1	1	1	1
Oregon.....	1	1	1	1	1
Texas.....	1	1	1	1	1
Utah.....	1	1	1	1	1
Wyoming.....	1	1	1	1	1
Alaska.....	1	1	1	1	1
Arizona.....	1	1	1	1	1
Colorado.....	1	1	1	1	1
Idaho.....	1	1	1	1	1
Montana.....	1	1	1	1	1
Nevada.....	1	1	1	1	1
Oregon.....	1	1	1	1	1
Texas.....	1	1	1	1	1
Utah.....	1	1	1	1	1
Wyoming.....	1	1	1	1	1
Alaska.....	1	1	1	1	1
Arizona.....	1	1	1	1	1
Colorado.....	1	1	1	1	1
Idaho.....	1	1	1	1	1
Montana.....	1	1	1	1	1
Nevada.....	1	1	1	1	1
Oregon.....	1	1	1	1	1
Texas.....	1	1	1	1	1
Utah.....	1	1	1	1	1
Wyoming.....	1	1	1	1	1
Alaska.....	1	1	1	1	1
Arizona.....	1	1	1	1	1
Colorado.....	1	1	1	1	1
Idaho.....	1	1	1	1	1
Montana.....	1	1	1	1	1
Nevada.....	1	1	1	1	1
Oregon.....	1	1	1	1	1
Texas.....	1	1	1	1	1
Utah.....	1	1	1	1	1
Wyoming.....	1	1	1	1	1
Alaska.....	1	1	1	1	1
Arizona.....	1	1	1	1	1
Colorado.....	1	1	1	1	1
Idaho.....	1	1	1	1	1
Montana.....	1	1	1	1	1
Nevada.....	1	1	1	1	1
Oregon.....	1	1	1	1	1
Texas.....	1	1	1	1	1
Utah.....	1	1	1	1	1
Wyoming.....	1	1	1	1	1
Alaska.....	1	1	1	1	1
Arizona.....	1	1	1	1	1
Colorado.....	1	1	1	1	1
Idaho.....	1	1	1	1	1
Montana.....	1	1	1	1	1
Nevada.....	1	1	1	1	1
Oregon.....	1	1	1	1	1
Texas.....	1	1	1	1	1
Utah.....	1	1	1	1	1
Wyoming.....	1	1	1	1	1
Alaska.....	1	1	1	1	1
Arizona.....	1	1	1	1	1
Colorado.....	1	1	1	1	1
Idaho.....	1	1	1	1	1
Montana.....	1	1	1	1	1
Nevada.....	1	1	1	1	1
Oregon.....	1	1	1	1	1
Texas.....	1	1	1	1	1
Utah.....	1	1	1	1	1
Wyoming.....	1	1	1	1	1
Alaska.....	1	1	1	1	1
Arizona.....	1	1	1	1	1
Colorado.....	1	1	1	1	1
Idaho.....	1	1	1	1	1
Montana.....	1	1	1	1	1
Nevada.....	1	1	1	1	1
Oregon.....	1	1	1	1	1
Texas.....	1	1	1	1	1
Utah.....	1	1	1	1	1
Wyoming.....	1	1	1	1	1
Alaska.....	1	1	1	1	1
Arizona.....	1	1	1	1	1
Colorado.....	1	1	1	1	1
Idaho.....	1	1	1	1	1
Montana.....	1	1	1	1	1
Nevada.....	1	1	1	1	1
Oregon.....	1	1	1	1	1
Texas.....	1	1	1	1	1
Utah.....	1	1	1	1	1
Wyoming.....	1	1	1	1	1
Alaska.....	1	1	1	1	1
Arizona.....	1	1	1	1	1
Colorado.....	1	1	1	1	1
Idaho.....	1	1	1	1	1
Montana.....	1	1	1	1	1
Nevada.....	1	1	1	1	1
Oregon.....	1	1	1	1	1
Texas.....	1	1	1	1	1
Utah.....	1	1	1	1</	

NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1910, BY COLLECTION DISTRICTS—Continued.

Districts.		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 300 bushels.		Total.	
		Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
New York:																			
Fourteenth district																		1	2
Twenty-first district																		1	2
Twenty-eighth district																		1	1
North Carolina:																			
Fourth district																		1	2
Fifth district																		1	2
Ohio:																			
First district																		6	5
Tenth district																		3	2
Eleventh district																		6	5
Eighteenth district																		10	2
Pennsylvania:																			
First district																		9	6
Ninth district																		21	15
Twelfth district																		1	1
Twenty-third district																		11	5
South Carolina																		74	54
Tennessee																		2	2
Virginia:																		49	36
Second district																		13	13
Sixth district																		36	19
West Virginia																		5	3
Wisconsin, first district																		2	4
Total																		633	444
64152—10—6																			

NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1910, BY STATES AND TERRITORIES.

State or Territory.	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 300 bushels.		Daily grain capacity exceeding 300 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama																		
Arkansas	9	6	8	5	1	1			1	1			1	3				
Connecticut																		
District of Columbia																		
Florida	1	1			1	1												
Georgia																		
Hawaii																		
Illinois																		
Indiana	3	1	3	1			1		2								6	5
Kentucky	91	67	76	53	21	14	8	4	12	8	2	1	9	7	69	61	46	47
Maryland	3				3	1			7	3			1	1			11	10
Massachusetts																		
Missouri	15	8	7	4	13	7	4	3	6	4	2	1	1	2	2			
Montana									1	1						1	1	1
Nebraska																		
New York																		
North Carolina	1				1	1	1		3		1		1	2		3	2	6
Ohio	1				3	1	9		2		2		1	1	1	1	16	18
Pennsylvania	1	1			4	3	13	7	32	24	11	5	21	11	16	12	18	
South Carolina									1	5	4	4	5	4	4	4		
Tennessee	17	13	14	10	7	5	5	3	7	5	5	4	7	5	5	5		
Virginia	11	1	3		9	2	1	1	22	18	4	2	5	5	5	5	1	1
West Virginia	2	2			3	2	1		2	2							2	2
Wisconsin																		
Total	155	100	111	73	66	36	44	18	102	68	35	19	57	36	113	96	105	98
Total for year ended June 30, 1909	199	118	129	87	93	40	48	21	107	59	39	20	56	36	116	101	102	93

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, 1910, BY COLLECTION DISTRICTS.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Bushels.	Bushels.	Gallons.
Arkansas.....	815	48		1,007	6,266						
California:											
First district.....					4,658						
Sixth district.....	6			5							
Connecticut.....	6,733			12,244	10,113			2,729,470		4,658	2,729,470
Florida.....	7,153			5,636	48,347			194,162		11	194,162
Georgia.....	594				2,833						
Hawaii.....											
Illinois:											
First district.....									24,050	920	24,050
Fifth district.....	642,511			235,780	5,101,302	1,410					12,168
Eighth district.....	227,197			44,837	1,738,767						
Indiana:											
Sixth district.....	210,158			82,739	1,786,606	5,717					2,085,220
Seventh district.....	384,849			61,059	2,925,476						3,371,384
Kentucky:											
Second district.....	126,975		10	74,846	629,613						1,031,444
Fifth district.....	460,337	4,680		703,178	2,004,630						3,772,825
Sixth district.....	129,373			168,874	866,368	2,028					1,186,643
Seventh district.....	173,722			243,796	922,919						202,536
Eighth district.....	82,073		33	768	114,420	496,233					1,340,437
Louisiana.....											
Maryland.....	159,170		42	711,276	45,713						11,549,611
Massachusetts, third district.....	6,775			11,882	12,579						916,201
Michigan, first district.....											31,236
Missouri:											
First district.....	1,045		436		759	10,558					12,798
Sixth district.....	8,191		308		7,573	43,735					59,807
Montana.....	339				1,943						2,282
Nebraska.....	60,007				18,472	423,519					501,998
New York:											
First district.....	1,009				1,009						2,018
Fourteenth district.....	134,033				330,195	327,655					797,883
Twenty-first district.....	118,807				1,189	58,703					178,499
Ohio:											
First district.....	225,640	2,478			287,205	1,395,602	2,347			280	1,913,552
Tenth district.....	21,957				32,707	131,340					186,004
Eighteenth district.....	2,966	1,398			14,093	3,149					22,206
Pennsylvania:											
First district.....	26,362		48		129,563						155,973
Ninth district.....	5,792		320		61,032	7,512					77,656
Twelfth district.....	3,917				30,970	464					35,357
Twenty-third district.....	329,228		573		1,454,086	107,529				3,713	1,895,129
Tennessee.....	19,428				12,986	115,216					148,368
Virginia:											
Second district.....	20,401				21,657	125,771					167,829
Sixth district.....	14,813				14,343	70,526					99,682
West Virginia.....	9,788				35,344	755					45,887
Wisconsin, first district.....	79,771			1,169	106,180	322,920					3,335
Total.....	3,704,740	10,316	2,733	5,042,471	20,547,427	11,502			42,293,073	8,248	29,327,437
											42,233,073

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, 1910, BY STATES AND TERRITORIES.

States and Territories.	States and Territories.							Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Milk feed.	Molasses.	Other materials.	Total.	
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.											
Arkansas.....	815	48	48	1,007	6,216	2,923	632											
California.....	6,738	5	12,244	4,658	10,113	5	5											
District of Columbia.....	1,024			5,014														
Florida.....	7,155			48,347														
Georgia.....	594			5,636	2,833													
Hawaii.....																		
Illinois.....	869,708																	
Indiana.....	595,007	41	41	778	1,305,114	143,738	4,712,052	1,410										
Iowa.....	972,480																	
Kentucky.....	138,146	42	42	710,574	40,699	11,882	12,579											
Louisiana.....	6,775																	
Maryland.....																		
Massachusetts.....	9,236	74	74															
Michigan.....	339																	
Minnesota.....	60,607																	
Nebraska.....	230,649	3,876	3,876	334,905	386,338	1,530,091	2,317											
Ohio.....	260,563	48	48	1,675,637	115,505	115,505												
Pennsylvania.....	368,299	883	738	12,986	12,986	36,060	196,297											
Tennessee.....	19,428																	
Virginia.....	35,214																	
West Virginia.....	9,788																	
Wisconsin.....	70,771			1,160	322,920													
Totals.....	3,704,740	10,316	2,733	5,042,471	20,547,427	11,502												
Totals for fiscal year ended June 30, 1909.....	3,221,339	9,648	1,678	4,364,097	18,080,711	9,840												

The average yield per bushel of grain was 133,396,762 - 4.54+ gallons of spirits.

The average yield per gallon of molasses used for the production of spirits was 20,557,210 - .322+ of a gallon.

The average yield per gallon of molasses used for the production of rum was 2,353,624 - .777+ of a gallon.

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

Year.	Grain used.	Spirits produced from grain.	Molasses used to produce spirits.	Spirits produced from molasses.	Molasses used to produce rum.	Rum produced.
1909.....	Bushels.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
	25,688,370	116,852,908	31,018,657	14,645,473	2,531,307	1,952,374
1910.....	29,327,437	133,396,702	33,392,657	20,557,200	2,900,376	2,253,624

STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEARS 1909 AND 1910 COMPARED.

Districts.	Fiscal year 1910.			Total production, fiscal year 1909.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.	
	Gallons.	Gallons.	Gallons.	
Alabama.....				176
Arkansas.....	27,705.7	10,517.0	38,223	13,036
First California.....	2,080,857.8	5,395,257.8	7,185,116	7,456,005
Fourth California.....		1,097,866.5	1,097,867	693,403
Sixth California ^a	117,300.5	977,089.5	1,094,390	
Colorado.....				38
Connecticut.....	108,698.9	28,067.8	136,766	120,790
Florida.....	212,837.1	212,837		45,430
Georgia.....	11,773.4	3,713	11,773	19,018
Hawaii.....	11,664.8	7,802.2	19,467	6,882
First Illinois.....		500.4	7,784	6,045
Fifth Illinois.....	28,480,594.5	7,233.8	28,480,595	28,812,978
Eighth Illinois.....	9,539,052.4		9,539,052	8,974,354
Thirteenth Illinois.....	9,790,088.2	119.8	9,790,908	8,860,779
Sixth Indiana.....	16,098,773.5	26,138.6	16,082,912	13,065,707
Seventh Indiana.....				
Third Iowa.....				23
Fourth Iowa.....				357
Kansas.....				
Second Kentucky.....	4,748,503.1	12,523.9	4,761,027	3,489,700
Fifth Kentucky.....	17,239,281.4	44,891.5	17,284,173	12,398,245
Sixth Kentucky.....	5,472,603.2		5,472,603	3,327,996
Seventh Kentucky.....	6,105,990.0	816.0	6,106,806	5,003,971
Eighth Kentucky.....	3,107,707.2	2,769.1	3,110,336	2,704,363
Louisiana.....	8,869,831.7		8,869,832	5,890,692
Maryland.....	3,785,951.0	22,425.1	3,805,376	3,667,441
Massachusetts.....	4,295,570.3	210.0	4,295,780	2,387,333
First Michigan.....	2,376,164.9	273.3	2,376,438	2,180,257
Fourth Michigan.....		205.0	205	179
Minnesota.....				
First Missouri.....	47,175.5	25,807.4	72,983	57,564
Sixth Missouri.....	203,784.5		203,784	336,054
Montana.....	8,721.1		8,721	6,556
Nebraska.....	2,348,619.0		2,348,619	1,924,106
New Hampshire.....				
First New Jersey.....				
Fifth New Jersey.....				
New Mexico.....				
First New York.....	5,042,432.5	2,430.4	5,044,863	3,910,572
Second New York.....				
Fourteenth New York.....	2,816,259.0	23,088.7	2,839,343	2,002,184
Twenty-first New York.....	838,165.3	13,543.7	851,709	724,044
Twenty-eighth New York.....		39,479.3	39,479	31,803
Fourth North Carolina.....		599.5	599	83,597
Fifth North Carolina.....	1.8		2	188,164
North and South Dakota.....				
First Ohio.....	8,200,290.4	3,068.0	8,203,958	8,167,955
Tenth Ohio.....	914,949.4	99,926.6	1,014,876	860,241
Eleventh Ohio.....				2,607
Eighteenth Ohio.....	91,938.1	9,627.6	101,586	92,778
Oregon.....		407.0	407	1,066
First Pennsylvania.....	636,903.0	3,389.0	660,203	507,885
Ninth Pennsylvania.....	320,246.6		320,247	397,112
Twelfth Pennsylvania.....	140,025.1		140,023	276,723
Twenty-third Pennsylvania.....	8,201,633.0		8,201,534	6,612,230
South Carolina.....				
Tennessee.....	611,928.0	7,105.7	619,034	1,079,215
Third Texas.....				705
Fourth Texas.....				223
Second Virginia.....	591,677.4	3,059.0	594,736	263,395
Sixth Virginia.....	359,662.5	22,849.2	382,512	310,815

^a Constituted as a district July 1, 1909, formerly a part of the first district of California.

STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEARS 1909 AND 1910 COMPARED—Continued.

Districts.	Fiscal year 1910.			
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.	Total production, fiscal year 1909.
	Gallons.	Gallons.	Gallons.	Gallons.
Washington.	197,413.9	175.4	175	187
West Virginia.	2,136,580.8	197,414	174,021	2,082,888
First Wisconsin.		2,136,581		
Second Wisconsin.				
Total.	156,237,526.4	7,656,433.6	163,893,960	139,891,613

TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEARS 1909 AND 1910.

States and Territories.	1909.	1910.	States and Territories.	1909.	1910.
	Gallons.	Gallons.		Gallons.	Gallons.
Alabama ^a .	176		Montana ^b .	6,566	8,721
Alaska.			Nebraska ^c .	1,924,108	2,348,619
Arizona ^d .	13,036	38,223	Nevada ^e .		597
Arkansas.	8,154,409	9,377,373	New Hampshire ^f .	70,455	66,375
California ^g .	38		New Jersey.	279	103
Colorado ^h .	120,790	130,767	New Mexico ⁱ .	6,674,603	8,775,394
Connecticut ^j .			New York.	271,761	601
Delaware ^k .			North Carolina.		
District of Columbia ^l .	49,430	212,837	North and South Dakota.	9,119,611	9,320,420
Florida.	19,018	11,773	Ohio.		
Georgia.	6,332	19,407	Oklahoma.		
Hawaii.			Oregon ^m .	1,066	407
Idaho ⁿ .	37,793,370	38,027,381	Pennsylvania.	7,783,950	9,322,097
Illinois.	21,916,486	25,873,720	Rhode Island ^o .		
Indiana.	23		South Carolina.	1,079,215	619,034
Iowa.	357		Tennessee.		928
Kansas ^p .	27,524,275	36,735,235	Utah ^q .		
Louisiana ^r .	5,890,692	8,869,832	Vermont ^s .		
Maine ^t .	3,667,441	3,808,376	Virginia.	574,711	977,248
Massachusetts.	2,387,333	4,295,780	Washington ^u .	187	175
Michigan.	2,180,436	2,376,643	West Virginia.	174,021	197,414
Minnesota.			Wisconsin.	2,082,888	2,136,581
Mississippi ^v .	393,618	336,767	Wyoming ^w .		
Missouri.			Total.	39,891,613	163,893,960

^a Including the State of Mississippi on and after June 1, 1908.

^b Part of the collection district of New Mexico since September 5, 1883.

^c Including Nevada from October 1, 1883, to July 31, 1884, and since July 1, 1887.

^d Including Wyoming since August 15, 1883.

^e Including Rhode Island since July 1, 1887.

^f Including nine counties of Maryland from October 2, 1876, to June 30, 1887, and two counties of Virginia from June 19, 1887, to June 30, 1887; part of the collection district of Maryland since July 1, 1887.

^g Part of the collection district of Maryland since October 2, 1876.

^h Part of the collection district of Montana since August 20, 1883.

ⁱ Including the Indian Territory since August 8, 1881. Oklahoma Territory was attached to the district of Kansas March 30, 1886. Indian and Oklahoma Territories were constituted as the State of Oklahoma and proclaimed as such by the President November 16, 1907.

^j Including Mississippi since July 1, 1887. Mississippi was detached from Louisiana June 1, 1908, and consolidated with Alabama.

^k Part of the collection district of New Hampshire since July 1, 1887.

^l Exclusive of nine counties annexed to Delaware, but including the District of Columbia from October 2, 1876, to June 30, 1887; States of Maryland and Delaware and the District of Columbia since July 1, 1887.

^m Part of the collection district of Louisiana since July 1, 1887. Consolidated with Alabama June 1, 1908.

ⁿ Including Idaho since August 20, 1883, and Utah from August 20, 1883, to July 31, 1884, and since July 1, 1887.

^o Including Dakota (North Dakota and South Dakota since August 20, 1883). The States of North Dakota and South Dakota were detached from the district of Nebraska July 1, 1901, and constituted a collection district, to be known as the district of North and South Dakota on and after that date.

^q Part of California from October 1, 1883, to July 31, 1884, and since July 1, 1887; including Utah from August 1, 1884, to June 30, 1887.

^r Including Maine and Vermont since July 1, 1887.

^s Including Arizona since September 5, 1883.

^t Including Alaska since December 27, 1872, and Washington Territory, now the State of Washington, since September 1, 1883. The State of Washington and the Territory of Alaska were detached from the district of Oregon September 1, 1902, and constituted a collection district, to be known as the district of Washington on and after that date.

^u Part of the collection district of Connecticut since July 1, 1887.

^v Part of the collection district of Montana from August 20, 1883, to July 31, 1884, and since July 1, 1887; part of the collection district of Nevada from August 1, 1884, to June 30, 1887.

^w Part of the collection district of New Hampshire since July 1, 1887.

^x Part of the collection district of Oregon since September 1, 1883. Detached from the district of Oregon September 1, 1902.

^y Part of the collection district of Colorado since August 15, 1883.

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1910, BY COLLECTION DISTRICTS.

District.	Gallons.	District.	Gallons.
Alabama and Mississippi.	81,326.4	New Hampshire, Maine, and Vermont.	78,421.1
Arkansas.	3,284,589.7	First district.	372,375.9
California:		Fourth district.	210,192.9
First district.	118,042.7	Sixth district.	1,349,884.9
Fourth district.	1,241,115.1	Colorado and Wyoming.	14,742.1
Sixth district.	544,928.1	Connecticut and Rhode Island.	
Seventh district.	32,150.5	Florida.	1,075,426.2
Eighth district.	6,512,752.1	Georgia.	9,275,774.7
Ninth district.	6,019,632.9	Hawaii.	2,970,654.4
Tenth district.	3,151.9	Illinois:	391,555.6
Eleventh district.	259,763.1	First district.	2,638,353.4
Twelfth district.		Fifth district.	
Thirteenth district.		North Carolina:	
Fourteenth district.		First district.	
Twenty-first district.		Second district.	
Twenty-eighth district.		Third district.	
North Carolina:		Fourth district.	
Fourth district.		North and South Dakota.	
Fifth district.		Ohio:	
North Carolina:		First district.	10,949,472.0
Fourth district.		Tenth district.	839,071.5
North Carolina:		Eleventh district.	477,478.5
Fourth district.		Eighteenth district.	1,649,751.1
Kansas, Oklahoma, and Indian Territory.		Oregon:	311,619.4
Kentucky:		Pennsylvania:	
Second district.	339,387.5	First district.	8,399,916.4
Fifth district.	5,329,994.4	Ninth district.	319,986.5
Sixth district.	680,580.6	Twelfth district.	733,041.1
Seventh district.	103,114.5	Twenty-third district.	3,419,824.5
Eighth district.	59,661.7	South Carolina.	20,162.5
Louisiana:	802,511.6	Tennessee.	1,231,913.0
Maryland, Delaware, and District of Columbia.	6,845,966.3	Texas:	
Massachusetts, third district.	5,475,577.5	Third district.	284,004.4
Michigan:		Fourth district.	184,525.5
First district.	371,928.5	Virginia:	
Fourth district.	65,633.3	Second district.	1,885,164.5
Minnesota:	1,591,050.1	Sixth district.	202,361.5
Missouri:		Washington and Alaska.	348,396.1
First district.	2,974,245.7	West Virginia.	330,644.5
Sixth district.	1,633,188.6	Wisconsin:	
Montana, Utah, and Idaho.	101,446.0	First district.	1,998,953.1
Nebraska.	480,500.4	Second district.	120,510.6
Total.		Total.	99,919,289.5

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1910, BY STATES AND TERRITORIES.

State or Territory.	Gallons.	State or Territory.	Gallons.
Alabama.		Montana.	9,399.6
Alaska.	10,005.2	Nevada.	40,500.4
Arizona.	81,326.4	New Hampshire.	78,421.1
Arkansas.	3,613,095.3	New Jersey.	1,722,260.8
California.	115,988.9	New Mexico.	1,736.9
Connecticut.	915,452.8	New York.	7,413,130.1
Delaware.	291,488.2	North Carolina.	
District of Columbia.	412,935.4	North Dakota.	
Florida.	544,928.1	Ohio.	13,915,773.1
Georgia.	92,159.5	Oklahoma.	
Hawaii.	19,909.9	Oregon.	311,619.4
Idaho.	12,795,390.0	Pennsylvania.	12,872,768.5
Illinois.	1,429,393.0	Rhode Island.	325,662.3
Indiana.		South Carolina.	20,663.5
Indian Territory.		South Dakota.	
Iowa.	209,504.3	Tennessee.	1,231,913.0
Kansas.	6,518,748.7	Texas.	1,68,529.9
Kentucky.	862,611.6	Utah.	32,136.5
Louisiana.		Vermont.	
Maine.	6,048,547.6	Virginia.	2,087,526.0
Maryland.	5,475,577.5	Washington.	348,396.1
Massachusetts.	437,561.8	West Virginia.	330,644.5
Michigan.		Wisconsin.	2,119,403.7
Minnesota.	1,591,050.1	Mississippi.	
Missouri.	4,607,434.3	Wyoming.	
Total.		Total.	99,919,289.5

SPIRITS GAUGED IN 1910.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1910, BY COLLECTION DISTRICTS.

Collection district.	Distilled spirits other than fruit brandies.						Fruit brandies produced and withdrawn from special bonded warehouses, tax paid and free of tax; also that used for fortification of sweet wine.	Total gauged.		
	Withdrawn from warehouse.					Rectified.				
	Deposited in warehouse.	On payment of the tax.	For denaturation. ^a	For scientific purposes and use of United States.	For export.	Dumped for rectification.				
Alabama.....	11,153.7							11,153.7		
Arkansas.....	27,705.7	23,909.4						229,867.2		
First California.....	2,089,857.8	3,447,083.9	575,584.9	64,758.7	2,248.5	24,308.7	3,284,859.7	18,233,996.9		
Fourth California.....		589.4					210,192.9	1,648,038.7		
Sixth California.....	117,300.5	242,842.7	117,148.9	1,678.4			96,396.5	1,259,722.5		
Colorado.....		119,003.0		444.8			101,315.5	1,028,062.7		
Connecticut.....	108,698.9	125,516.6					1,055,941.5	1,721,472.4		
Florida.....	212,837.1	210,616.8					1,241,115.1	336,656.6		
Georgia.....	11,773.4	43,106.3					459,675.0	2,564,024.8		
Hawaii.....	11,664.8	35,768.3					544,928.1	1,428,057.0		
First Illinois.....	500.4	26,746.3		97.3				54,879.7		
Fifth Illinois.....	28,480,594.5	26,307,397.6	116,075.2	69,478.0	3,778.9		26,798.6	114,281.7		
Eighth Illinois.....	9,124,628.5	7,251,683.5	1,097,095.8	295,871.0	4,399.5		5,729,340.7	7,802.2		
Thirteenth Illinois.....							6,512,752.1	276,314.2		
Sixth Indiana.....	9,116,366.5	8,497,276.1		35,828.0		2,809.3	5,081,624.2	12,546,153.7		
Seventh Indiana.....	16,056,773.5	15,617,981.7		6,188.9	1,460.6	43,783.1	2,835.4	17,779,665.6		
Third Iowa.....							222,645.7	482,408.8		
Fourth Iowa.....							1,124,548.9	20,652,151.1		
Kansas.....		2,326.7					1,200,880.8	32,169,701.0		
Second Kentucky.....	4,748,503.1	2,877,488.7		811.0	8,028.9	103.1	188,917.7	290,301.0		
Fifth Kentucky.....	17,239,281.4	12,652,365.1		308.6	80,204.3		2,285.4	187,860.2		
Sixth Kentucky.....	5,362,056.6	3,386,684.3	110,636.6	435.4	1,996.0		1,248.3	2,326.7		
Seventh Kentucky.....	6,105,990.0	3,473,234.7			6,073.3	1,130.3	101,769.5	8,273,397.7		
Eighth Kentucky.....	3,107,767.2	2,737,694.1			5,845.5	1,134.5	109,114.5	40,110,885.5		
Louisiana.....	8,869,831.7	2,458,418.2	6,250,628.0	50,647.1	32,823.5		52,939.1	10,116,100.3		
Maryland.....	3,785,951.0	4,076,645.3		270.1	2,299.4	11,013.6	59,661.7	9,798,128.3		
Third Massachusetts.....	3,189,058.5	1,812,520.4	1,404,607.9	6,678.3	1,254,157.1	19,290.9	826,764.0	5,967,811.2		
First Michigan.....	2,376,164.9	1,985,921.4		143,176.9	158,228.1		802,511.6	19,351,624.1		
Fourth Michigan.....							1,785,702.3	20,903,150.3		
Minnesota.....							1,349,884.9	17,905,850.2		
First Missouri.....	47,175.5	45,413.8					1,381,979.2	3,511,716.9		
							2,575,302.8	205.0		
							2,974,245.7	125,273.9		
							39,709.2	2,973,039.3		
								5,681,847.0		

Sixth Missouri.....	263,784.5	912,826.9		1,955.0			1,379,408.9	1,633,188.6	26,652.3	4,217,876.2
Montana.....	8,721.1	220.1					86,242.5	101,446.0		196,629.7
Nebraska.....	2,348,619.0	1,845,218.5	10,031.7	16,048.9	155.7		405,728.7	52,329,994.4	5,096,271.2	
New Hampshire.....							68,649.3	78,421.1	596.9	157,699.0
First New Jersey.....							607,258.2	372,375.9	19,151.0	998,785.1
Fifth New Jersey.....							1,785,702.3	1,349,884.9	74,830.0	3,210,477.2
New Mexico.....	5,042,432.5	3,364,368.1	212,777.0	1,308,221.2	795.1	7,623.1	13,195.7	14,742.1	103.2	28,041.0
First New York.....							1,500,430.7	1,675,420.2	2,430.4	13,114,504.3
Second New York.....							8,076,525.2	9,278,774.7	471,632.4	17,826,932.4
Third New York.....							2,573,903.4	2,970,654.4		5,546,557.8
Fourteenth New York.....	2,816,259.0	2,501,638.5			2,484.5		1,130.4	398,737.8	23,083.7	6,201,730.7
Twenty-first New York.....	838,105.3	593,608.8				7,557.9	343,287.1	319,986.5	20,648.3	2,194,823.0
Twenty-eighth New York.....		6,900.6					2,975,795.5	3,419,824.5	201,221.5	5,406,271.0
Fourth North Carolina.....		4,561.3					14,885.0	20,603.5	599.5	5,100.8
Fifth North Carolina.....	1.8	25,507.3					1,035,765.1	1,231,913.0	11,474.1	25,509.1
North and South Dakota.....							232,141.6	284,004.4		
First Ohio.....	8,200,290.4	7,788,845.0		13,199.4	770.7	848.1	9,135,117.1	10,949,472.0	54,001.0	36,142,545.7
Tenth Ohio.....	914,949.4	506,258.6					702,297.0	839,071.5	212,293.9	3,174,870.4
Eleventh Ohio.....		9,826.7					416,126.0	477,478.5		903,411.2
Eighteenth Ohio.....	91,958.1	86,068.6					1,377,550.3	1,649,751.1	9,627.6	3,214,955.7
Oregon.....		278,872.9			.3		267,090.5	311,619.4	407.0	857,989.8
First Pennsylvania.....	656,903.6	749,667.4					7,643,397.7	8,399,916.4	35,891.9	17,485,752.8
Ninth Pennsylvania.....	320,246.6	427,365.0					272,410.1	319,986.5		1,340,008.2
Twelfth Pennsylvania.....	140,623.1	78,466.1					645,737.6	733,041.1		1,597,267.9
Twenty-third Pennsylvania.....	8,201,533.9	5,667,035.3		5.1	4,513.3	1,457.3	3,022,614.2	3,419,824.5	19,962.5	20,337,546.1
South Carolina.....		40.0					14,885.0	20,603.5		35,685.5
Tennessee.....	611,928.0	1,007,325.7				1,519.8	2,609.0			3,902,534.7
Third Texas.....							1,035,765.1	1,231,913.0	11,474.1	516,146.0
Fourth Texas.....							159,290.9	184,525.5		343,816.4
Second Virginia.....	591,077.4	422,646.5					1,54,898.1	1,885,164.5	3,059.0	4,447,445.5
Sixth Virginia.....	359,662.5	336,019.6					104,765.7	202,361.5	22,849.2	1,085,638.5
Washington.....							313,865.1	343,396.1	175.4	662,436.6
West Virginia.....	197,413.9	239,759.7				546.1	290,117.4	* 330,644.5		1,058,481.6
First Wisconsin.....	2,136,580.8	2,051,639.8	46,897.4	8,013.1			1,635,461.0	1,998,953.1		7,877,545.2
Second Wisconsin.....							96,487.3	120,510.6		216,997.9
Total.....	153,931,632.4	126,384,726.7	10,605,870.7	2,026,502.7	1,569,989.7	127,774.8	87,778,242.7	99,019,289.5	10,087,657.5	492,431,636.7

^a Includes spirits removed direct from distilleries by pipe line for denaturation.

FERMENTED LIQUORS.

STATEMENT OF FERMENTED LIQUORS WITHDRAWN FROM BREWERIES, TAX PAID, IN THE SEVERAL COLLECTION DISTRICTS OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1910.

District.	Barrels.	District.	Barrels.
Alabama.	11,520	New Hampshire.	268,108
Arkansas.	12,700	First New Jersey.	139,747
First California.	737,996	Fifth New Jersey.	3,121,167
Fourth California.	252,615	New Mexico.	26,975
Sixth California.	264,484	First New York.	3,319,011
Colorado.	450,817	Second New York.	186,831
Connecticut.	1,311,303	Third New York.	5,170,431
Florida.	19,425	Fourteenth New York.	1,841,837
Georgia.	128,750	Twenty-first New York.	776,157
Hawaii.	13,618	Twenty-eighth New York.	1,801,086
First Illinois.	5,156,814	Fourth North Carolina.	
Fifth Illinois.	259,170	Fifth North Carolina.	
Eighth Illinois.	242,155	North and South Dakota.	50,605
Thirteenth Illinois.	360,745	First Ohio.	1,805,977
Sixth Indiana.	638,206	Tenth Ohio.	556,958
Seventh Indiana.	664,940	Eleventh Ohio.	462,080
Third Iowa.	255,830	Eighteenth Ohio.	1,426,462
Fourth Iowa.	226,838	Oregon.	224,722
Kansas.	510	First Pennsylvania.	3,200,073
Second Kentucky.	23,630	Ninth Pennsylvania.	289,560
Fifth Kentucky.	397,417	Twelfth Pennsylvania.	1,427,485
Sixth Kentucky.	280,143	Twenty-third Pennsylvania.	2,741,023
Seventh Kentucky.	45,005	South Carolina.	2,942
Eighth Kentucky.	9,500	Tennessee.	221,830
Louisiana.	462,795	Third Texas.	503,259
Maryland.	1,434,329	Fourth Texas.	108,140
Third Massachusetts.	2,112,006	Second Virginia.	73,180
First Michigan.	1,130,638	Sixth Virginia.	101,271
Fourth Michigan.	408,025	Washington.	859,881
Minnesota.	1,578,700	West Virginia.	302,780
First Missouri.	3,341,967	First Wisconsin.	4,000,537
Sixth Missouri.	548,180	Second Wisconsin.	790,200
Montana.	476,054	Total.	59,485,117
Nebraska.	414,519		

REPORT OF COMMISSIONER OF INTERNAL REVENUE.

STATEMENT OF FERMENTED LIQUORS WITHDRAWN FROM BREWERIES, TAX PAID, IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEARS 1909 AND 1910.

States and Territories.	1909. Barrels.	1910. Barrels.	States and Territories.	1909. Barrels.	1910. Barrels.
Alabama ^a .	57,204	11,520	Montana ^c .	400,628	476,054
Alaska.			Nebraska ^b .	389,820	414,519
Arizona ^b .	10,425	12,700	Nevada ^e .	274,733	268,108
Arkansas ^c .	1,188,655	1,255,095	New Hampshire ^c .	3,114,713	3,260,914
California ^c .	411,399	450,817	New Jersey.	24,525	26,975
Colorado ^d .	1,211,588	1,311,303	New Mexico ^s .	12,572,042	13,005,353
Connecticut ^e .			New York.		
Delaware ^f .			North Carolina.		
District of Columbia ^g .			North and South Dakota.	44,940	50,605
Florida.	15,750	19,425	Ohio.	4,058,438	4,252,077
Georgia.	115,155	128,750	Oklahoma.		
Hawaii.	14,018	13,618	Oregon ⁱ .	194,231	224,722
Idaho ^h .	5,525,473	6,024,884	Pennsylvania.	7,050,263	7,604,141
Illinois.	1,272,017	1,303,166	Rhode Island ^u .		
Indiana.	437,177	482,663	South Carolina.	5,157	2,942
Iowa.			Tennessee.	235,200	221,850
Kansas ⁱ .	5,572	510	Texas.	532,970	611,399
Kentucky.	704,710	756,325	Utah ^v .		
Louisiana.	473,027	462,795	Vermont ^w .		
Maine ⁱ .	1,376,610	1,434,329	Virginia.	164,267	174,451
Maryland ^m .	2,042,993	2,112,006	Washington ^x .	816,667	859,881
Massachusetts.	1,483,207	1,538,863	West Virginia.	293,189	302,780
Michigan.	1,411,570	1,578,700	Wisconsin.	4,569,941	4,790,797
Minnesota.			Wyoming ^y .		
Mississippi ⁿ .	3,704,978	3,890,147	Total.	56,303,497	59,485,117

^a Including the State of Mississippi on and after June 1, 1909.^b Part of the collection district of New Mexico since September 5, 1883.^c Including Nevada from October 1, 1883, to July 31, 1884, and since July 1, 1887.^d Including Wyoming since August 15, 1893.^e Including Rhode Island since July 1, 1887.^f Including nine counties of Maryland from October 2, 1876, to June 30, 1887, and two counties of Virginia from June 19, 1877, to June 30, 1887; part of the collection district of Maryland since July 1, 1887.^g Part of the collection district of Maryland since October 2, 1876.^h Part of the collection district of Montana since August 20, 1883.ⁱ Including the Indian Territory since August 8, 1881. Oklahoma Territory was attached to the district of Kansas March 30, 1896. Indian and Oklahoma Territories were constituted as the State of Oklahoma and proclaimed as such by the President November 16, 1907.^j Including Mississippi since July 1, 1887. Mississippi was detached from Louisiana June 1, 1908, and consolidated with Alabama.^k Part of the collection district of New Hampshire since July 1, 1887.^l Exclusive of nine counties annexed to Delaware, but including the District of Columbia from October 2, 1876, to June 30, 1887; States of Maryland and Delaware and the District of Columbia since July 1, 1887.^m Part of the collection district of Louisiana since July 1, 1887. Consolidated with Alabama June 1, 1908.ⁿ Including Idaho since August 20, 1883, and Utah from August 20, 1883, to July 31, 1884, and since July 1, 1887.^o Including Dakota (North Dakota and South Dakota since 1891) since August 20, 1883. The States of North Dakota and South Dakota were detached from the district of Nebraska July 1, 1901, and constituted a collection district, to be known as the district of North and South Dakota on and after that date.^p Part of California from October 1, 1883, to July 31, 1884, and since July 1, 1887; including Utah from August 1, 1884, to June 30, 1887.^q Including Maine and Vermont since July 1, 1887.^r Including Arizona since September 5, 1883.^s Including Alaska since December 27, 1872, and Washington Territory, now the State of Washington, since September 1, 1883. The State of Washington and the Territory of Alaska were detached from the district of Oregon September 1, 1902, and constituted a collection district, to be known as the district of Washington, on and after that date.^t Part of the collection district of Connecticut since July 1, 1887.^u Part of the collection district of Montana from August 20, 1883, to July 31, 1884, and since July 1, 1887.^v Part of the collection district of Nevada from August 1, 1884, to June 30, 1887.^w Part of the collection district of New Hampshire since July 1, 1887.^x Part of the collection district of Oregon since September 1, 1883. Detached from the district of Oregon September 1, 1902.^y Part of the collection district of Colorado since August 15, 1883.

NOTE.—In addition to the above, 60,863 barrels were removed from breweries for export free of tax during fiscal year 1909, and 59,658 barrels during fiscal year 1910.

LAW DIVISION.

SEIZURES.

Seizures of property for violation of internal-revenue laws were made during the year ended June 30, 1910, as follows:

Articles.	Quantity.	Value.
Distilled spirits.....	gallons..	116,044 \$100,712.00
Tobacco.....	pounds..	6,140 402.00
Cigars.....	number.	1,537,250 5,257.45
Oleomargarine factories.....	do.	18 1,710.00
Oleomargarine.....	pounds.	91,718 12,021.00
Butter.....	pounds.	36,331 5,469.00
Registered grain distilleries.....	number.	6 3,690.00
Registered fruit distilleries.....	do.	12 8,405.00
Miscellaneous property which includes illicit distilleries, wagons and teams used for transportation of illicit spirits and other personal property.....		123,142.00
Total.....		260,808.45
Total value of seizures during fiscal year ended June 30, 1909.....		543,419.84
Total number of seizures during fiscal year ended June 30, 1910.....		3,184.00
Total number of seizures during fiscal year ended June 30, 1909.....		2,725.00

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, 1910, according to State and Territories:

State or Territory.	Number of seizures.	Distilled spirits.		Tobacco.		Cigars.		Distiller-ies and other miscellaneous property.	Total value.
		Gallons.	Value.	Pounds.	Value.	Number.	Value.		
Alabama.....	267	53	\$31.00	190	\$50.00			\$14,219.00	\$14,300.00
Arkansas.....	5	150	73.00					50.00	123.00
California (includes Nevada).....	15	21,476	3,225.00			1,272,200	\$3,255.00	13,090.00	19,579.00
Colorado.....	10	971	317.00					48.00	305.00
Connecticut (includes Rhode Island).....	14	1,263	951.00	2,197	28.00	13,025	136.00	746.00	1,861.00
Florida.....	52	11,861	12,127.00			9	.45	1,662.00	13,789.45
Georgia.....	774	1,688	1,692.00			555	14.00	50,003.00	51,709.00
Hawaii.....	4	21	50.00					30.00	80.00
Illinois.....	107	3,482	1,231.00			6,150	31.00	9,585.00	10,847.00
Indiana.....	12	72	125.00			87	5.00	185.00	315.00
Iowa.....	61	2,552	3,183.00			700	5.00	270.00	3,458.00
Kentucky.....	22	7,498	2,590.00					5,791.00	8,331.00
Louisiana (includes Mississippi).....	21	739	664.00			308	3.00	1.00	668.00
Maryland.....	47	363	496.00			100	1.00	1,858.00	2,355.00
Massachusetts.....	5	167	167.00	1,109	131.00	45,872	172.00		470.00
Michigan.....	11	127	217.00			950	45.00	103.00	365.00
Minnesota.....	6	207	624.00						624.00
Missouri.....	174	9,709	18,103.00					226.00	18,329.00
Montana.....	3	70	91.00					10.00	101.00
Nebraska.....	39	1,258	2,825.00					120.00	2,945.00

State or Territory.	Number of seizures.	Distilled spirits.		Tobacco.		Cigars.		Distiller-ies and other miscellaneous property.	Total value.
		Gallons.	Value.	Pounds.	Value.	Number.	Value.		
New Hampshire (includes Maine and Vermont).....	7	186	\$242.00						\$242.00
New Jersey.....	23	2,282	2,776.00						8,154.00
New Mexico.....	1	2	7.00						7.00
New York.....	133	3,773	2,386.00	500	\$5.00	69,694	\$110.00	834.00	3,635.00
North Carolina.....	607	31,480	26,044.00					10,260.00	45,304.00
North and South Dakota.....	1								60.00
Ohio.....	78	4,792	6,235.00	1,988	145.00	48,375	406.00	915.00	7,761.00
Oregon.....	9	261	382.00			31,612	112.00	2,423.00	2,917.00
Pennsylvania.....	129	3,108	6,600.00			46,775	581.00	3,120.00	10,301.00
South Carolina.....	245	257	153.00	46	12.00	63	2.00	8,830.00	8,997.00
Tennessee.....	73	129	156.00						3,502.00
Texas.....	5	162	133.00						7.00
Virginia.....	167	5,023	5,362.00						14,977.00
Washington.....	7	10	25.00			516	17.00		42.00
West Virginia.....	29	353	537.00	110	31.00	200	2.00	276.00	846.00
Wisconsin.....	6	489	892.00						211.00
Total.....	3,184	116,044	100,712.00	6,140	402.00	1,537,251	5,257.45	154,439.00	260,808.45

SALES UNDER THE PROVISIONS OF SECTION 3460, R. S., AND UNDER DISTRAINT DURING THE FISCAL YEAR 1910.

SALES UNDER SECTION 3460.

Gross proceeds.....	\$11,423.91
Tax paid by stamps.....	\$4,162.93
Expenses incident to seizure and sale ^a	2,215.83
	6,378.76

Net proceeds.....	5,045.15
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SALES UNDER DISTRAINT.

Gross proceeds.....	\$9,944.80
Tax paid by stamps.....	\$6,618.88
Expenses ^a	645.98
	7,164.86

Net proceeds.....	2,779.94
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OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise on hand July 1, 1909, and the number received from July 1, 1909, to July 1, 1910; also the number of offers rejected for the fiscal year ended June 30, 1910, with the amounts of tax, assessable penalty, and specific penalty accepted:
Offers on hand July 1, 1909.....
Offers received July 1, 1909, to June 30, 1910.....
Total.....

Offers accepted.....	3,918
Offers rejected.....	1,150
Offers otherwise disposed of.....	112
Total.....	5,180

^a The deficiencies arising in certain cases were paid from the proper appropriation.

On hand July 1, 1910.....	185
Amount received as tax.....	\$141,291.14
Amount received as assessable penalty.....	\$2,258.38
Amount received as specific penalty.....	\$308,041.09
Total.....	\$451,590.61
Number of cases briefed.....	3,485
Number of opinions prepared.....	5,098

MONEYS 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, 1910, 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.

Collection district.	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civil suits (suits on bonds, etc.).	Fines and pen- alties.			
Alabama.....	\$100.00	\$3,000.00	\$1,087.00	\$160.00	\$266.67	\$4,613.76
Arkansas.....			633.60		126.88	810.48
California:						
First district.....						
Fourth district.....						
Sixth district.....						
Colorado.....						
Connecticut.....		750.00		611.99	611.99	
Florida.....		300.00		76.65	826.65	
Georgia.....	1,121.65	472.80	3,438.60	57.14	125.95	5,246.14
Hawaii.....				104.06	46.60	150.66
Illinois:						
First district.....		25.00		76.44	101.44	
Fifth district.....		475.00		53.40	528.40	
Eighth district.....		3,663.40		1,282.44	4,945.84	
Thirteenth district.....		1,247.35		417.33	1,664.68	
Indiana:						
Sixth district.....		195.00		155.82	350.82	
Seventh district.....		200.00		99.82	299.82	
Iowa:						
Third district.....				210.39	210.39	
Fourth district.....		435.00		147.85	582.85	
Kansas.....		5,000.00		493.17	5,493.17	
Kentucky:						
Second district.....						
Fifth district.....						
Sixth district.....		100.50		2.00	15.50	118.00
Louisiana.....		478.00	350.00		828.00	
Maryland.....			50.00	3.75	53.75	
Massachusetts.....		331.22	1,150.60	14.90	101.71	1,597.83
Michigan:						
First district.....			500.00		9.10	509.10
Fourth district.....			50.00			50.00
Minnesota.....						
Missouri:						
First district.....				44.25	44.25	
Sixth district.....				616.96	1,636.96	
Montana.....						
Nebraska.....						
New Hampshire.....			2,265.00		1,810.00	4,075.00
New Jersey:						
First district.....						
Fifth district.....		38.13	200.00		228.13	
New Mexico.....					180.00	180.00

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

Collection district.	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civil suits (suits on bonds, etc.).	Fines and pen- alties.			
New York:						
First district.....				\$700.00		\$700.00
Second district.....				750.00		750.00
Third district.....				251.00		251.00
Fourteenth district.....				750.00		750.00
Twenty-first district.....				300.00		300.00
Twenty-eighth district.....				420.00		420.00
North Carolina:						
Fourth district.....				3,109.70		3,109.70
Fifth district ^a	\$2,983.05	\$2,992.61		1,014.70	1,336.89	5,339.60
North and South Dakota.....				140.00		140.00
Ohio:						
First district.....						
Tenth district.....				725.00		725.00
Eleventh district.....				7,190.00		7,190.00
Eighteenth district.....						
Oregon.....						
Pennsylvania:						
First district.....				1.00		1.00
Ninth district.....						
Twelfth district.....						
Twenty-third district.....				502.00		502.00
South Carolina.....		190.75		100.00		299.75
Tennessee ^b						
Texas:						
Third district.....				150.00		150.00
Fourth district.....				100.00		100.00
Virginia:						
Second district.....				600.00		600.00
Sixth district.....	301.45	452.10		400.00	15.75	493.81
Washington.....				800.00		800.00
West Virginia.....				375.00		375.00
Wisconsin:						
First district.....						
Second district.....						
Total.....		4,735.03	7,827.23	41,463.44	1,723.61	15,970.06
Total for fiscal year 1909.....		9,945.95	4,141.09	35,371.84	338.75	17,560.48

^a Additional amount received in compromise of judgments: \$3,033.45^b Additional amount received in compromise of judgments: 300.00

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, 1909.....	2
Claims presented during the fiscal year ended June 30, 1910.....	8
Total.....	10
Claims disposed of during the fiscal year ended June 30, 1910.....	9
Number of claims pending July 1, 1910.....	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, 1910, the United States acquired title to real estate in three cases—in two cases by sales by collectors under restraint proceedings and in one instance by a sale by United States marshal under execution.

Six sales of real estate were made during 1909-10, wherein quit-claim deeds were executed to the purchasers. In two instances the property was redeemed in accordance with the provisions of section 3202, Revised Statutes, and one case was disposed of by the settlement effected in the court cases connected therewith, the real estate being released in accordance with the terms agreed upon.

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

One suit in ejectment was pending in the western judicial district of North Carolina on July 1, 1909, and is now pending.

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, 1910, aggregating about 2,000 acres.

District.	Number of tracts or parcels of land.
Alabama.....	7
Florida.....	1
Georgia.....	8
Illinois, eighth district.....	1
Kansas (includes Oklahoma).....	1
Kentucky, eighth district.....	2
Louisiana.....	2
North Carolina, fifth district.....	6
Tennessee.....	9
Texas, fourth district.....	1
Virginia, sixth district.....	11
Total.....	49

SCHEDULE OF TAXES IN LITIGATION.

District.	Amount of taxes.	Remarks.
Connecticut.....	\$18,152.90	
Georgia.....	724.00	Fruit-distiller's bond.
Illinois, first district.....	5,246.78	
Kansas.....	12.48	
Kentucky, eighth district.....	190.47	Warehouse bond.
Missouri, first district.....	1,742.76	
New Hampshire.....	195.88	
New Jersey, first district.....	2,490.00	
New York:		
Third district.....	115,642.05	Legacy taxes.
Fourteenth district.....	57.30	
North Carolina:		
Fourth district.....	211.53	Fruit-distiller's bond.
Fifth district.....	7,474.75	
Ohio, eighteenth district.....	997.50	
Pennsylvania:		
First district.....	3,527.71	
Twenty-third district.....	27,618.56	
Virginia:		
Second district.....	24,659.40	Distiller's bond.
Sixth district.....	180,041.30	
Wisconsin, second district.....	267.98	
Total.....	389,254.85	

SUITS AND PROSECUTIONS.

The following is a statement of the number of internal-revenue suits and prosecutions, civil and criminal, pending July 1, 1909, the number commenced and disposed of during the fiscal year ended June 30, 1910, and the number pending July 1, 1910, as furnished to this office by the Attorney-General:

	Civil.	Criminal.
Pending July 1, 1909.....	303	4,376
Commenced during year ended June 30, 1910.....	100	4,019
Terminated during same period.....	148	4,365
Pending July 1, 1910.....	255	4,040

TEST CASES.

The test cases instituted to determine whether the pure food law of June 30, 1906, repealed section 3449, Revised Statutes, relative to shipping liquors under other than the name known to the trade, viz, the case of the United States *v.* Stevenson & Co., in the northern district of Illinois, and a civil case brought in the western district of Oklahoma, have been decided. It was held in both cases that section 3449, Revised Statutes, was not repealed.

64152°-10—7

JULY 1, 1909, TO JUNE 30, 1910.^a

MISCELLANEOUS DIVISION.

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

The following tables show the operations under the oleomargarine law, act of August 2, 1886, as amended by act of May 9, 1902, defining and imposing a tax upon and regulating the manufacture, sale, exportation, and importation of oleomargarine, adulterated butter, and process or renovated butter; also transactions in filled cheese, as defined by the act of June 6, 1896, imposing a tax upon and regulating the manufacture and sale of this product, and under the act of June 13, 1898, as amended by act of April 12, 1902, defining and imposing a tax upon mixed flour and regulating its manufacture, sale, exportation, and importation, during the fiscal year ended June 30, 1910.

Reference has heretofore been made in this report to the figures for the fiscal year ended June 30, 1910, in comparison with previous years, and the conditions growing out of the dual rate of taxation on oleomargarine, the activities of the officers in the field, and the results obtained in an effort to enforce the provisions of the law.

SUMMARY OF OPERATIONS IN THE PRODUCT TAXED AT 10 CENTS PER POUND AT OLEOMARGARINE FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

DR.	Pounds.
Stock on hand July 1, 1909.....	99,991
Exported and remaining unaccounted for July 1, 1909.....	423,474
Understatement of production.....	150
Quantity produced this year.....	6,176,991
Total.....	6,700,606

CR.

Quantity withdrawn tax paid.....	3,416,286
Exported and accounted for by evidence of exportation.....	2,721,044
Exported and unaccounted for June 30, 1910.....	469,365
Understatement of withdrawals.....	5,365
Quantity lost in transit.....	120
Removed for export and accounted for, tax paid.....	120
Quantity tax paid on account certificate not filed.....	20
On hand June 30, 1910.....	88,286
Total.....	6,700,606

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; for export; and the quantity lost or destroyed at manufactories during the fiscal year ended June 30, 1910; also the stock remaining in manufactories June 30, 1910:

District.	Produced.	Withdrew tax paid.	Withdrew for export.	Lost or destroyed.	Remaining in manu- factories June 30, 1910.
Connecticut ^b	1,632,758	3,170	1,628,628	23,445
First Illinois.....	2,643,309	2,564,321	87,002	20,292
Sixth Indiana.....	116,050	116,805	3,560	
Kansas ^c	351,406	251,120	105,008	2,259
Maryland ^d	15,080	15,080	1,440
First Missouri.....	97,570	99,340	130	932,747	32,076
Fifth New Jersey.....	941,144	198,250	3,290
First Ohio.....	197,490	22,970	60
Eleventh Ohio.....	159,214	145,100	13,810	1,864
Fourth Texas.....
Total.....	6,176,991	3,416,286	2,767,195	88,286

^a For detailed balance sheet see summary of operations.^b Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.^c Including the State of Oklahoma, but no oleomargarine was produced in that State.^d 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 QUANTITY WITHDRAWN FOR EXPORT.

Month.	Produced.	Withdrew tax paid.	Withdrew for export.
1909.			
July.....	381,241	208,187	171,244
August.....	433,518	212,333	205,983
September.....	487,057	209,510	176,803
October.....	518,906	313,990	209,106
November.....	520,919	355,273	202,138
December.....	634,264	355,326	258,603
1910.			
January.....	524,747	323,232	202,871
February.....	518,015	288,337	234,179
March.....	618,721	311,699	302,836
April.....	594,761	294,042	300,787
May.....	641,689	249,452	272,743
June.....	403,260	206,875	229,902
Total.....	6,176,991	3,416,286	2,767,195

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, 1910.

DR.	Pounds.
Stock on hand July 1, 1909.....	648,327
Exported and remaining unaccounted for July 1, 1909.....	15,200
Overstatement withdrawals.....	13,145
Quantity produced this year.....	135,685,289
Total.....	136,361,961
CR.	
Quantity withdrawn tax paid.....	135,159,429
Exported and accounted for by evidence of exportation.....	99,575
Exported and unaccounted for June 30, 1910.....	13,200
Understatement of withdrawals.....	9,393
Reworked and transferred to colored account.....	2,798
Dumped for grease.....	406
On hand June 30, 1910.....	1,077,160
Total.....	136,361,961

The following statement, by districts, shows the quantity, in pounds, of oleomargarine, taxed at the rate of one-fourth cent per pound, produced at manufactures; the quantity withdrawn therefrom tax paid; for export; and the quantity lost or destroyed at manufactures during the fiscal year ended June 30, 1910; also the stock remaining in manufactures June 30, 1910:

JULY 1, 1909, TO JUNE 30, 1910.^a

Districts.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufac- tories June 30, 1910.
Connecticut ^b	11,269,758	11,207,554	79,000	406	18,439
First Illinois.....	87,578,827	87,290,247			682,923
Sixth Indiana.....	1,373,600	1,368,429			29,478
Kansas ^c	12,013,083	11,973,754			119,930
Maryland ^d	236,950	239,710			
Minnesota.....	1,083,231	1,060,270			22,961
First Missouri.....	1,268,151	1,259,271			20,940
Fifth New Jersey.....	3,215,957	3,166,652	18,575	2,798	44,339
First Ohio.....	4,064,663	4,044,693			34,140
Eleventh Ohio.....	12,941,540	12,915,250			92,321
Fourth Texas.....	639,529	633,599			11,689
Total.....	135,685,289	135,159,429	97,575	3,204	1,077,160

^a For detailed balance sheet, see summary of operations.

^b Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.

^c Including the State of Oklahoma, but no oleomargarine was produced in that State.

^d 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 THE STOCK REMAINING IN MANUFACTORIES JUNE 30, 1910.

Month.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufac- tories June 30, 1910.
July.....	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1909.	5,499,256	5,483,902	14,925		
August.....	6,386,293	6,381,043		100	
September.....	9,808,822	9,287,055		951	
October.....	12,496,617	12,244,384		4,950	650
November.....	13,312,982	13,130,951		6,900	183
December.....	15,313,891	15,439,020		8,800	100
1910.					
January.....	15,515,674	15,380,561		6,800	190
February.....	12,639,128	13,027,354		6,200	
March.....	13,455,984	13,431,096		9,100	
April.....	12,747,507	12,568,177		20,100	820
May.....	10,174,832	10,422,042		11,600	
June.....	8,334,303	8,363,845		8,200	210
Total.....	135,685,289	135,159,429	97,575	3,204	1,077,160

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.

Year.	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	67,573,689	66,785,796	151,693
1904.....	3,785,670	1,297,008	2,504,940	46,413,972	46,397,984	123,425
1905.....	5,600,304	3,121,640	2,405,763	46,427,032	46,223,691	137,570
1906.....	4,888,986	2,503,095	2,422,320	50,545,914	50,536,466	78,750
1907.....	7,758,529	5,009,094	2,695,276	63,608,246	63,303,016	129,350
1908.....	7,452,800	4,982,029	2,522,188	74,072,800	73,916,869	109,480
1909.....	5,710,301	3,275,968	2,403,742	86,572,514	86,221,310	112,958
1910.....	6,176,991	3,416,286	2,767,195	135,685,289	135,159,429	97,575
Total.....	47,043,988	25,917,673	21,056,393	570,899,456	568,544,561	940,901

SUMMARY OF OPERATIONS IN RENOVATED BUTTER AT FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

	Pounds.
DR.	
Quantity on hand July 1, 1909.....	286,197
Quantity produced during the year.....	47,433,575
Total.....	47,719,772
CR.	
Quantity withdrawn tax paid during the year.....	47,378,446
Quantity lost or destroyed.....	117
Stock remaining in manufactures June 30, 1910.....	341,209
Total.....	47,719,772

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, 1910.

Districts.	Stock on hand July 1, 1909.	Produced.	Quantity withdrawn tax paid.	Quantity lost or destroyed.	Balance on hand June 30, 1910.
Colorado ^a	Pounds.	Pounds.	Pounds.	Pounds.	
	1,268,477	1,268,477			
First Illinois.....	172,316	21,024,450			180,624
Sixth Indiana.....	3,548	710,784			6,014
Third Iowa.....		503,455			
Fourth Iowa.....	24,975	6,502,992			24,916
Kansas ^b	18,167	3,185,769			34,743
Maryland ^c	17,441	863,638			1,459
Massachusetts.....	7,570	1,918,899			20,514
First Michigan.....		1,922,409			1,060
Fourth Michigan.....		42,644			
Minnesota.....	3,487	2,684,386			5,376
Sixth Missouri.....		344,151			
Nebraska.....		5,063			
Tenth Ohio.....	7,702	3,684,822			15,718
Eleventh Ohio.....	1,840	158,744			704
Eighteenth Ohio.....	7,875	1,248,903			
Sixth Virginia.....		18,780			
Second Wisconsin.....	21,276	2,989,929			50,081
Total.....	286,197	47,433,575			117
			47,378,446		341,209

^a Including Wyoming, but no renovated butter was manufactured in that State.

^b Including Oklahoma, but no renovated butter was manufactured in that State.

^c Including Delaware and District of Columbia, but no renovated butter produced in either.

STATEMENT BY MONTHS, SHOWING 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, 1910.

Month.	Stock on hand July 1, 1909.	Quantity produced.	Quantity withdrawn tax paid.	Quantity lost or destroyed.	Balance on hand June 30, 1910.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1909.	286,197				
July	3,546,233	3,516,561			
August	3,886,842	3,959,556			
September	5,637,320	5,471,903			
October	4,958,312	4,844,195			
November	3,575,884	3,632,263			
December	4,500,560	4,578,609			
1910.					
January	4,154,354	4,012,889			
February	2,644,804	2,846,252			
March	3,960,940	3,884,426			
April	3,629,917	3,831,600			
May	3,705,611	3,643,484	117		
June	3,232,798	3,156,648			341,209
Total	286,197	47,433,575	47,378,446	117	341,209

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

Year.	Production.	Withdrawn tax paid.
	Pounds.	Pounds.
1903	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
Total	430,633,332	430,231,082

STATEMENT OF OPERATIONS IN FILLED CHEESE DURING THE FISCAL YEAR ENDING JUNE 30, 1910.

JULY 1, 1909, TO JUNE 30, 1910.

Month.	Quantity produced.	Quantity withdrawn tax paid for export.
	Pounds.	Pounds.
1909.		
July	15,998	15,998
August		
September		
October		
November	34,920	34,920
December	26,470	26,470
1910.		
January	20,208	20,208
February	19,997	19,997
March	19,886	19,886
April	20,317	20,317
May	76,362	76,362
Total	234,158	234,158

STATEMENT SHOWING QUANTITY OF MIXED FLOUR PRODUCED, WITHDRAWN TAX PAID, AND LOST OR DESTROYED; LIKEWISE QUANTITY REMAINING IN MANUFACTORIES JUNE 30, 1910.

PRODUCED JULY 1, 1909, TO JUNE 30, 1910.

Month.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
Stock on hand July 1, 1909.	1	944	1,027	921	100,035
1909.					
July	10	1,352	633	864	140,948
August	16	6,280	2,162	1,480	574,745
September	94	23,777	1,927	2,390	1,755,712
October	147	33,469	2,546	792	1,655,042
November	50	21,692	1,898	800	1,453,544
December	38	13,136	1,680	539	898,967
1910.					
January	40	8,187	7,780	834	803,647
February	21	5,907	8,539	434	694,424
March	7	4,605	4,501	224	445,745
April	4	1,330	1,125	459	146,423
May	5	1,227	1,857	633	166,492
June	5	1,310	2,739	556	199,701
Total produced.	437	112,972	37,387	10,005	8,933,390
Grand total.	438	113,216	38,414	10,926	9,033,425

MIXED FLOUR WITHDRAWN TAX PAID.

Month.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
1909.					
July	10	1,568	812	860	163,362
August	17	3,686	1,100	1,038	336,219
September	94	21,788	3,510	2,967	1,674,080
October	147	25,979	2,637	1,052	1,804,570
November	50	20,317	1,896	681	1,367,583
December	38	13,776	1,628	581	950,440
1910.					
January	40	10,044	6,794	1,128	909,245
February	21	7,044	6,880	637	718,223
March	7	3,888	4,024	281	399,890
April	4	2,048	2,210	413	228,953
May	5	1,406	2,746	550	198,372
June	5	1,366	2,859	562	203,623
Total withdrawn tax paid.	438	112,910	37,091	10,750	8,954,560
Quantity destroyed.		306	1,323	176	472
Balance on hand June 30, 1910.					78,393
Grand total.	438	113,216	38,414	10,926	9,033,425

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, 1910, THE BUSINESS OF MANUFACTURING, PACKING, AND REPACKAGING MIXED FLOUR.

States and Territories.	Manufactories.	Packing establishments.	Repacking establishments.	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.....				
Louisiana.....				
Maine.....				
Maryland.....				
Massachusetts.....				
Michigan.....				
Minnesota.....				
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.....	18	1		19
Fiscal year ended June 30, 1909.....	22	1		23

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 5 revenue agents and 20 revenue inspectors appointed under the denatured-alcohol law.

EXPENSES OF REVENUE AGENTS UNDER SECTION 3152, AS AMENDED.

Salaries of revenue agents	\$100,189.00
Expenses of revenue agents	55,905.62
Total.....	

EXPENSES OF REVENUE AGENTS AND INSPECTORS UNDER DENATURED-ALCOHOL LAW.

Salaries of revenue agents	\$11,002.00
Expenses of revenue agents	6,313.48
Salaries of inspectors	28,079.00
Expenses of inspectors	21,820.31
Total.....	

EXPENSES OF EXPERT ACCOUNTANTS UNDER CORPORATION TAX LAW.

Salaries of expert accountants	\$320.00
Expenses of expert accountants	64.14
Total.....	

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM APPROPRIATION "PUNISHMENT FOR VIOLATIONS OF INTERNAL-REVENUE LAWS" FROM JULY 1, 1909, TO JUNE 30, 1910, BY STATES AND TERRITORIES.

States and Territories.	Expenditures from appropriation "Punishment for violations of internal-revenue laws."	Registered distilleries reported for seizure.	Illicit stills seized.	Illicit distilleries seized and destroyed.	Arrests.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes and penalties reported for assessment.
Alabama.....	\$2,433.18		181	266	46	19	\$14,215.00	\$7,184.76
Arkansas.....	194.28		1	3	2	145	133.00	3,842.26
California.....	189.11	1			2	1,107	12,611.00	47,791.36
Colorado.....	5,036.58					483	1,340.04	6,929.81
Connecticut.....	203.20	1				513	880.27	5,885.54
Delaware.....	251.24						309.00	826.62
Florida.....	750.36		1	39	39	8	10,521	13,159.42
Georgia.....	12,285.34		442	708	114	1,312	47,712.20	262,005.67
Idaho.....	668.24							7,069.51
								240.65

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM APPROPRIATION
"PUNISHMENT FOR VIOLATIONS OF INTERNAL-REVENUE LAWS" FROM JULY 1,
1909, TO JUNE 30, 1910, BY STATES AND TERRITORIES—Continued.

States and Territories.	Expenditures from appropriation "Punishment for violations of internal-revenue laws."	Registered distilleries reported for seizure.	Illicit stills seized.	Illicit distilleries seized and destroyed.	Arrests.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes and penalties reported for assessment.
Illinois.....	\$9,541.21	1	82	3,382	\$12,229.52	\$241,053.84
Indiana.....	2,459.43	133.70	16,488.49	..
Iowa.....	189.67	2,057	1,549.70	23,667.49
Kansas.....	1,719.14	6,197.10	..
Kentucky.....	8,122.19	3	83	112	48	7,332	\$186.79	315,548.76
Louisiana.....	27.15	15,978.05	..
Maine.....	3,045.86	..
Massachusetts.....	167.17	414.35	14,815.22	..
Maryland.....	3,726.72	16	2,566.80	60,380.97	..
Michigan.....	2,810.82	1,088.50	108.50	20,777.92
Minnesota.....	3,162.72	221	449.70	10,100.30
Mississippi.....	47.00	359.00	827.50
Missouri.....	4,501.28	..	3	4	14,471.44	28,058.99
Montana.....	620.85	5	9,753	..	2,227.12
Nebraska.....	3,787.04	684	605.50	8,310.56
New Hampshire.....	188	294.94	1,000.00
New Jersey.....	710.53	2	19	2,590	18,991.83	69,198.37
New York.....	5,312.90	..	3	..	27	8,925	28,111.54	41,138.96
North Carolina.....	5,483.02	..	241	378	56	340	37,187.91	13,410.03
North and South Dakota.....	1,161.07	89	133.50	5,476.94
Ohio.....	6,837.26	3	4,349	4,603.07	19,924.09
Oregon.....	2,338.26	2,211.80	..
Pennsylvania.....	7,312.29	2	3,825	7,078.15
Rhode Island.....	..	1	141	130.81
South Carolina.....	2,562.73	..	127	215	22	87	9,114.10	2,044.67
Tennessee.....	3,552.24	..	58	49	10	57	680.00	19,741.47
Texas.....	.50	17,788.87
Vermont.....	698.77	..
Virginia.....	8,265.98	..	80	136	..	4,466	8,716.84	87,497.12
Washington.....	1,784.09	6,325.10	128.37
West Virginia.....	814.58	1	5	321	762.55	2,057.15
Wisconsin.....	2,040.59	129.60	15,570.69
District of Columbia.....	484.21	1,381.40	7,635.74
Hawaii.....	..	1	1	20	30.00	3,702.92
Oklahoma.....	8,763.39
New Mexico.....	1,073.21
Total.....	111,554.77	12	1,259	1,011	470	63,821	255,583.76	1,463,529.04

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

	1904.	1905.	1906.	1907.	1908.	1909.	1910.	Total.
Illicit distilleries seized.....	964	1,053	1,376	1,139	1,130	1,743	1,911	9,316
Officers and employees killed.....	1	1	1	3
Officers and employees wounded.....	1	3	4
Persons arrested.....	991	1,045	962	300	328	388	470	4,484

D. A. Kanipe, special employee, shot and wounded on raid near Tryon, N. C., September 2, 1909.
L. C. Hill, deputy collector, shot and wounded on raid on Laurel Creek, Kentucky, accidentally discharged rifle, December 22, 1909.
W. A. Anderson, deputy collector, killed on raid in Walker County, Ala., April 13, 1910. Posseman Putnam shot in hip on same raid.

COLLECTORS' ACCOUNTS AND OFFICES.

Number of examinations of collectors' accounts made by revenue agents, 1909-10..... 177
Number of transfers of collectors' offices supervised by revenue agents..... 40

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.	Miscellaneous expenses.	Guides and possemen.	Total.
Alexander, E. A.....	\$1,032.00	\$656.47	\$21.08	..	\$1,709.55
Ainen, S. D.....	304.00	..	66.37	..	370.37
Bowen, W. H. H.....	3,900.00	2,906.56	30.70	..	6,837.26
Burgh, H. B.....	3,597.00	2,672.76	28.18	..	6,297.94
Bullock, J. D.....	1,232.00	428.67	2.00	..	1,662.67
Bender, J. O.....	9.65	\$18.00	27.65
Booth, Knox.....	12.00	12.80	..	82.00	103.80
Chapman, W. H.....	3,383.00	1,185.89	121.47	1,860.50	6,550.86
Carnes, Allen.....	3,116.00	1,990.40	68.85	10.00	5,185.25
Garnet, J. N.....	389.00	384.97	18.95	..	792.92
Haynes, M. A.....	2,892.00	2,569.81	17.02	..	5,478.83
Ingrain, C. H.....	6,053.00	2,960.62	29.97	333.50	9,377.09
McGinnis, J. W.....	2,496.00	2,094.66	199.93	..	4,790.59
McCabe, J. A.....	1,252.00	868.89	4.70	..	2,125.59
McCoy, J. B.....	2,591.00	1,699.76	48.15	..	3,879.91
Nutt, L. G.....	2,132.00	2,500.23	52.87	18.00	5,535.10
Perkins, L. B.....	2,964.00	1,804.88	16.43	..	3,977.31
Reed, J. F.....	2,156.00	2,048.24	13.10	..	6,889.34
Sinsel, J. W.....	4,828.00	2,048.24	2.38	..	1,465.13
Screven, E. W.....	2,732.00	2,298.30	4.87	..	9,847.75
Sams, R. B.....	3,252.00	2,413.50	411.54	1,940.30	8,017.34
Shelley, R. C.....	3,080.00	1,839.84	6.18	10,111.50	15,097.52
Surber, J. H.....
Thomas, B. M.....	12.00	..	177.11	..	189.11
Yellowley, E. C.....	40.00	49.70	.90	924.50	1,015.10
Samples, oleo.....	64.00	..	64.00
Total.....	53,242.00	35,309.54	1,424.73	21,573.50	111,554.77
Expenditure by Collector Drake, special employees.....	549.50
Expenditure by Collector Drake, informers.....	25.00
Expenditure by Deputy Collector Stowe, miscellaneous (samples).....	3.40
Rewards, Circular 99.....	435.63
Total.....	112,668.30
Title of employees.				Number employed.	Amount expended.
Special employees.....	08	¤ \$89,101.04
Informers.....	1,009	¤ 8,728.50
Guides.....	33	321.00
Possemen.....	2,520	12,564.00

^a Inclusive of amount expended by Collector Drake.

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.

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 forty 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 \$21,530,950.34, were returned by collectors and credited in their accounts.

STAMP DIVISION.

STATEMENT OF THE NUMBER AND VALUE OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS FROM JULY 1, 1909, TO JUNE 30, 1910.

Class of stamps.	Number.	Value.
Spirits:		
Tax paid.....	2,554,650	\$155,106,088.50
Exportation.....	12,400	1,220.00
Case stamps, distilled spirits bottled in bond.....	3,252,180	328,218.00
Imported.....	1,800
Distillery warehouse.....	2,627,200
Special warehouse.....	72,800
Rewarehouse.....	28,500
General bonded warehouse.....	85,200
General bonded warehouse, retransfer.....	2,200
Rectified.....	2,384,600
Wholesale liquor dealers.....	776,100
Transfer grape brandy.....	24,300
Wine, fortified sweet.....	10,600
Tobacco, tax paid.....	1,796,107,831	33,768,581.18
Snuff, tax paid.....	248,939,040	2,089,041.99
Tobacco and snuff, exportation.....	35,200
Cigars:		
Tax paid.....	236,276,870	21,538,302.71
Exportation.....	1,200
Cigarettes.....	717,676,312	8,265,786.98
Special tax.....	334,990	9,448,960.00
Fermented liquors:		
Tax paid.....	106,380,320	58,128,570.00
Exportation.....	84,000
Brewers' permits.....	40,000
Oleomargarine:		
Tax paid, colored.....	83,200	444,680.00
Tax paid, uncolored.....	3,565,600	423,923.50
Exportation.....	34,000
Butter:		
Tax paid, adulterated.....	2,400	12,360.00
Tax paid, process and renovated.....	1,349,600	146,501.00
Mixed flour.....	180,000	7,200.00
Playing cards.....	28,540,200	570,924.00
Documentary.....	84	286.78
Filled cheese.....	3,000	2,170.00
Denatured alcohol.....	141,400
Tin-foil wrappers for tobacco.....	15,370,672	57,861.06
Total.....	3,166,987,749	290,337,675.70

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, 1911, and one bid was received. This proposal was opened May 4, 1910, by a committee appointed by the Secretary of the Treasury. After careful inquiry into current paper trade conditions, the contract was awarded at the price proposed, 4.8 cents per pound. The previous contract price was 4.2 cents per pound. During the fiscal year ending June 30, 1910, the bureau ordered 2,105,861½ pounds of this paper, at a cost of \$88,446.19.

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, 1910, amounted to \$58,118,457.03.

MANUFACTURE OF TOBACCO PRODUCTS FOR THE CALENDAR YEAR 1909.

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 1st 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 1909 was 23,484, which includes 572 manufacturers of cigarettes.

The total number of cigars made weighing more than 3 pounds per thousand was 6,667,774,915, an increase of 178,867,646, compared with the production of 1908.

The total number of cigars made weighing not more than 3 pounds per thousand was 1,043,023,559, a decrease of 29,488,981 cigars, as compared with the production for the previous year.

The total number of cigarettes made weighing more than 3 pounds per thousand was 17,794,163, an increase of 125,391 over the previous year.

The total number of cigarettes made weighing not more than 3 pounds per thousand was 6,818,858,272, an increase of 1,076,025,748 over the previous year.

The average quantity of unstemmed tobacco used in making 1,000 cigars weighing more than 3 pounds per thousand was 19.83 pounds; in making 1,000 cigars weighing not more than 3 pounds per thousand, 4.22 pounds; in making 1,000 cigarettes weighing more than 3 pounds per thousand, 8.79 pounds; in making 1,000 cigarettes weighing not more than 3 pounds per thousand, 3.45 pounds.

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

There was an increase of 89 in the number of tobacco and snuff factories operated during last year, as compared with the previous year.

There was an increase of 1,917,989 pounds unstemmed leaf tobacco, 5,579,965 pounds stemmed leaf, 757,708 pounds scraps, cuttings, and clippings, 13,119,202 pounds of tobacco in process, 4,162,032 pounds of stems, 2,582,794 pounds of licorice, 3,032,286 pounds of sugar, and 1,777,539 pounds of other materials used in manufacturing tobacco and snuff, as compared with the previous year.

There was a total increase of 32,929,515 pounds in the quantity of materials of all kinds used, as compared with the previous year.

There were increases of 8,705,360 pounds of plug, 149,245 pounds of twist, 394,875 pounds of fine-cut chewing, 10,144,764 pounds of smoking tobacco, and 4,419,220 pounds of snuff manufactured, as compared with the previous year.

Snuff was manufactured in 24 districts, the total production amounting to 28,454,958 pounds.

The first district of Pennsylvania produced 9,753,758 pounds of snuff from snuff flour transferred under permit from the districts of Maryland and Tennessee; New Jersey produced 8,434,489 pounds, all manufactured in the fifth district; Tennessee produced 5,428,034 pounds, and the first district of Illinois produced 4,346,785 pounds.

PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES DURING THE PAST TEN 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.

Year.	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1900.....	173,890,614	(a)	11,462,797	101,548,467	13,805,311	300,707,189
1901.....	172,498,786	(a)	11,722,314	112,156,974	17,513,317	313,891,391
1902.....	185,736,731	(a)	12,065,617	131,130,733	18,882,341	347,615,472
1903.....	186,224,826	2,326,269	11,893,651	134,359,183	22,689,767	351,493,096
1904.....	182,370,270	8,783,211	12,151,603	149,151,690	20,221,460	353,686,574
1905.....	156,805,981	10,147,880	11,684,184	165,208,982	23,671,078	367,517,914
1906.....	165,669,727	11,650,674	12,742,545	175,664,691	26,115,285	391,271,522
1907.....	153,745,491	12,257,022	12,457,917	179,172,512	24,175,219	387,808,161
1908.....	161,712,863	14,476,730	12,056,725	192,229,890	24,025,738	407,541,946
1909.....	173,418,223	14,625,975	12,451,100	202,374,654	28,454,958	431,354,910

^a Included under head of "Plug tobacco" prior to 1903.

CIGARS AND CIGARETTES MANUFACTURED.

Year.	Cigars.		Cigarettes.	
	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.
1900.....	5,575,669,701	610,925,720	4,585,675	3,254,130,630
1901.....	6,139,390,776	775,248,236	5,174,530	2,722,979,167
1902.....	6,231,714,558	767,115,995	10,131,315	2,961,229,132
1903.....	6,306,017,429	592,406,721	6,391,476	3,360,095,239
1904.....	6,640,482,483	736,187,259	7,103,193	3,426,890,229
1905.....	6,747,869,277	803,641,616	6,913,138	3,665,814,273
1906.....	7,147,548,312	989,751,253	10,742,354	4,501,254,783
1907.....	7,302,029,811	1,074,083,976	14,984,493	5,255,372,445
1908.....	6,488,907,269	1,072,512,540	17,665,772	5,742,832,524
1909.....	6,667,774,915	1,043,023,559	17,794,163	6,818,858,272

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

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

Year.	Cigars.		Cigarettes.	Tobacco and snuff.	Total.
	Large.	Small.			
1900.....	102,561,373	2,833,816	13,084,037	260,683,658	379,162,884
1901.....	112,889,751	3,498,511	11,079,704	270,571,650	398,039,646
1902.....	114,955,138	2,434,029	11,816,159	298,348,638	427,553,964
1903.....	127,582,057	2,473,841	12,539,571	300,758,210	443,353,679
1904.....	124,623,057	3,046,196	13,350,776	307,491,554	448,511,583
1905.....	127,101,452	3,449,290	13,431,793	314,524,931	455,507,466
1906.....	136,335,003	3,948,088	16,110,935	325,370,642	481,760,268
1907.....	142,554,647	4,971,198	18,629,450	320,729,538	486,884,833
1908.....	126,057,483	4,382,765	20,665,921	331,907,336	483,013,505
1909.....	132,259,693	4,410,407	23,714,845	344,325,030	504,709,975

SUMMARY.

OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS DURING THE CALENDAR YEAR 1909.

Number of registered manufacturers of tobacco.....	3,052
Number who registered as manufacturers for the purpose of buying and selling refuse scraps, cuttings, and clippings.....	228
Number who registered as manufacturers for the purpose of disposing of the old stock of manufactured tobacco.....	31
Number who produced perique tobacco.....	53
Number manufacturing plug tobacco exclusively.....	34
Number manufacturing twist tobacco exclusively.....	36
Number manufacturing fine-cut tobacco exclusively.....	3
Number manufacturing smoking tobacco exclusively.....	2,477
Number manufacturing snuff exclusively.....	45
Number manufacturing two or more kinds.....	145
Total.....	3,052

QUANTITY OF TOBACCO AND SNUFF MANUFACTURED.

	Pounds.
Quantity of plug tobacco produced.....	173,418,223
Quantity of twist tobacco produced.....	14,625,975
Quantity of fine-cut chewing tobacco produced.....	12,481,100
Quantity of smoking tobacco produced.....	202,374,654
Total quantity of tobacco produced.....	402,899,952
Quantity of snuff produced.....	28,454,958
Total.....	431,354,910

CIGAR FACTORIES.

Number of cigar factories operated.....	22,912
Number making cigarettes exclusively.....	572
Total.....	23,484

SUMMARY OF CIGAR AND CIGARETTE MANUFACTURE.

Description of manufactures.	Quantity of leaf tobacco used in manufacturing.	Average quantity of leaf tobacco used per thousand.	Number manufactured.
Cigars weighing more than 3 pounds per M.....	132,259,693	19.83	6,667,774,915
Cigars weighing not more than 3 pounds per M.....	4,410,407	4.22	1,043,023,559
Cigarettes weighing more than 3 pounds per M.....	156,558	8.79	17,704,163
Cigarettes weighing not more than 3 pounds per M.....	23,558,287	3.45	6,818,858,272

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 DECEMBER 31, 1909.

State.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigars.		Cigars manufactured.
			Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.	
Alabama.....	71	129,024	5,741,390
Arkansas.....	20	42,773	2,080,014
California.....	1 265	797,191	35	35,687,610	13,000
Do.....	4 124	209,195	9,684,596
Do.....	6 119	265,368	12,382,056
Total.....	508	1,271,754	35	57,754,262	13,000
Colorado.....	208	413,726	19,961,559
Connecticut.....	442	1,616,079	622	79,289,026	124,500
Florida.....	421	7,694,467	345,367,515
Georgia.....	91	408,394	15,598,732
Hawaii.....	1
Illinois.....	1 1,657	4,543,469	217,643,256
Do.....	5 133	487,268	26,906,101
Do.....	8 482	1,163,516	5	60,704,805	1,000
Do.....	13 247	326,983	16,604,656
Total.....	2,479	6,521,236	5	321,858,818	1,000
Indiana.....	6 500	1,485,318	73,021,208
Do.....	7 165	1,058,877	51,377,296
Total.....	665	2,544,195	124,398,504
Iowa.....	3 170	395,039	47	19,513,508
Do.....	4 311	1,387,711	47	70,094,301	15,800
Total.....	481	1,782,750	47	89,607,809	15,800
Kansas.....	209	452,130	23,825,104
Kentucky.....	2 25	48,474	2,373,375
Do.....	5 109	953,603	49,801,148
Do.....	6 81	127,614	6,682,516
Do.....	7 24	61,294	3,005,137
Do.....	8 2	3,432	149,250
Total.....	241	1,194,417	62,011,426
Louisiana.....	84	639,832	37,328,493
Maryland.....	493	2,171,915	1,333,243	101,327,780	296,397,930
Massachusetts.....	569	3,641,927	18	171,823,600	6,000
Michigan.....	1 686	4,086,436	242,070,438
Do.....	4 349	997,636	52,755,382
Total.....	1,035	5,084,072	294,825,820
Minnesota.....	458	1,450,734	69,858,574
Missouri.....	1 442	889,658	45,840,746
Do.....	6 196	371,551	18,113,703
Total.....	638	1,261,209	63,994,449
Montana.....	151	256,303	13,279,158
Nebraska.....	210	588,473	28,756,177
New Hampshire.....	218	763,444	37,767,175
New Jersey.....	1 157	1,296,499	58,551,560
Do.....	5 542	8,611,651	11,026	460,757,656	2,241,800
Total.....	600	9,908,150	11,026	519,309,215	2,241,800
New Mexico.....	20	40,989	1,763,092

TABLE No. 1.—CIGARS—Continued.

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 DECEMBER 31, 1909—Continued.

State.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.
New York.....	1	1,261	2,449,343	451,748	110,306,110	134,831,570
Do.....	2	361	3,018,250	74,728	138,613,310	22,635,850
Do.....	3	1,338	10,498,298	135,566	528,022,418	27,229,829
Do.....	14	621	2,696,706	128,419,177
Do.....	21	545	3,730,347	189,493,408
Do.....	28	617	1,191,810	56,827,655
Total.....		4,743	23,584,754	662,042	1,151,682,078	184,697,249
North Carolina.....	4	10	274,298	12,082,133
Do.....	5	7	3,228	138,106
Total.....		17	277,526	12,220,239
North and South Dakota.....		138	248,200	12,050,044
Ohio.....	1	546	4,224,334	1,321	217,325,175	267,000
Do.....	10	283	3,032,102	130,592,153
Do.....	11	225	2,078,119	127,343,108
Do.....	18	660	3,306,446	200	184,389,299	68,100
Total.....		1,714	12,641,001	1,521	659,649,735	335,100
Oregon.....		70	184,490	8,456,952
Pennsylvania.....	1	1,306	14,063,504	593,574	667,262,321	168,768,580
Do.....	9	1,947	13,741,252	4,032	673,438,383	1,394,250
Do.....	12	203	1,162,643	74,324,505
Do.....	23	604	5,046,755	2,007	359,833,108	665,190
Total.....		4,120	34,614,154	599,613	1,774,858,617	170,828,020
South Carolina.....		11	476,530	88	21,153,087	17,200
Tennessee.....		56	159,695	7,549,300
Texas.....	3	75	176,126	9,100,394
Do.....	4	50	79,525	3,593,981
Total.....		125	255,751	12,700,375
Virginia.....	2	74	4,035,823	916,738	239,485,524	184,948,200
Do.....	6	49	237,365	885,412	11,865,851	203,397,760
Total.....		123	4,273,188	1,802,150	251,351,375	388,345,960
Washington.....		189	306,420	14,104,165
West Virginia.....		128	2,574,575	146,923,218
Wisconsin.....	1	661	1,454,383	72,180,376
Do.....	2	329	731,063	35,807,542
Total.....		990	2,185,446	107,987,918
Total, calendar year 1909.....		22,912	132,259,693	4,410,407	6,667,774,915	1,043,023,559
Total, calendar year 1908.....		22,908	126,057,483	4,382,705	6,488,907,269	1,072,512,540
Increase, calendar year 1909.....		44	6,202,210	27,642	178,867,646	29,488,981
Decrease, calendar year 1909.....						

Pounds.

Average quantity of leaf tobacco used per 1,000 large cigars..... 19.83

Average quantity of leaf tobacco used per 1,000 small cigars..... 4.22

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 DECEMBER 31, 1909.

State or Territory.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigarettes.		Cigarettes manufactured.	
			Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.
California.....	1	15	247	236,410	10,350	89,376,560
Do.....	6	2	93	237	11,000	47,500
Colorado.....		6	948	404,250
Connecticut.....		16	75	12,505	4,350	3,948,680
Florida.....		24	31,715	6,630,080
Georgia.....		1	125	46,000
Illinois.....	1	42	17,494	4,621,010
Kentucky.....	5	1	208	80,300
Louisiana.....		4	1,342,957	502,794,320
Maryland.....		9	833	171,900
Massachusetts.....		43	6,057	139,043	380,943	48,852,882
Michigan.....	1	4	835	270,150
Minnesota.....		1	22	5,500
Missouri.....	1	6	112	2,093	7,700	401,750
Montana.....		1	60	20,000
NEW Hampshire.....		1	135	3,472	16,500
New Jersey.....	1	4	143	34,800
Do.....	5	11	10	16,220	1,000	4,990,520
New Mexico.....		1	530	331,000
New York.....	1	58	14	4,123,667	1,500	1,029,590,690
Do.....	2	69	30,229	6,462,093	5,021,000	1,831,111,620
Do.....	3	150	118,501	4,255,199	12,121,510	1,485,999,735
Do.....	14	4	1,172	376,000
Ohio.....	25	4	230	11,453	47,000	3,881,200
Do.....	10	1	224	63,050
Oregon.....	18	4	162	102,500
Pennsylvania.....	1	71	845	453,018	170,210	116,518,075
Do.....	12	1	10	95	500	33,500
Do.....	23	1	100	24,100
Texas.....	3	9	18,690	7,909,600
Virginia.....	2	5	6,401,893	1,673,630,150
Do.....	6	1	24,645	5,820,500
Total.....		572	156,558	23,558,287	17,794,163	6,818,858,272
Calendar year 1908.....		551	156,488	20,509,433	17,668,772	5,742,832,524
Increase, calendar year 1909.....		21	70	3,048,854	125,391	1,076,025,748

Pounds.

Average quantity of leaf tobacco used per 1,000 large cigarettes..... 8.79

Average quantity of leaf tobacco used per 1,000 small cigarettes..... 3.45

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, 1909.

State and district.	Facto- ries.	Materials used in manufacturing tobacco.								
		Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
Alabama.....	No. 2	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Arkansas.....	5	32,480	225	50	225
California:				625						33,155
First district.....	29	127,044	12,298	39,965	435	3,012	3,166	9,366	195,286
Fourth district.....	4	1,020	1,020
Sixth district.....	14	11,270	11,270
Total.....	47	127,044	12,298	52,255	435	3,012	3,166	9,366	207,576
Colorado.....	23	679	66,912	67,591
Connecticut.....	58	107,558	2,490	33,990	48	36	10	17	144,149
Florida.....	25	4,222	1,445	15,943	21,610
Georgia.....	1	5,833	2,409	8,242
Hawaii.....	1	65	65
Illinois:										
First district.....	266	11,609,141	1,849,320	979,798	44,096	1,408,302	1,223,868	2,453,799	3,359,729	22,928,053
Fifth district.....	31	13,612	63,058	105	96	76,871
Eighth district.....	105	263,750	47	238,084	7,481	62,700	32,167	26,534	630,763
Thirteenth district.....	20	5,374	19,226	24,600
Total.....	422	11,891,877	1,849,367	1,300,166	51,577	1,408,407	1,286,568	2,485,966	3,386,359	23,660,287
Indiana:										
Sixth district.....	71	8,241	447	189,475	3,768	201,931
Seventh district.....	18	505,678	2,395	32,761	9,768	1,855	930	1,073	280	554,740
Total.....	89	513,919	2,842	222,236	9,768	1,855	930	1,073	4,048	756,671
Iowa:										
Third district.....	39	506,858	92,186	17,562	8,786	89,938	40,564	755,894
Fourth district.....	91	423	239,565	649	2,547	14,907	1,415	259,506
Total.....	130	507,281	331,751	649	17,562	11,333	104,845	41,979	1,015,400

Kansas.....	61	3,089	57,235	60,324
Kentucky:										
Second district.....	26	2,189,704	16,523	6,668	12,407	35	77,911	78,941	36,158	2,418,347
Fifth district.....	40	16,588,010	10,903,205	111,841	93,160	315,669	6,407,789	3,775,498	2,872,237	41,067,409
Sixth district.....	11	2,239,474	7,039	287,344	25,413	31,950	192,662	345,532	402,805	3,532,219
Seventh district.....	12	266,521	879	5,406	2,239	18,796	40,646	4,785	339,272
Eighth district.....	5	46,995	181	446	1	47,623
Total.....	94	21,330,704	10,927,646	411,259	133,219	347,654	6,697,339	4,241,063	3,315,986	47,404,870
Louisiana.....	59	1,037,281	1,699,652	267,863	319	80,804	82,776	90,569	93,060	3,352,354
Maryland.....	27	10,908,360	6,045,388	1,277,683	2,537,537	3,468,298	1,037,904	2,657,152	884,031	28,816,353
Massachusetts.....	58	326,213	547	17,829	17,107	30,228	391,924
Michigan:										
First district.....	90	11,295,540	1,520,955	2,332,562	69,089	186,761	2,857,919	3,552,026	1,862,683	23,683,535
Fourth district.....	54	79,580	821	80,401
Total.....	144	11,295,540	1,526,955	2,412,142	69,910	186,761	2,857,919	3,552,026	1,862,683	23,763,936
Minnesota.....	89	18,111	2,680	173,639	1,828	5,508	3,691	175	205,632
Missouri:										
First district.....	24	10,078,438	35,569,213	1,514,898	207,831	1,677,073	14,501,923	8,367,642	3,483,692	75,400,710
Sixth district.....	24	160,206	1,197	45,500	5,126	2,059	3,195	629	217,912
Total.....	48	10,238,644	35,570,410	1,560,398	212,957	1,677,073	14,503,982	8,370,837	3,484,321	75,618,622
Montana.....	28	713	19,889	20,602
Nebraska.....	47	6,720	83,458	90,178
New Hampshire.....	16	1,311	5,995	7,306
New Jersey:										
First district.....	10	1,114	4,948	6,062
Fifth district.....	44	11,644,483	8,600,614	1,672,481	2,171,664	5,450,515	3,501,152	4,153,760	2,087,035	39,281,704
Total.....	54	11,645,597	8,600,614	1,677,429	2,171,664	5,450,515	3,501,152	4,153,760	2,087,035	39,287,766
New Mexico.....	5	5,726	1,612	10,670	18,008
New York:										
First district.....	58	68,735	2,102	406,239	16,205	5,000	659,234	6,125	370,238	498,281
Second district.....	133	5,486,404	430,376	20,152	10,093	26,826	2,981	2,784	1,960	7,009,448
Third district.....	157	397,941	1,654	454,690	18,644	192,662	345,532	402,805	880,554
Fourteenth district.....	60	1,235,735	229,161	400	106,066	26,872	137,190	63,033	1,803,507
Twenty-first district.....	126	423,918	4,242	794,163	6,656	28,125	8,332	29,881	17,383	1,312,700
Twenty-eighth district.....	91	170,020	776	579,417	1,479	8,125	14,232	30,365	8,872	833,286
Total.....	625	7,782,753	439,150	2,483,822	53,477	174,142	711,651	226,345	466,436	12,337,776

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, 1909—Continued.

State and district.	Facto- ries.	Materials used in manufacturing tobacco.								
		Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
North Carolina:										
Fourth district.....	No. 17	Pounds. 47,804,004	Pounds. 654,133	Pounds. 1,021,840	Pounds. 62,620	Pounds. 220,924	Pounds. 398,339	Pounds. 291,762	Pounds. 392,122	Pounds. 50,845,744
Fifth district.....	33	27,157,948	9,653,646	1,347,920	54,385	4,000	5,460,158	4,131,902	2,049,250	49,859,209
Total.....	50	74,961,952	10,307,779	2,369,760	117,005	224,924	5,858,497	4,423,664	2,441,372	100,704,953
North and South Dakota.....	8			8,551						8,551
Ohio:										
First district.....	81	2,226,479	11,756,197	9,558,202	152,256	1,516,595	5,737,677	8,078,980	3,319,379	42,345,765
Tenth district.....	33	427,474	445,908	571,069		237,694	247,457	449,737	133,324	2,512,663
Eleventh district.....	15			11,253						11,253
Eighteenth district.....	109	2,728		378,333				55		381,116
Total.....	238	2,656,681	12,202,105	10,518,857	152,256	1,754,289	5,985,189	8,528,717	3,452,703	45,250,797
Oregon.....	17	473		13,626						14,089
Pennsylvania:										
First district.....	139	593,536	1,108	475,213	9,792,855			19,417	47,844	16,198
Ninth district.....	83	35,212		371,466	2,028			13,182	19,780	7,225
Twelfth district.....	37	2,258,138	167	61,903				78,506	112,708	140,630
Twenty-third district.....	47	10,080		113,841	850	2,000	6	224	1,236	128,237
Total.....	306	2,896,966	1,275	1,025,423	9,795,733	2,000	111,111	180,556	165,289	14,178,3
South Carolina.....	2	515		8,793						9,328
Tennessee.....	37	6,999,787	576,148	121,230	857,305	1,958,622	162,875	93,829	59,683	10,829,479
Texas:										
Third district.....	16	113,809		31,057						144,866
Fourth district.....	11	4,324	18	5,480	2,027	173	46			12,077
Total.....	27	118,133	18	36,546	2,027	173	46			156,943

Virginia:										
Second district.....	27	6,983,301	11,430,580	430,056	62,765	1,619,711	1,768,984	2,962,791	1,656,058	26,914,246
Sixth district.....	35	3,606,613	20,669	96,189	9,093		320,814	238,183	189,327	4,480,888
Total.....	62	10,589,914	11,451,249	526,245	71,858	1,619,711	2,089,798	3,200,974	1,845,385	31,395,134
Washington.....	19									15,756
West Virginia.....	20	913	1,108,542	15,756	702		433,950	289,316	1,703,804	7,480,402
Wisconsin:										
First district.....	64	5,425,753		66,004		847,361	107,982	7,686	118,325	6,573,711
Second district.....	44	797	200	160,296						161,293
Total.....	108	5,426,550	200	226,900		847,361	107,982	7,686	118,325	6,735,004
Total, calendar year 1900.....	3,052	191,437,771	102,330,412	31,304,169	16,255,118	19,252,678	45,449,552	42,615,285	25,424,496	474,069,481
Total, calendar year 1908.....	2,963	189,519,782	96,750,447	30,546,461	3,135,916	15,090,646	42,866,738	39,582,999	23,046,957	441,139,966
Increase, calendar year 1909.....	89	1,917,989	5,579,965	757,708	13,119,202	4,162,032	2,582,794	3,032,286	1,777,539	32,929,515

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, 1909, 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.

State and district.	Tobacco manufactured.											Value of stamps used.
	Plug.	Twist and other forms of leaf.	Fine-cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1909.	Total to be accounted for.	On hand Jan. 1, 1910.	Exported in bond.	Tax paid during 1909.	
Alabama.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	\$13.50
Arkansas.	21,499	635	225	225	22,134	711	22,845	6,720	16,125	16,125	967.50	
California:												
First district.	4,435			143,219		147,654	1,050	148,704	150		148,554	8,913.24
Fourth district.				1,020		1,020		1,020			1,020	61.20
Sixth district.				11,104		11,104		11,104			11,104	666.24
Total.	4,435			155,343		159,778	1,050	160,828	150		160,678	9,640.68
Colorado.				68,949		68,949		68,949			68,424	4,103.44
Connecticut.				114,432	137	114,569	8,440	123,009	4,397		118,612	7,116.72
Florida.				20,958		20,958	2	20,960	6		20,954	1,257.24
Georgia.				8,150		8,150	325	8,475	625		7,850	471.00
Hawaii.				63		63		63			63	3.78
Illinois:												
First district.	43,139	7,477	5,338,027	12,865,303	4,346,785	22,600,731	189,645	22,790,376	276,666	103	22,513,607	1,350,816.42
Fifth district.				74,912	500	75,412	440	75,852	123		75,729	4,543.74
Eighth district.	257,200	51,036		249,932		558,168	5,310	563,478	13,160		550,318	33,019.08
Thirteenth district.		927		22,378		23,305	324	23,029			23,629	1,417.74
Total.	300,339	59,440	5,338,027	13,212,525	4,347,285	23,257,616	195,719	23,453,335	289,949	103	23,163,283	1,389,796.98
Indiana:												
Sixth district.				202,341		202,341	3,762	206,103	3,144		202,959	12,177.54
Seventh district.		366,092		56,245	50	422,387	83,273	505,660	59,733	600	445,327	26,719.62
Total.	366,092			258,586	50	624,728	87,035	711,763	62,877	600	648,286	38,897.16

Iowa:													
Third district.				66,918	683,378	750,296	9,774	760,070	12,975		747,095	44,825.70	
Fourth district.				250,575	250,575	250,575	55	250,630	98		250,532	15,031.92	
Total.				66,918	933,953	1,000,871	9,829	1,010,700	13,073		997,627	59,857.62	
Kansas:		2,246		57,402		59,648	375	60,023			60,023	3,601.38	
Kentucky:													
Second district.	754,304	921,983		166,594		1,842,881	551,096	2,393,977	664,601		1,729,376	103,762.56	
Fifth district.	27,999,066	1,101,386	15,142	10,372,457		39,488,051	1,400,402	40,888,453	1,470,115	65,698	39,352,640	2,361,158.40	
Sixth district.	134,137	804,232	189,895	2,177,522		3,305,786	84,602	3,390,388	121,002		3,269,386	196,163.16	
Seventh district.	88,522	149,473		27,523		265,518	33,768	299,286	25,988		273,298	16,397.88	
Eighth district.	1,890	33,693				35,583	14,951	50,534	15,210		35,324	2,119.44	
Total.	28,977,919	3,010,707	205,037	12,744,096		44,937,819	2,084,819	47,022,038	2,296,916	66,098	44,660,024	2,679,601.44	
Louisiana.		116,455		3,053,619	24,629	3,194,703	44,102	3,238,805	138,139		27,078	3,073,588	
Maryland.				18,357,360	21,772	18,379,132	11,569	18,390,701	19,160		79,725	18,201,816	
Massachusetts.				165,529	169,303	334,832	2,685	337,517	3,011			334,506	
Michigan:													
First district.	6,590,453	35,531	1,663,544	13,355,147	111,580	21,756,255	199,417	21,955,672	238,944	394	21,716,334	1,302,980.04	
Fourth district.				79,579	1,475	81,054						4,863.24	
Total.	6,590,453	35,531	1,663,544	13,434,726	113,055	21,837,309	199,417	22,036,726	238,944	394	21,797,338	1,307,843.28	
Minnesota.		22,086			181,973	1,600	205,659	5,121	210,780	2,418		208,362	12,501.72
Missouri:													
First district.	59,142,636	8,341,641		7,081,909	6,480	74,572,666	1,814,608	76,387,274	2,083,267		207,806	74,096,201	
Sixth district.	6,579	63,816		111,351		181,746	41,432	223,178	38,689			4,445,772.06	
Total.	59,149,215	8,405,457		7,193,260	6,480	74,754,412	1,856,040	76,610,452	2,121,956		207,806	74,280,690	
Montana.				20,499		20,499	75					20,289	
Nebraska.				90,437		90,437						89,199	
New Hampshire.				7,201		7,201						7,072	
New Jersey:													
First district.				5,371		5,371	30	5,401			5,401	324.06	
Fifth district.	6,705,644	3,547,397	17,921,314	8,434,489	36,608,844	884,992	37,493,836	725,149	80,357		36,688,330	2,201,299.80	
Total.	6,705,644	3,547,397	17,926,685	8,434,489	36,614,215	885,022	37,499,237	725,149	80,357		36,093,731	2,201,623.86	
New Mexico.				15,930		15,950		15,950			15,950	957.00	
New York:													
First district.				480,305	700	481,005	1,274	482,279	1,125		1,250	28,794.24	
Second district.		1,342,974	5,328,582	14,236	6,685,792	1,454	6,687,246	3,435	24,422		6,659,389	399,563.34	
Third district.		51,124	654,619	76,023	781,766	30,854	812,620	26,933	391,950		393,677	23,620.62	

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, 1909, 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—Continued.

State and district.	Tobacco manufactured.											Value of stamps used.	
	Plug.	Twist and other forms of leaf.	Fine-cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1909.	Total to be accounted for.	On hand Jan. 1, 1910.	Exported in bond.	Tax paid during 1909.		
New York—Continued.													
Fourteenth district.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.		
	194,687	1,520,566	1,215,252	1,276,052	120	1,715,373	8,408	1,723,781	11,654	131,472	1,580,655	94,839.30	
Twenty-first district.		60,800	782,681	810,999		13,351	13,351	1,289,403	16,672		1,272,731	76,363.86	
Twenty-eighth district.				28,318		517		811,516	1,784		809,732	48,583.92	
Total.													
North Carolina:													
Fourth district.	2,969,507	41,127,633	46,496	35,096,394	3,207,779	38,065,991	194,331	38,260,322	1,117,516	164,245	36,978,561	2,218,713.66	
Fifth district.						44,381,908	3,244,676	47,626,584	4,025,965		3,638	43,596,981	2,615,818.86
Total.	44,007,230	46,496		38,304,173		82,447,899	3,439,007	85,886,906	5,143,481	167,883	80,575,542	4,834,532.52	
North and South Dakota.													
Ohio:													
First district.	14,368,361	342,041	370	28,872,615	61	43,583,448	582,091	44,105,539	647,112	11,762	43,506,665	2,610,399.90	
Tenth district.				2,491,380		2,491,380	38,450	2,529,836	69,081		2,460,755	147,645.30	
Eleventh district.				11,253		11,253	300	11,613			11,613	696.78	
Eighteenth district.				367,691	3,876	371,567	50	371,617	9		371,608	22,296.48	
Total.	14,368,361	342,041	370	31,742,030	3,937	46,457,648	620,957	47,078,606	716,202	11,762	46,350,641	2,781,033.46	
Oregon.													
Pennsylvania:													
First district.				9,610	1,102,150	9,753,758	10,865,518	2,354	10,867,872	2,251	4,081	10,861,540	651,692.40
Ninth district.					441,656	3,372	445,028	184	445,212	200		445,012	26,700.72
Twelfth district.				2,530,629		2,530,629	6,330	2,536,969	11,331		2,525,628	151,537.68	
Twenty-third district.				118,248	9,107	127,355	3,412	130,767	3,024		127,743	7,664.58	
Total.				9,610	4,192,683	9,760,237	13,968,530	12,280	13,980,810	16,806	4,081	13,959,923	837,595.38

South Carolina.	500				8,451	8,951	405	9,356	1,065		8,291	497.45	
Tennessee.	1,129,159	1,900,197			362,365	5,428,034	8,819,755	737,480	9,557,235	598,141		8,959,094	537,545.64
Texas:													
Third district.					144,165		144,165				144,165	8,649.90	
Fourth district.					11,336		11,336				11,336	680.16	
Total.					155,501		155,501				155,501	9,330.06	
Virginia:													
Second district.	8,775,953	130,656		16,390,115		25,296,724	859,865	20,156,589	871,929	1,896,303	23,388,357	1,403,301.42	
Sixth district.	3,296,929	185,738	170	191,059		3,673,896	968,849	4,642,745	1,250,850	16,547	3,375,348	202,520.88	
Total.	12,072,882	316,394	170	16,581,174		28,070,620	1,828,714	30,799,334	2,122,779	1,912,850	26,763,705	1,605,822.30	
Washington.			50		15,745		250	15,995			15,995	959.70	
West Virginia.				442	6,826,252		6,826,744		6,826,744		97,922	6,728,822	403,729.32
Wisconsin:													
First district.		3,310		6,000,187	18,553	6,022,050	4,470	5,026,520	2,307	4,200	6,020,013	361,200.78	
Second district.				158,133		1,012	1,012	158,145	1,839		157,306	9,438.36	
Total.		3,310		6,158,320	18,553	6,180,183	5,482	6,185,665	4,146	4,200	6,177,319	370,639.14	
Total, calendar year 1909.	173,418,223	14,625,975	12,481,100	202,374,654	28,454,958	431,354,910	13,092,809	443,447,719	14,589,971	3,209,553	425,648,195	25,538,891.70	
Total, calendar year 1908.	164,712,863	14,476,730	12,086,725	192,229,890	24,035,738	407,541,946	12,756,385	420,298,331	11,946,579	3,022,349	405,329,403	24,319,764.18	
Increase, calendar year 1909.	8,705,360	149,245	394,375	10,144,764	4,419,220	23,812,964		23,149,388	2,643,382	187,204	20,318,792	1,219,127.52	
Decrease, calendar year 1909.							663,576						

OPIUM.

During the fiscal year ended June 30, 1910, no internal-revenue taxes whatever were collected from opium manufactured for smoking purposes.

The act approved February 9, 1909, prohibits the importation and use of opium for other than medicinal purposes, therefore the only source of supply for any person desiring to manufacture smoking opium would be to obtain opium produced from poppies grown within the boundaries of the United States.

Respectfully,

ROYAL E. CABELL,
Commissioner of Internal Revenue.

Hon. FRANKLIN MACVEAGH,
Secretary of the Treasury.

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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, 1910.

DISTRICT.	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 wormes, 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 wines.	
Alabama.....	\$12,276.14			\$27,857.86	\$2,162.52							\$42,296.52
Arkansas.....	86,197.54	26,593.92		\$200.00	19,366.92	6,541.69						58,900.07
First California.....	663,465.73	3,797,984.30	\$9,808.32	8,600.00	234,207.49	52,041.64	\$100.00	\$180.00	\$49.30	\$120.00	\$100,362.18	4,866,918.96
Fourth California.....	160,168.69	648.34	1,816.68	800.00	140,424.50	17,358.53			20.00			342,138.48
Sixth California.....	67,176.47	267,409.01	1,866.68	200.00	74,213.58	18,237.54						19,832.64
Colorado.....		130,903.30	1,308.33		73,822.01	9,670.84						448,935.92
Connecticut.....	20,099.89	138,340.24	4,825.05	2,600.00	120,741.39	12,979.26			60.00	.30		215,704.48
Florida.....		231,530.47	1,775.05	1,483.34	17,424.70	10,233.42						299,646.13
Georgia.....	47,901.81	25.00			28,841.09	3,579.16	25.00			28.00		262,446.98
Hawaii.....	353.87	39,351.95	500.00		10,936.05	7,554.19					246.43	80,400.06
First Illinois.....	303,522.34	29,409.69	9,320.99	11,200.00	320,474.20	35,158.74	41.67			20.00		709,147.55
Fifth Illinois.....		28,938,321.21	1,216.67	1,000.00	31,878.36	4,333.37	33.34	40.00	8.50	11,104.00		28,987,935.45
Eighth Illinois.....		7,976,945.57	241.68		51,086.94	3,287.51			5.00	2,330.00		8,033,896.70
Thirteenth Illinois.....		1,145.84	1,000.00		58,380.51	3,850.03						64,376.38
Sixth Indiana.....	202.40	9,347,064.54	2,100.63	1,600.00	107,388.86	5,533.36			5.30	2,730.00		9,460,624.49
Seventh Indiana.....	1,182.61	17,179,729.30	1,012.51	566.67	53,641.64	4,858.36			54.70	466.00		17,241,411.85
Third Iowa.....		575.00	200.00		41,347.97	2,704.17						44,327.14
Fourth Iowa.....		299.31	800.01		38,934.41	3,804.17						43,537.90
Kansas.....		3,699.30			59,953.92	4,350.02						68,003.24
Second Kentucky.....	4,915.93	3,165,854.49	758.31	200.00	12,544.58	3,158.36			22.30	24,388.00		3,211,842.02
Fifth Kentucky.....	115,567.21	13,921,803.59	1,900.00	6,233.34	26,970.37	11,333.39	145.84	420.00	229.00	103,652.00		14,188,255.34
Sixth Kentucky.....		3,720,026.39	558.34	800.00	15,926.54	3,791.70			5.10	17,652.00		3,764,760.07
Seventh Kentucky.....		3,821,428.63	200.00	200.00	11,037.06	3,379.25			18.70	44,608.00		3,881,769.24
Eighth Kentucky.....	3,143.66	3,013,715.52	558.34		7,095.64	2,299.67			15.50	20,508.00		3,047,336.33
Louisiana.....		2,704,272.94	1,641.68	1,800.00	89,274.95	21,554.45			51.05			2,518,505.07
Maryland.....	47,641.45	4,485,242.94	6,579.19	9,400.00	118,164.60	14,787.55	20.84	60.00	36.40	1,724.00		4,683,656.97
Massachusetts.....	50.60	1,993,396.13	11,270.94	9,600.00	108,425.74	22,483.50	20.84	60.00	1,176.20	160.00		2,146,643.95

First Michigan.....	147.95	2,184,514.64	400.00	800.00	108,617.67	5,208.34	12.50	40.00	179.80			2,299,820.90
Fourth Michigan.....	196.90	227.04	162.51	400.00	70,712.10	4,579.22						76,277.77
Minnesota.....		2,975.01	3,400.00	135,404.89	11,450.08							153,519.98
First Missouri.....	17,047.64	50,180.13	3,600.01	7,600.00	118,518.83	12,708.32						209,664.93
Sixth Missouri.....	29,317.53	1,004,745.67	2,833.38	4,000.00	67,284.78	13,908.43						1,124,839.79
Montana.....		252.91	708.33	600.00	98,379.49	8,633.34						108,574.07
Nebraska.....		2,029,797.33	583.34	200.00	52,843.37	4,004.21						2,088,486.65
New Hampshire.....	350.79	11,034.87	1,433.34	200.00	49,169.88	1,725.01						54,913.89
First New Jersey.....	14,077.58		950.00	600.00	49,336.50	3,254.17						68,267.21
Fifth New Jersey.....	70,351.42	18.15	3,700.00	1,836.67	197,370.32	15,758.33	8.33	20.00				289,093.22
New Mexico.....	113.41		283.34		39,673.60	4,441.70						44,512.05
First New York.....	491.48	3,746,235.79	5,362.52	2,000.00	180,821.70	15,312.50	37.50	40.00	9.50			3,950,301.99
Second New York.....	515,424.25	974.38	8,912.50	13,883.33	45,911.51	49,558.35	16.67	40.00	.20			634,621.19
Third New York.....		3,804.16	600.00		187,091.13	8,433.33						163,136.16
Fourteenth New York.....	11,108.60	2,754,739.46	3,804.16	600.00	108,104.42	33,233.37	70.83	40.00				2,965,839.08
Twenty-first New York.....	8,183.34	653,061.86	2,966.67	1,200.00	106,666.82	6,775.01			18.20	518.00		779,389.90
Twenty-eighth New York.....	60,909.15	7,589.39	2,862.53	2,900.00	148,610.24	11,358.34						4,177.26
Fourth North Carolina.....	700.15	5,348.31			4,863.91	350.01	75.00	60.00				137.10
Fifth North Carolina.....	854.78	29,216.66			6,849.84	291.67						11,524.48
North and South Dakota.....					49,705.81	2,637.52						37,212.05
First Ohio.....	55,386.30	8,565,193.01	2,895.84	11,300.00	74,383.36	19,275.00	262.50	769.00	4.00	9,440.00		52,433.33
Tenth Ohio.....	125,084.19	557,117.61	983.34	1,400.00	51,747.63	3,975.03				10,844.00		6,738,880.01
Eleventh Ohio.....		10,821.69	400.00	2,000.00	36,204.23	2,558.36						757,181.80
Eighteenth Ohio.....	10,646.37	95,141.35	2,075.00	2,400.00	112,128.76	8,300.01	83.33	40.00				514,484.28
Oregon.....	449.13	306,760.19	1,216.68	1,000.00	48,609.46	4,429.20						230,809.82
First Pennsylvania.....	39,612.54	824,316.90	9,420.85	13,316.67	154,119.93	21,208.34	83.33	60.00	8.50	854.00		1,063,001.66
Ninth Pennsylvania.....		470,115.18	1,650.01	800.00	37,918.25	3,883.34				96.00		514,462.78
Twelfth Pennsylvania.....		86,459.23	2,200.00	1,200.00	124,422.64	9,341.72						223,623.59
Twenty-third Pennsylvania.....	21,902.32	6,235,109.63	7,079.17	6,000.00	133,204.40	29,000.03	29.17	60.00	16.80	57,176.00		6,498,577.52
South Carolina.....		327.60			14,446.27	858.34						15,832.30
Tennessee.....	11,283.51	1,110,668.61	1,891.70	3,316.67	58,102.98	9,746.61						1,195,173.38
Third Texas.....		98.45	2,204.18	800.00	49,820.08	5,637.53						58,500.24
Fourth Texas.....		84.26	491.66	800.00	20,449.02	5,404.16						27,229.10
Second Virginia.....	4,004.74	465,752.60	1,675.01	2,833.34	20,737.93	3,083.35	20.84	40.00				498,147.71
Sixth Virginia.....	32,139.92	372,244.09	508.33	100.00	7,251.11	1,445.84						413,689.29
Washington.....	192.83	29.16	2,050.05	1,000.00	91,835.72	11,579.28			50.00	20.00		106,757.04
West Virginia.....		263,818.56	550.01	800.00	30,221.30	1,550.01	50.00			67.60	372.00	297,429.38
First Wisconsin.....		2,256,807.41	2,920.83	5,400.00	176,932.76	12,104.17					212.00	2,454,377.17
Second Wisconsin.....			550.00	400.00	97,380.84	1,683.34						100,014.18
Total.....	2,424,602.86	139,098,951.20	152,292.40	156,600.03	5,067,191.42	659,710.70	1,187.53	2,100.00	2,024.15	318,054.00	145,697.25	148,020,311.54

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—(continued.)

DISTRICT.		TOBACCO.									
		Cigars weighing more than 3 pounds per thousand, per thousand, \$3.	Cigars weighing not more than 3 pounds per thousand, 18 cents per pound; per thousand, 54 cents.	Cigarettes weighing not more than 3 pounds per thousand, and of a wholesale value or price of more than \$2 per thousand, 36 cents per pound; per thousand, \$1.08.	Cigarettes weighing not more than 3 pounds per thousand, and of a wholesale value or price of not more than \$2 per thousand, 18 cents per pound; per thousand, 54 cents.	Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.	Snuff, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 6 cents.	Tobacco, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 6 cents.	Total collections on tobacco.		
Alabama.....	\$16,582.01			\$2.70				\$12.24	\$16,596.95		
Arkansas.....	6,148.49							2,730.75	8,885.24		
First California.....	135,152.13	\$5.94	117,590.07	\$208.44	\$759.03	\$194.19	18,867.26	272,777.66			
Fourth California.....	23,288.58							118.10	29,406.68		
Sixth California.....	39,050.06			41.58	4.32	37.50	6.73	1,360.96	40,501.15		
Colorado.....	59,620.24			432.32		33.45		4,159.26	64,245.27		
Connecticut.....	245,349.65	71.01	2,040.65	1,689.39	9.75	105.89	8,634.36	257,900.70			
Florida.....	1,093,894.97	1.22	6,895.75		31.26			1,107.32	1,101,930.52		
Georgia.....	54,260.38			65.34				449.66	54,775.38		
Hawaii.....	4,744.21			9.15	97.20	1.50		2,137.55	6,989.61		
First Illinois.....	686,513.25	16.19	5,355.88		143.25	286,321.82	1,134,223.03	2,112,573.42			
Fifth Illinois.....	84,269.30					36.00		4,665.44	88,970.74		
Eighth Illinois.....	179,909.76	.54						34,522.13	214,432.43		
Thirteenth Illinois.....	50,179.01							1,617.81	51,796.92		
Sixth Indiana.....	227,626.40							718.90	240,972.48		
Seventh Indiana.....	174,037.43							1.50	31,018.38		
Third Iowa.....	58,340.94			33				45,516.94	103,858.21		
Fourth Iowa.....	213,360.07	4.86						16,695.53	230,060.46		
Kansas.....	68,928.92							4,106.19	73,035.11		
Second Kentucky.....	6,775.77							150,862.72	166,638.49		
Fifth Kentucky.....	152,423.14	.87	58.32					2,582.273.40	2,734,755.73		
Sixth Kentucky.....	20,751.33							206,564.58	227,315.91		
Seventh Kentucky.....	10,540.26							15,510.00	26,050.26		
Eighth Kentucky.....	502.83							2,389.83	2,892.66		
Louisiana.....	115,168.57	23.01	274.54	319,788.00			1,783.35	191,261.67	628,299.14		
Maryland.....	330,134.19	183,382.95	265.68	38.07	52.50	1,431.18	1,212,022.84	1,727,327.41			
Massachusetts.....	546,383.34	6.84	54,526.10	773.38	1,610.85	10,470.82	10,993.66	624,764.99			
First Michigan.....	764,960.82	4.32	537.09			6,491.22	1,356,828.70	2,128,822.15			
Fourth Michigan.....	160,513.25										
Minnesota.....	216,495.40	1.62	5.40								
First Missouri.....	143,392.68		618.22		22.80	342.06	4,685.388.65	4,829,764.95			
Sixth Missouri.....	54,520.92	1.35						12,733.03	67,255.30		
Montana.....	38,998.01			237.60				1,282.03	40,517.64		
Nebraska.....	87,370.24							5,490.99	92,861.23		
New Hampshire.....	120,040.15			923.78		36.30		604.19	121,604.45		
First New Jersey.....	171,123.59			53.46				350.91			
Fifth New Jersey.....	1,382,318.31	865.80	9,373.99	14.85	3.00	589,895.13	1,809,451.18	3,791,922.35			
New Mexico.....	5,314.85			226.78				1,224.20	6,765.83		
First New York.....	351,861.61	65,837.22	1,369,806.14	1,765.26	4.50	282.37	32,407.82	1,821,964.99			
Second New York.....	977,558.71	13,426.56	2,158,814.37	10,676.61	21,862.71	1,726.64	414,568.76	3,598,634.36			
Third New York.....	1,570,151.26	14,372.87	1,800,148.66	15,987.24	38,561.57	4,587.65	18,226.63	3,462,035.88			
Fourteenth New York.....	389,265.66			351.33		139.95	6.00	96,251.47	486,014.48		
Twenty-first New York.....	569,022.27			24.84				85,826.38	654,873.49		
Twenty-eighth New York.....	179,477.30			6,946.75	11.88	216.60	1,791.48	238,601.55			
Fourth North Carolina.....	41,010.54			3,510.00				50,247.54			
Fifth North Carolina.....	467.91							2,564,138.55	2,608,659.09		
North and South Dakota.....	37,358.58							3,164,179.11	3,164,647.02		
First Ohio.....	638,651.83	117.18	7.89					675.51	38,034.09		
Tenth Ohio.....	399,510.29			3.24				2,599,727.84	3,238,513.75		
Eleventh Ohio.....	384,591.23							372,603.85	772,146.18		
Eighteenth Ohio.....	574,886.48	28.89	100.98	8.10				719.70	385,328.98		
Oregon.....	26,874.28			25.38				425.16	509,726.24		
First Pennsylvania.....	2,045,759.90	103,345.74	117,891.98	14,915.34	738.30	548,778.45	72,152.82	2,903,582.53			
Ninth Pennsylvania.....	2,121,987.96	574.89	.52					208.92	29,274.37		
Twelfth Pennsylvania.....	228,995.39			61.56		1.50		169,575.35	2,152,046.66		
Twenty-third Pennsylvania.....	1,155,887.05	324.27	1.08	11.34	36.00	566.28	8,494.42	1,165,320.48			
South Carolina.....	61,807.00	10.80						722.04	62,541.46		
Tennessee.....	24,868.82			.54				462,566.77	265,585.87		
Third Texas.....	27,548.34			1.45	4,535.98			7,935.64	40,021.41		
Fourth Texas.....	10,228.12			1.62	2.70			631.51	10,863.95		
Second Virginia.....	787,629.66	85,331.42	1,665,426.04	218,714.04				1,536,621.60	4,284,722.76		
Sixth Virginia.....	38,072.04	111,991.41	13,364.83	209.79	25.80			278,420.29	442,084.16		
Washington.....	44,936.67			.65	.33			1,313,40.99	46,257.05		
West Virginia.....	422,138.31							415,127.90	537,266.21		
First Wisconsin.....	222,751.14			1.74				392,307.46	616,721.17		
Second Wisconsin.....	109,428.63			1.74				9,944.61	119,374.98		
Total.....	21,197,710.43	580,748.40	7,325,801.88	589,680.66	64,346.12	1,920,602.65	26,210,461.45	57,889,351.59			

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

DISTRICT.	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.....	\$11,520.00		\$200.00	\$9,333.28	\$2,185.42	\$23,238.70
Arkansas.....	12,700.00		100.00	4,355.74	3,845.79	21,001.53
First California.....	737,995.50	\$391.67	4,566.66	5,752.52	12,445.85	761,152.20
Fourth California.....	252,615.50	595.84	3,716.67	3,248.42	9,550.19	269,726.62
Sixth California.....	264,484.25	200.00	1,000.00	3,133.43	5,193.84	274,011.52
Colorado.....	450,817.00	50.00	1,100.00	5,883.50	9,733.39	467,583.89
Connecticut.....	1,311,365.00	258.34	2,200.00	2,768.51	17,110.66	1,333,702.51
Florida.....	19,425.00		100.00	2,662.06	2,512.55	24,699.61
Georgia.....	128,750.00		400.00	12,537.58	2,374.99	144,062.57
Hawaii.....	13,617.50	62.50	200.00	1,244.03	474.99	15,599.02
First Illinois.....	5,156,813.50	266.67	7,350.01	12,708.18	21,052.51	5,198,190.87
Fifth Illinois.....	259,170.00		700.00	2,248.56	3,516.71	265,635.27
Eighth Illinois.....	242,155.00		1,000.00	5,401.34	14,845.41	263,404.75
Thirteenth Illinois.....	366,745.00		1,800.00	6,121.35	13,285.81	387,952.16
Sixth Indiana.....	638,206.34	100.00	1,700.00	7,501.02	9,755.45	657,265.81
Seventh Indiana.....	664,960.00	50.00	1,491.67	3,503.62	5,679.28	675,684.57
Third Iowa.....	255,830.00	50.00	400.00	4,366.64	19,920.81	280,567.45
Fourth Iowa.....	226,838.41	50.00	1,300.00	2,229.19	8,079.16	238,496.76
Kansas.....	510.00	31.26		5,052.14	3,818.76	9,412.16
Second Kentucky.....	23,630.00		300.00	3,619.66	1,270.85	28,820.51
Fifth Kentucky.....	397,446.50		1,500.00	1,634.37	1,187.56	401,768.43
Sixth Kentucky.....	280,143.50		400.00	669.29	334.17	281,566.96
Seventh Kentucky.....	45,605.00			1,889.45	1,632.12	49,146.57
Eighth Kentucky.....	9,500.00		100.00	1,863.57	247.94	11,711.51
Louisiana.....	462,795.35		1,000.00	6,569.00	9,110.72	479,475.07
Maryland.....	1,434,329.00	350.00	3,000.00	5,281.80	10,381.34	1,453,342.14
Massachusetts.....	2,112,006.00	100.00	3,516.67	5,025.28	18,121.70	2,138,769.65
First Michigan.....	1,130,638.00	237.50	5,379.17	4,894.17	10,112.51	1,151,261.35
Fourth Michigan.....	408,025.00		2,300.00	5,648.48	17,573.16	433,546.64
Minnesota.....	1,578,705.90	358.35	7,108.34	25,552.98	27,121.11	1,638,846.68
First Missouri.....	3,341,967.49		3,108.33	4,159.99	14,239.63	3,363,475.44
Sixth Missouri.....	548,179.50	150.00	900.00	5,502.02	7,935.62	562,667.14
Montana.....	476,054.25	300.00	3,066.67	6,433.36	12,891.68	498,734.96
Nebraska.....	414,618.75	50.00	1,800.00	6,420.57	25,892.44	448,681.76
New Hampshire.....	268,167.50	206.26	600.00	11,096.08	7,291.68	287,361.52
First New Jersey.....	139,747.00	66.67	933.33	386.67	7,279.17	148,412.84
Fifth New Jersey.....	3,121,167.00		4,000.00	4,631.71	17,350.06	3,147,148.77
New Mexico.....	26,975.00		500.00	456.66	4,025.09	31,956.78
First New York.....	3,319,011.48	150.00	3,850.00	1,438.32	5,118.74	3,329,568.54
Second New York.....	186,830.78		100.00	60.00	933.33	187,924.11
Third New York.....	5,170,431.00	50.00	3,200.00	935.00	2,516.66	5,177,132.66
Fourteenth New York.....	1,841,837.00	50.00	4,025.00	2,751.72	14,137.51	1,862,801.23
Twenty-first New York.....	776,156.73	133.33	2,400.00	3,480.84	7,647.93	789,818.85
Twenty-eighth New York.....	1,801,086.44	16.67	4,516.67	2,179.15	7,802.08	1,815,601.01
Fourth North Carolina.....				9,825.33	939.62	10,764.95
Fifth North Carolina.....				5,035.89	900.02	5,935.91
North and South Dakota.....	50,605.00		475.00	16,334.47	11,295.29	78,709.76
First Ohio.....	1,805,976.63	150.00	3,533.34	1,489.18	3,083.34	1,814,082.49
Tenth Ohio.....	556,958.50		2,800.00	1,007.53	7,102.20	568,018.23
Eleventh Ohio.....	462,679.90		1,716.67	2,282.45	2,822.97	469,501.99
Eighteenth Ohio.....	1,426,461.50	100.00	4,475.00	1,498.36	8,158.33	1,440,693.19
Oregon.....	224,721.50	383.34	1,400.00	6,029.20	3,995.84	236,529.88
First Pennsylvania.....	3,206,072.50		8,675.01	3,195.00	19,620.87	3,237,563.38
Ninth Pennsylvania.....	289,560.50		1,583.34	1,839.25	3,625.06	296,608.15
Twelfth Pennsylvania.....	1,427,485.00		4,616.67	3,295.11	14,752.30	1,450,149.08
Twenty-third Pennsylvania.....	2,741,023.00		10,675.00	5,366.50	14,343.75	2,771,408.23
South Carolina.....	2,942.50		100.00	1,896.96	841.66	5,781.12
Tennessee.....	221,849.50	56.25	600.00	20,808.37	4,488.31	247,802.43
Third Texas.....	503,258.50	41.67	1,183.33	34,866.08	14,789.60	554,139.18
Fourth Texas.....	108,140.25	118.75	100.00	3,678.33	5,695.85	117,733.18
Second Virginia.....	73,180.00		400.00	2,928.53	1,650.00	78,158.53
Sixth Virginia.....	101,271.45		300.00	4,062.47	972.91	106,606.83
Washington.....	859,881.37	406.25	3,950.00	4,943.73	10,023.05	879,204.40
West Virginia.....	302,780.00	4.17	1,700.00	6,330.85	8,750.19	319,565.21
First Wisconsin.....	4,000,537.01	50.00	7,300.00	8,340.01	13,781.67	4,031,718.69
Second Wisconsin.....	790,260.02		7,358.36	7,119.54	15,588.70	820,673.62
Total.....	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.

DISTRICT.	OLEOMARGARINE.					
	Oleomargarine, free from coloration that causes it to look like butter, per pound, 15 cents.	Manufactures of oleomargarine (special tax), \$300.	Retail dealers in oleomargarine artificially colored from animal fat, per pound, 15 cents.	Wholesale dealers in oleomargarine artificially colored from animal fat, per pound, \$200.	Retail dealers in oleomargarine free from coloration of butter (special tax), \$6.	Wholesale dealers in oleomargarine free from coloration of butter (special tax), \$480.
Alabama.....		\$100.00		\$2,619.00	\$2,283.34	\$4,962.34
Arkansas.....			1,693.30	38.00	\$80.00	606.67
First California.....			441.50		480.00	154.67
Fourth California.....			2,105.50		1,400.00	4,687.30
Sixth California.....			3,640.50		1,033.34	35,036.00
Colorado.....			1,302.00		1,466.68	2,768.48
Florida.....			5,004.00		2,630.00	5,034.38
Georgia.....			2,984.88		600.00	624.00
Hawaii.....			14,200.00		2,916.69	531,326.25
First Illinois.....			3,073.50		2,533.34	4,722.84
Fifth Illinois.....			3,305.00		2,183.34	5,992.84
Sixth Illinois.....			600.00		3,880.40	600.00
Seventh Illinois.....			6,734.00		1,790.01	27,273.65
Third Indiana.....			1,600.00		2,387.00	3,147.00
Fourth Indiana.....			4,404.00		4,404.00	4,404.00
First Iowa.....			11,327.50		3,389.50	5,879.67
Second Iowa.....			422.50		1,200.00	5,410.51
Third Iowa.....			8,321.00		1,530.00	72,703.98
Fourth Iowa.....			466.50		1,905.68	422.50
First Kansas.....			379.50		1,933.00	16,346.19
Second Kansas.....			183.00		1,841.00	1,726.50
Third Kansas.....			3,992.00		3,369.00	2,933.34
Fourth Kansas.....			8.00		4,272.50	3,316.68
First Louisiana.....			452.00		10,523.50	14,702.73
Second Louisiana.....					3,716.67	11,847.21
Third Louisiana.....					4,033.35	12,354.35
Fourth Louisiana.....					8,172.00	10,284.69
First Maryland.....					3,766.69	4,358.34
Second Maryland.....					2,366.65	4,358.34
Third Maryland.....					2,746.71	14,702.73
Fourth Maryland.....					3,716.67	11,847.21
First Massachusetts.....					4,033.35	12,354.35
Second Massachusetts.....					8,172.00	10,284.69
Third Massachusetts.....					3,766.69	4,358.34
Fourth Massachusetts.....					2,366.65	4,358.34
First Michigan.....					2,746.71	6,417.50
Second Michigan.....					3,716.67	12,354.35
Third Michigan.....					8,172.00	10,284.69
Fourth Michigan.....					3,766.69	4,358.34
First Minnesota.....					2,366.65	4,358.34
Second Minnesota.....					2,746.71	6,417.50
Third Minnesota.....					3,716.67	12,354.35
Fourth Minnesota.....					8,172.00	10,284.69
First Missouri.....					2,366.65	4,358.34
Second Missouri.....					2,746.71	6,417.50
Third Missouri.....					3,716.67	12,354.35
Fourth Missouri.....					8,172.00	10,284.69
First Nebraska.....					2,366.65	4,358.34
Second Nebraska.....					2,746.71	6,417.50
Third Nebraska.....					3,716.67	12,354.35
Fourth Nebraska.....					8,172.00	10,284.69
First New Hampshire.....					2,366.65	4,358.34
Second New Hampshire.....					2,746.71	6,417.50
Third New Hampshire.....					3,716.67	12,354.35
Fourth New Hampshire.....					8,172.00	10,284.69

REPORT OF COMMISSIONER OF INTERNAL REVENUE. 120

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

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

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

DISTRICT.	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.
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.....												
Oregon.....												
First Pennsylvania.....												
Ninth Pennsylvania.....												
Twelfth Pennsylvania.....												
Twenty-third Pennsylvania.....												
South Carolina.....												
Tennessee.....												
Third Texas.....												
Fourth Texas.....												
Second Virginia.....												
Sixth Virginia.....												
Washington.....												
West Virginia.....												
First Wisconsin.....												
Second Wisconsin.....												
Total.....	\$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

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

DISTRICT.	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, ½ of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Total collections on process or renovated butter.	
Alabama.....									
Arkansas.....									
First California.....	\$298.00	\$250.00	\$448.00		\$996.00				
Fourth California.....	444.00	1,200.00			1,644.00				
Sixth California.....	55.00				55.00				
Colorado.....									
Connecticut.....									
Florida.....									
Georgia.....									
Hawaii.....									
First Illinois.....	1,524.70	800.00			2,324.70	58,087.04	400.00	53,487.04	
Flith Illinois.....									
Eighth Illinois.....									
Thirteenth Illinois.....	126.00	600.00	224.00		726.00				
Sixth Indiana.....	6.09	642.00			866.00	1,767.00		1,767.00	
Seventh Indiana.....					6.00				
Third Iowa.....	1,222.50	1,800.00			3,022.50	1,217.60	50.00	1,267.60	
Fourth Iowa.....	483.80	150.00			633.80	16,296.94	387.50	16,684.44	
Kansas.....	160.90	1,050.00			1,210.90	7,927.98	300.00	8,227.98	
Second Kentucky.....	48.90	2,450.00	124.00		2,622.90				
Fifth Kentucky.....									
Sixth Kentucky.....									
Seventh Kentucky.....									
Eighth Kentucky.....									
Louisiana.....	47.10	250.00	40.00		337.10	631.50	50.00	681.50	
Maryland.....	175.80	1,000.00			1,175.80	2,128.34	50.00	2,178.34	
Massachusetts.....	1,282.80	550.00			1,832.80	4,874.62	50.00	4,924.62	
First Michigan.....	126.00				126.00	107.98	37.50	145.48	
Fourth Michigan.....	1,328.30	600.00	24.00		1,952.30	6,679.90	250.00	6,929.90	
Minnesota.....	6.00	50.00			56.00				
First Missouri.....									
Sixth Missouri.....									
Montana.....									
Nebraska.....	1,143.10	1,350.00			2,493.10	16.46	50.00	66.46	
New Hampshire.....									
First New Jersey.....									

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

DISTRICT.	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, 1 cent.	Manufacturers of process or renovated butter (special tax), \$60.	Total collections on process or renovated butter.
Fifth New Jersey.....								
New Mexico.....								
First New York.....	\$151.00				\$151.00			
Second New York.....	456.00	\$400.00		\$640.00	1,496.00			
Third New York.....	69.20	650.00	\$100.00	480.00	1,239.20			
Fourteenth New York.....								
Twenty-first New York.....	245.70				245.70			
Twenty-eighth New York.....								
Fourth North Carolina.....								
Fifth North Carolina.....								
North and South Dakota.....								
First Ohio.....	24.00	650.00			674.00			
Tenth Ohio.....	449.30	500.00			949.30			
Eleventh Ohio.....						\$9,578.32	\$200.00	89,778.32
Eighteenth Ohio.....						376.00	100.00	476.00
Oregon.....						3,057.30	150.00	3,207.30
First Pennsylvania.....								
Ninth Pennsylvania.....	18.00		72.00		90.00			
Twelfth Pennsylvania.....					480.00			
Twenty-third Pennsylvania.....								
South Carolina.....								
Tennessee.....								
Third Texas.....								
Fourth Texas.....								
Second Virginia.....								
Sixth Virginia.....								
Washington.....								
West Virginia.....								
First Wisconsin.....	1,202.40	1,160.00			2,302.40			
Second Wisconsin.....	71.00	1,150.00			1,221.00	7,393.00	30.00	7,443.00
Total.....	15,660.70	18,342.00	1,108.00	2,240.00	37,359.70	119,213.06	2,341.67	121,554.73

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

DISTRICT.	BANKS AND BANKERS.			MISCELLANEOUS.					
	Circulation issued by any bank, etc., or person, per month, is of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, is of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, state bank, or state banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	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.....					\$102,850.45			\$340.00	\$102,980.45
Arkansas.....					50,294.88	29.86	293.58	56,568.42	
First California.....					643,291.19	608.78	6.50	643,956.47	
Fourth California.....					64,459.06		3.06	64,462.06	
Sixth California.....					203,346.64	44.50	40.86	203,431.79	
Colorado.....					175,105.83	75.56	266.63	175,446.02	
Connecticut.....					787,284.32	207.46	14.74	787,566.48	
Florida.....					35,190.02		32.00	35,226.02	
Georgia.....					159,653.61		39.90	159,693.60	
Hawaii.....					124,073.56	765.60	1.40	124,810.62	
First Illinois.....					1,956,236.55	35,675.16	256.61	1,992,286.32	
Fifth Illinois.....					70,667.46		54.54	70,722.00	
Eighth Illinois.....					45,745.23		112.06	45,855.29	
Thirteenth Illinois.....					39,138.33		131.00	39,249.33	
Sixth Indiana.....					318,732.75		21.00	218,783.78	
Seventh Indiana.....					44,719.38		11.08	44,730.46	
Third Iowa.....					55,519.39		108.04	55,027.43	
Fourth Iowa.....					88,954.82	.10	48.45	89,063.37	
Kansas.....					408,623.17	5.44	299.72	408,026.33	
Second Kentucky.....					8,322.24		66.50	8,388.74	
Fifth Kentucky.....					161,882.85		61.00	161,968.85	
Sixth Kentucky.....					51,163.10		46.06	51,209.16	
Seventh Kentucky.....					12,070.97		25.00	12,165.97	
Eighth Kentucky.....					3,862.36		82.62	4,014.98	
Louisiana.....					148,365.73	111.08	462.75	148,488.16	
Maryland.....					411,962.07	50.76	15.00	412,057.83	
Massachusetts.....					745,717.09	63.56	52.00	745,832.65	
First Michigan.....					369,425.93		3.50	369,429.93	

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

DISTRICT.	BANKS AND BANKERS.				MISCELLANEOUS.				Total miscellaneous collections.
	Circulation issued by any bank, etc., or person, per month, $\frac{1}{2}$ of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, $\frac{1}{2}$ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, state bank, or state banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	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.	
Fourth Michigan.					\$154,497.24	\$73,451.98	\$4.00	\$227,953.22	
Minnesota.					946,225.39	10.00	946,225.39	
First Missouri.					479,015.04	21.69	479,015.04	
Sixth Missouri.					178,758.88	14.56	13.50	178,758.94	
Montana.					158,767.25	8.68	8.52	158,764.45	
Nebraska.					103,537.63	14.50	103,532.13	
New Hampshire.					227,878.92	31.92	6.45	227,917.29	
First New Jersey.					210,634.59	16.11	210,670.70	
Fifth New Jersey.					942,632.56	29,623.82	1,087.53	973,343.91	
New Mexico.					43,097.54	1.76	4.25	43,103.55	
First New York.					216,971.70	4,122.00	109.76	221,203.46	
Second New York.					2,424,831.02	154,599.54	1.24	2,579,431.80	
Third New York.					396,604.13	771.56	6,315.00	403,780.69	
Fourteenth New York.					216,783.65	472.00	36.25	217,291.90	
Twenty-first New York.					118,221.22	78.09	118,209.31	
Twenty-eighth New York.					383,331.66	2.24	1.50	383,335.40	
Fourth North Carolina.					12,146.89	31.50	12,178.39	
Fifth North Carolina.					27,654.96	40.43	27,695.39	
North and South Dakota.					45,774.45	177.25	45,951.70	
First Ohio.					347,094.68	264,302.50	68.11	611,465.29	
Tenth Ohio.					241,247.86	4.00	229.27	241,481.13	
Eleventh Ohio.					122,030.96	161.06	122,192.02	
Eighteenth Ohio.					789,753.60	78.75	789,832.35	
Oregon.					111,854.25	17.90	22.34	111,894.49	
First Pennsylvania.					1,361,427.78	47.76	28.10	1,361,503.64	
Ninth Pennsylvania.					75,882.94	4.50	75,887.44	
Twelfth Pennsylvania.					161,151.20	161,151.20	
Twenty-third Pennsylvania.					1,646,461.88	277.07	1,646,738.95	
South Carolina.					79,877.54	56.00	79,933.54	
Tennessee.					120,494.98	41.72	801.08	121,296.06	
Third Texas.					202,237.08	11.55	202,290.35	
Fourth Texas.					166,005.77	2.62	35.15	166,043.54	
Second Virginia.					148,485.10	158.96	5.78	148,649.84	
Sixth Virginia.					33,243.06	50.28	33,293.34	
Washington.					168,303.33	170.82	10.00	168,484.15	
West Virginia.					124,020.40	44.00	124,064.40	
First Wisconsin.					440,329.12	1.44	1.75	440,332.31	
Second Wisconsin.					80,950.68	38.67	80,995.35	
Total.				174.85	174.85	20,959,783.74	565,524.34	12,667.27	21,537,975.35

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

DISTRICT.	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.
Alabama.....	\$86.03		\$3,103.50	\$1,254.44	\$196.91	\$1,365.07	\$6,005.95
Arkansas.....	80.69	\$10.00		1,710.00	17.09	970.48	2,788.26
First California.....	99.70			9,000.00	26.86	106.39	9,232.95
Fourth California.....	53.31			5,731.00	8.94		5,793.25
Sixth California.....	23.86			5,719.66	2.51		5,746.03
Colorado.....	57.85			17,138.25	17.51	611.99	17,825.60
Connecticut.....	65.36	10.00	122.78	9,960.80	21.70	827.40	11,008.04
Florida.....	9.60		330.00	385.00	.36	364.75	1,149.71
Georgia.....	156.71		2,157.98	431.10	80.00	4,195.45	7,021.24
Hawaii.....	58.02	20.00		1,896.00	105.05	57.70	2,136.77
First Illinois.....	69.15		582.21	21,898.33	26.60	561.69	23,137.98
Fifth Illinois.....	1.16	10.00	3.67	550.00	.47	528.40	1,093.70
Eighth Illinois.....				1,245.00		4,845.84	6,090.84
Thirteenth Illinois.....				1,645.00		1,699.68	3,344.68
Sixth Indiana.....	22.84		278.15	770.00	11.98	79.67	1,162.64
Seventh Indiana.....	8.75	20.00	372.00	75.00	5.05	.18	480.98
Third Iowa.....	39.23			3,170.00	14.82	810.18	4,034.23
Fourth Iowa.....	34.68			2,605.00	9.66	582.85	3,322.19
Kansas.....	538.17	90.00		16,165.00	209.48	5,510.97	22,513.62
Second Kentucky.....	274.30			477.04	41.16		792.50
Fifth Kentucky.....	259.11			1,215.00	55.03	59.20	1,598.34
Sixth Kentucky.....	5.11	20.00	11.70	10,240.00	2.00	47.60	10,326.41
Seventh Kentucky.....	10.56			530.00	2.24	9.00	551.80
Eighth Kentucky.....	149.48		678.00	1,348.96	21.82	154.50	2,352.76
Louisiana.....	327.70	50.00		1,603.17	153.12	53.75	2,187.74
Maryland.....	53.19		256.08	16,073.00	36.61	1,531.20	17,950.68
Massachusetts.....	53.08			5,115.93	22.09		5,191.10
First Michigan.....	91.36		15.75	3,341.30	14.12	509.10	3,971.63
Fourth Michigan.....	9.77			3,855.20	.82		3,865.79
Minnesota.....	16.27			7,420.40	6.62	250.61	7,693.90
First Missouri.....	31.90			4,880.00	7.91	44.25	4,964.06
Sixth Missouri.....	49.20	10.00		6,630.00	1.56	1,752.46	8,443.22
Montana.....	7.91	10.00		3,710.00	9.48	115.97	3,853.36
Nebraska.....	11.88	10.00		2,063.00	.87	97.94	2,183.07
New Hampshire.....	80.45			693.93	18.72	4,070.00	4,863.72
First New Jersey.....	61.20			1,955.00	.36	12.45	2,029.01
Fifth New Jersey.....	50.45		127.32	4,916.67	77.26	1,487.62	6,659.32

New Mexico.....	1.25	10.00	7.50	3,790.00	.80	180.85	1,373.40
First New York.....	59.33		661.78	2,730.00	53.40	216.05	3,720.56
Second New York.....			510.99	4,233.00		220.25	4,984.24
Third New York.....			694.19	9,638.45	22.08	863.63	11,307.46
Fourteenth New York.....	48.51	40.00		1,715.00	5.51	300.00	2,035.26
Twenty-first New York.....	14.75			3,855.20	.82		3,865.79
Twenty-eighth New York.....	24.87	20.00	8.00	8,232.01	6.89	420.00	8,711.77
Fourth North Carolina.....	43.25		535.60	7,032.07	6.06	3,990.55	11,407.53
Fifth North Carolina.....	246.81		5,799.78	18,503.39	1,501.78	2,269.25	28,321.01
North and South Dakota.....	79.20	10.00		790.00	41.47	297.30	1,217.97
First Ohio.....	11.56	10.00		4,455.00			4,476.56
Tenth Ohio.....	.25			4,364.38	1.25	91.84	4,437.72
Eleventh Ohio.....	57.41		3,075.44	2,292.50		1,013.83	3,306.33
Eighteenth Ohio.....	.63			13,731.60	14.82	4,952.59	21,831.86
Oregon.....	32.76	20.00		1,640.00	10.06	26.06	1,728.88
First Pennsylvania.....	3.13	30.00		15.00			48.13
Ninth Pennsylvania.....	24.62	10.00		540.00	17.84		592.46
Twelfth Pennsylvania.....	71.14	70.00	225.70	29,796.14	33.89	748.19	30,945.06
Twenty-third Pennsylvania.....	23.20		541.60	102.24	6.88	668.18	1,342.00
South Carolina.....	331.40		187.03	18,236.62	122.88	709.83	19,587.76
Tennessee.....	96.53		26.55	2,378.50	62.87	308.55	2,873.09
Third Texas.....	58.34			95.05	3.96	100.00	1,119.35
Fourth Texas.....	20.06		95.66	7,057.12	3.64	953.44	8,129.92
Second Virginia.....	483.77	20.00	2,983.68	8,882.00	296.44	1,440.11	14,106.00
Sixth Virginia.....	.10			7,385.00	.11	1,227.47	8,612.68
Washington.....	3.89		20.10	1,930.00	.92	934.94	2,889.85
West Virginia.....	14.50	10.00		2,300.00	3.00		2,327.50
First Wisconsin.....	4.82			1,945.30	.28	62.50	2,012.90
Total.....	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 EACH COLLECTION DISTRICT.

DISTRICT.	DISTILLED SPIRITS.			TOBACCO.			FERMENTED LIQUORS.		
	Total.	Re-refunded.	Net total.	Total.	Re-refunded.	Net total.	Total.	Re-refunded.	Net total.
Alabama.....	842,296.52	\$42,296.52	\$16,596.95	\$16,596.95	\$23,238.70	\$81.26	\$23,157.44
Arkansas.....	58,900.07	\$75.00	58,825.07	8,885.24	\$34.88	8,850.36	21,001.53	75.84	20,925.69
First California.....	4,866,918.96	1,186.45	4,865,732.51	272,777.66	212.67	272,564.99	761,152.20	215.25	760,936.95
Fourth California.....	342,138.48	649.60	341,488.88	29,406.68	8.40	29,398.28	269,726.62	69.17	269,657.45
Sixth California.....	448,935.92	200.01	448,735.91	40,501.15	.60	40,500.55	274,011.52	43.67	273,967.85
Colorado.....	215,704.48	372.94	215,331.54	64,245.27	11.02	64,234.25	467,583.89	121.67	467,462.22
Connecticut.....	299,646.13	350.00	299,296.13	257,900.70	9.84	257,890.86	1,333,702.51	50.00	1,333,652.51
Florida.....	262,446.98	368.75	262,078.23	1,101,930.52	1,714.29	1,100,216.23	24,699.61	24,699.61	143,982.57
Georgia.....	80,400.06	18.79	80,381.27	54,775.38	37.96	54,737.42	144,062.57	80.00	143,982.57
Hawaii.....	58,942.49	58,942.49	6,989.61	6,989.61	15,599.02	15,599.02	15,599.02
First Illinois.....	709,147.55	2,425.15	706,722.40	2,112,573.42	8.84	2,112,564.58	5,198,190.87	372.13	5,197,818.74
Fifth Illinois.....	28,987,935.45	16.67	28,987,918.78	88,970.74	88,970.74	265,635.27	265,635.27
Eighth Illinois.....	8,033,896.70	119.86	8,033,776.84	214,432.43	14.08	214,418.35	263,404.75	45.02	263,359.73
Thirteenth Illinois.....	64,376.38	260.42	64,115.96	51,796.82	11.10	51,785.72	387,952.16	44.59	387,907.57
Sixth Indiana.....	9,466,624.49	791.67	9,465,832.82	240,972.48	9.60	240,962.88	657,265.81	153.01	657,112.80
Seventh Indiana.....	17,241,411.85	283.34	17,241,128.51	205,057.31	1.27	205,056.04	675,684.57	675,684.57
Third Iowa.....	44,827.14	445.84	44,381.30	103,858.21	5.68	103,852.53	280,567.45	12.50	280,554.95
Fourth Iowa.....	43,837.90	95.85	43,742.05	230,060.46	5.85	230,054.61	238,496.76	238,496.76
Kansas.....	68,003.24	140.97	67,862.27	73,035.11	30.67	73,004.44	9,412.16	37.00	9,375.16
Second Kentucky.....	3,211,842.06	204.96	3,211,637.06	166,638.49	166,638.49	28,820.51	15.00	28,805.51
Fifth Kentucky.....	14,188,255.34	842.64	14,187,412.70	2,734,755.73	2,734,755.73	401,768.43	401,768.43
Sixth Kentucky.....	3,764,760.07	101.21	3,764,658.86	227,315.91	227,315.91	281,566.96	281,566.96
Seventh Kentucky.....	3,881,769.24	77.06	3,881,692.18	26,050.26	26,050.26	49,146.57	49,146.57
Eighth Kentucky.....	3,047,336.33	3,479.64	3,043,583.69	2,892.66	2,892.66	11,711.51	11,711.51
Louisiana.....	2,818,595.07	489.60	2,818,105.47	628,299.14	628,299.14	479,475.07	415.32	479,059.75
Maryland.....	4,683,656.97	1,410.35	4,682,246.62	1,727,327.41	46.44	1,727,280.97	1,453,342.14	81.62	1,453,200.52
Massachusetts.....	2,146,643.95	1,041.68	2,145,602.27	624,764.99	11.21	624,753.78	2,138,769.65	50.00	2,138,719.65
First Michigan.....	2,299,920.90	75.02	2,299,845.88	2,128,822.15	434.92	2,128,387.23	1,151,261.35	507.74	1,150,753.61
Fourth Michigan.....	76,277.77	651.07	75,626.70	105,429.14	83.85	105,429.29	433,546.64	192.62	433,354.02
Minnesota.....	153,519.98	368.79	153,151.19	229,763.16	4.80	229,758.36	1,638,846.68	44.71	1,638,801.97
First Missouri.....	209,664.93	1,688.79	207,976.14	4,829,704.95	4,829,704.95	3,363,475.44	20.00	3,363,455.44
Sixth Missouri.....	1,124,839.79	643.77	1,124,196.02	67,255.30	2.47	67,255.30	562,671.14	562,671.14
Montana.....	108,574.07	183.35	108,390.72	40,517.64	1.80	40,515.84	498,745.96	142.16	498,003.80
Nebraska.....	2,088,486.65	293.78	2,088,192.87	92,861.23	18.67	92,842.56	448,681.76	105.01	448,576.75
New Hampshire.....	54,913.89	25.00	54,888.89	121,604.42	121,604.42	287,361.52	20.00	287,341.52
First New Jersey.....	68,267.21	25.00	68,242.21	171,527.96	171,527.96	148,412.84	251.50	148,161.34
Fifth New Jersey.....	289,093.22	452.09	288,641.13	3,791,922.35	60.45	3,791,861.90	3,147,148.77	64.18	3,147,084.59
New Mexico.....	44,512.05	164.59	44,347.46	6,765.83	2.40	6,763.43	31,956.78	17.50	31,939.28
First New York.....	3,950,301.99	26,618.07	3,923,683.92	1,821,964.92	13.96	1,821,950.96	3,329,568.54	235.00	3,329,333.54

Second New York.....	634,621.19	30,274.79	604,346.40	3,598,634.36	240.29	3,598,394.07	187,924.11	100.00	187,824.11
Third New York.....	163,136.16	97.92	163,038.24	3,462,035.88	69.09	3,461,966.79	5,177,132.66	1.00	5,177,131.66
Fourteenth New York.....	2,965,839.08	625.02	2,965,214.06	486,014.41	22.20	485,992.21	1,862,801.23	16.67	1,862,784.56
Twenty-first New York.....	779,389.90	700.03	778,089.87	654,873.49	56.39	654,817.10	789,818.85	25.00	789,793.85
Twenty-eighth New York.....	238,406.91	352.09	238,054.82	238,091.55	3.09	238,088.46	1,815,601.01	101.00	1,815,500.01
Fourth North Carolina.....	11,534.48	88.80	11,445.68	2,608,659.09	20,115.97	2,588,543.12	10,764.95	20.00	10,744.95
Fifth North Carolina.....	37,212.05	213.59	36,999.36	3,164,647.02	3,164,647.02	5,935.91	35.00	5,900.91
North and South Dakota.....	52,343.33	399.94	51,943.39	38,034.09	10.50	38,023.59	78,709.76	208.35	78,501.41
First Ohio.....	8,738,580.01	619.57	8,738,260.44	3,238,513.75	221.81	3,238,291.94	1,814,682.49	1,814,082.49
Tenth Ohio.....	757,191.80	396.95	750,794.85	772,146.18	4.05	772,142.13	568,018.23	54.17	567,964.06
Eleventh Ohio.....	51,984.28	33.34	51,950.94	385,328.93	115.20	385,213.73	469,501.99	139.63	469,362.36
Eighteenth Ohio.....	230,509.82	283.36	230,526.46	599,726.24	599,726.24	1,440,603.19	88.83	1,440,604.36
Oregon.....	362,464.66	456.26	362,008.40	28,578.24	4.52	28,573.72	236,529.88	236,529.88
First Pennsylvania.....	1,063,001.06	1,172.95	1,061,828.11	2,903,582.53	117.60	2,903,464.93	3,237,563.38	77.75	3,237,485.63
Ninth Pennsylvania.....	514,462.78	300.00	514,162.78	2,152,046.66	184.65	2,151,862.01	296,008.15	114.37	296,493.78
Twelfth Pennsylvania.....	223,623.59	264.59	223,359.00	398,633.80	398,633.80	1,450,149.08	56.25	1,450,092.83
Twenty-third Pennsylvania.....	6,489,577.52	511.23	6,489,066.29	1,165,320.44	385.34	1,164,934.10	2,771,408.25	1,162.12	2,770,246.13
South Carolina.....	15,832.30	31.25	15,801.05	62,541.46	3.00	62,538.46	5,781.12	5,781.12
Third Texas.....	1,195,173.38	777.93	1,184,395.45	753,022.00	10.68	753,011.32	247,802.43	219.51	247,582.92
Fourth Texas.....	58,560.24	131.27	58,428.97	40,021.41	40,021.41	554,139.18	193.12	553,946.06
Second Virginia.....	27,229.10	254.17	26,974.93	10,863.95	10,863.95	117,733.18	31.67	117,701.51
Sixth Virginia.....	498,147.71	100.00	498,047.71	4,284,722.76	360.84	4,284,361.92	78,158.53	78,158.53
Washington.....	413,689.29	336.96	413,352.33	442,084.76	163.50	441,920.66	106,606.83	130.00	106,476.83
West Virginia.....	106,757.04	852.12	105,904.82	46,257.05	13.05	46,244.00	879,204.40	739.67	878,464.73
First Wisconsin.....	297,429.38	150.01	297,279.37	837,266.21	21.90	837,244.31	319,565.21	191.59	319,463.62
Second Wisconsin.....	2,454,377.17	810.42	2,453,566.75	616,721.17	29.69	616,691.48	4,031,718.69	75.00	4,031,643.69
Total.....	148,029,311.54	87,311.03	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

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

DISTRICT.	OLEOMARGARINE.			FILLED CHEESE.			MIXED FLOUR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$4,962.34	\$3.00	\$4,959.34						
Arkansas.....	3,166.17	1.00	3,165.17						
First California.....	154.67		154.67						
Fourth California.....									
Sixth California.....	1,974.84		1,974.84						
Colorado.....	4,687.30	4.00	4,683.30						
Connecticut.....	35,036.00	56.40	34,979.60						
Florida.....	2,768.68		2,768.68						
Georgia.....	5,034.38	39.50	4,994.88						
Hawaii.....	624.00		624.00						
First Illinois.....	531,326.25	551.30	530,774.95	\$2,741.58		\$2,741.58			
Fifth Illinois.....	4,722.84		4,722.84						
Eighth Illinois.....	5,992.84	6.00	5,986.84						
Thirteenth Illinois.....	3,880.40	4.50	3,875.90						
Sixth Indiana.....	27,279.65	56.50	27,223.15						
Seventh Indiana.....	3,147.06		3,147.00						
Third Iowa.....	5,879.67	9.00	5,870.67						
Fourth Iowa.....	5,410.51	119.67	5,290.84						
Kansas.....	72,603.98	786.15	71,817.83						
Second Kentucky.....	422.50		422.50						
Fifth Kentucky.....	16,346.19	41.00	16,305.19						
Sixth Kentucky.....	726.50		726.50						
Seventh Kentucky.....	512.84		512.84						
Eighth Kentucky.....	183.00		183.00						
Louisiana.....	4,858.34	6.00	4,852.34						
Maryland.....	14,702.73	28.00	14,674.73						
Massachusetts.....	11,547.21	8.00	11,539.21						
First Michigan.....	15,853.32	15.50	15,837.82						
Fourth Michigan.....	12,354.35	8.50	12,345.85						
Minnesota.....	10,294.69		10,284.69						
First Missouri.....	28,277.79	1.50	28,276.29						
Sixth Missouri.....	6,417.50	12.50	6,405.00						
Montana.....	2,909.57		2,909.57						
Nebraska.....	4,316.52		4,316.52						
New Hampshire.....	8,002.50	6.00	7,996.50						
First New Jersey.....	5,350.00		5,350.00						
Fifth New Jersey.....	19,791.24		19,791.24						
New Mexico.....	357.34		357.34						
First New York.....	3,710.83		3,710.83						
Second New York.....	5,244.68		5,244.68						

Third New York	1,128.00		1,128.00						
Fourteenth New York	5,095.84	3.50	5,092.34						
Twenty-first New York	7,905.17		7,905.17						
Twenty-eighth New York	13,878.75	12.50	13,866.25						
Fourth North Carolina	437.00		437.00						
Fifth North Carolina	640.30		640.30						
North and South Dakota	926.50		926.50						
First Ohio	37,425.43	3.00	37,422.43					23.00	
Tenth Ohio	5,487.18		5,487.18						23.00
Eleventh Ohio	43,820.52	3.50	43,817.02						
Eighteenth Ohio	14,312.34		14,312.34						
Oregon	1,094.84		1,094.84	12.00			12.00		
First Pennsylvania	2,190.84	1,309.12	881.72					17.00	
Ninth Pennsylvania	172.25		172.25						17.00
Twelfth Pennsylvania	1,965.84	5.00	1,960.84						
Twenty-third Pennsylvania	12,125.37	16.00	12,109.37						
South Carolina	1,616.50		1,616.50						
Tennessee	5,474.18		5,474.18						
Third Texas	2,838.33		2,838.33						
Fourth Texas	19,049.10		19,049.10						
Second Virginia	5,114.42		5,114.42						
Sixth Virginia	2,377.68		2,377.68						
Washington	1,761.77		1,761.77	93.75			93.75		
West Virginia	12,653.87	12.50	12,641.37						
First Wisconsin	5,548.16	4.00	5,544.16						
Second Wisconsin	3,631.50	6.00	3,625.50						
Total	1,099,502.84	3,139.14	1,096,363.70	2,847.33			2,847.33	3,051.30	3,051.30

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

DISTRICT.	ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.			BANKS AND BANKERS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....									
Arkansas.....									
First California.....	\$996.00		\$996.00						
Fourth California.....	1,644.00		1,644.00						
Sixth California.....	55.00		55.00						
Colorado.....				\$3,317.68		\$3,317.68			
Connecticut.....									
Florida.....									
Georgia.....									
Hawaii.....									
First Illinois.....	2,324.70	\$18.00	2,306.70	53,487.04	\$271.18	53,215.86			
Fifth Illinois.....									
Eighth Illinois.....									
Thirteenth Illinois.....	726.00		726.00						
Sixth Indiana.....	866.00		866.00	1,767.00	56.00	1,711.00			
Seventh Indiana.....	6.00		6.00						
Third Iowa.....	3,022.50	200.00	2,822.50	1,267.60	3.90	1,263.70	\$174.85		\$174.85
Fourth Iowa.....	633.80		633.80	16,684.44	121.91	16,562.53			
Kansas.....	1,210.90		1,210.90	8,227.98	80.55	8,147.43			
Second Kentucky.....									
Fifth Kentucky.....	2,622.90		2,622.90						
Sixth Kentucky.....									
Seventh Kentucky.....									
Eighth Kentucky.....									
Louisiana.....									
Maryland.....	337.10		337.10	681.50		681.50			
Massachusetts.....	1,175.80		1,175.80	2,178.34		2,178.34			
First Michigan.....	1,832.80	127.35	1,705.45	4,924.62		4,924.62			
Fourth Michigan.....	126.00		126.00	145.48	5.35	140.13			
Minnesota.....	1,952.30		1,376.30	575.80	6,929.90	62.36	6,867.54		
First Missouri.....	56.00		56.00						
Sixth Missouri.....				882.07		882.07			
Montana.....									
Nebraska.....	2,493.10	80.00	2,413.10	66.46		66.46			
New Hampshire.....									
First New Jersey.....									
Fifth New Jersey.....									
New Mexico.....									
First New York.....	151.00		151.00						
Second New York.....	1,496.00		1,496.00						
Third New York.....	1,299.20		1,299.20						

Fourteenth New York.....	245.70		245.70						
Twenty-first New York.....									
Twenty-eighth New York.....									
Fourth North Carolina.....									
Fifth North Carolina.....									
North and South Dakota.....	674.00	212.00	462.00						
First Ohio.....									
Tenth Ohio.....	949.30		949.30						
Eleventh Ohio.....									
Eighteenth Ohio.....	1,445.20		1,445.20	9,778.32	60.00	9,718.32			
Oregon.....	600.00		600.00	476.00		476.00			
First Pennsylvania.....	90.00		90.00	3,207.30		3,207.30			
Ninth Pennsylvania.....	480.00		480.00						
Twelfth Pennsylvania.....									
Twenty-third Pennsylvania.....	356.00	356.00							
South Carolina.....									
Tennessee.....									
Third Texas.....									
Fourth Texas.....									
Second Virginia.....									
Sixth Virginia.....									
Washington.....	3,960.00		3,960.00						
West Virginia.....									
First Wisconsin.....	2,302.40		2,302.40						
Second Wisconsin.....	1,221.00		1,221.00	7,443.00		7,443.00			
Total.....	37,350.70	2,369.85	34,980.85	121,554.73	661.25	120,893.48	174.85		174.85

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

DISTRICT.	MISCELLANEOUS.			PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$102,990.45	\$5,390.60	\$97,599.85	\$6,005.95	\$6,005.95	\$196,090.91	\$5,474.86	\$190,616.05
Arkansas.....	50,598.42	238.31	50,360.11	2,788.26	\$78.75	2,709.51	145,339.69	503.78	144,835.91
First California.....	643,966.47	21,047.23	622,919.24	9,232.95	9,232.95	6,555,198.91	22,661.60	6,532,537.31
Fourth California.....	64,462.06	1,271.57	63,190.49	5,793.25	33.33	5,759.92	713,171.09	2,032.07	711,139.02
Sixth California.....	203,431.79	203,431.79	5,746.03	5,746.03	974,656.25	244.28	974,411.97
Colorado.....	175,446.02	449.89	174,996.13	17,825.60	23.58	17,802.02	948,810.24	983.10	947,827.14
Connecticut.....	787,506.48	787,506.48	11,008.04	11,008.04	2,724,799.86	466.24	2,724,333.62
Florida.....	38,228.62	1,577.62	36,651.00	1,149.71	39.28	1,110.43	1,431,224.12	3,699.94	1,427,524.18
Georgia.....	159,693.60	17,654.46	142,039.14	7,021.24	19.85	7,001.39	450,987.23	17,850.56	433,136.67
Hawaii.....	124,840.62	124,840.62	2,136.77	2,136.77	2,136.77	102,132.51	209,132.51
First Illinois.....	1,992,248.32	55,908.44	1,936,339.88	23,137.98	28.76	23,109.22	10,625,177.71	59,583.80	10,563,593.91
Fifth Illinois.....	70,722.00	633.96	70,088.04	1,093.70	1,093.70	29,419,080.00	650.63	29,418,429.37
Eighth Illinois.....	45,855.29	1,094.76	44,760.53	6,090.84	43.17	6,047.67	8,569,689.25	1,322.89	8,565,366.36
Thirteenth Illinois.....	39,249.33	360.37	38,879.96	3,344.68	3,344.68	551,326.77	689.98	550,635.79
Sixth Indiana.....	318,783.78	9,476.14	309,307.64	1,162.64	12.50	1,150.14	10,714,721.85	10,555.42	10,704,106.43
Seventh Indiana.....	44,730.46	44,730.46	480.98	480.98	18,170,518.17	284.61	18,170,233.56
Third Iowa.....	55,627.43	1,632.45	53,994.98	4,034.23	56.25	4,034.23	3,977.98	499,273.08	2,365.62
Fourth Iowa.....	89,003.37	11.80	88,991.57	3,322.19	3,322.19	627,898.93	355.08	627,543.85
Kansas.....	409,028.33	3,894.89	405,133.44	22,513.62	23.61	22,490.01	664,632.62	4,993.84	659,638.78
Second Kentucky.....	8,988.74	1,194.97	7,793.77	792.50	792.50	3,417,504.76	1,414.93	3,416,089.83
Fifth Kentucky.....	161,903.85	2,850.62	159,053.23	1,588.34	4.55	1,583.79	17,507,240.78	3,738.81	17,503,501.97
Sixth Kentucky.....	11,209.16	11,209.16	10,326.41	10,326.41	4,295,905.01	101.21	4,295,803.80
Seventh Kentucky.....	13,105.97	13,105.97	551.80	8.34	543.46	3,971,136.68	85.40	3,971,051.28
Eighth Kentucky.....	4,014.98	4,014.98	2,352.76	2,352.76	3,068,491.24	3,479.61	3,065,011.60
Louisiana.....	148,938.16	37,910.12	111,028.04	2,187.74	42.52	2,145.22	4,082,353.52	38,863.56	4,043,489.96
Maryland.....	412,057.83	3,147.96	408,909.87	17,950.68	17,950.68	8,310,056.36	4,714.37	8,305,341.99
Massachusetts.....	745,832.65	9,750.12	736,082.53	5,191.10	6.25	5,184.85	5,676,103.69	10,867.26	5,665,236.43
First Michigan.....	369,429.43	2.88	369,426.55	3,971.63	45.83	3,925.80	5,976,016.20	1,209.24	5,974,806.96
Fourth Michigan.....	227,953.22	227,953.22	3,805.79	342.48	3,523.31	919,698.39	1,283.87	918,414.52
Minnesota.....	946,235.39	15,083.80	931,151.59	7,693.90	7,693.90	2,995,236.00	16,940.96	2,978,295.04
First Missouri.....	479,036.73	3,867.29	475,169.44	4,964.06	133.37	4,830.69	8,915,619.90	5,710.95	8,909,908.95
Sixth Missouri.....	178,786.94	400.84	178,326.10	8,443.22	32.10	8,411.12	1,949,291.96	1,151.68	1,948,140.28
Montana.....	158,784.45	10.72	158,773.73	3,853.36	3.34	3,850.02	813,385.05	341.37	813,043.68
Nebraska.....	103,552.13	9.86	103,542.27	2,183.07	2.09	2,180.98	2,742,736.02	509.41	2,742,246.61
New Hampshire.....	227,917.29	501.97	227,415.32	4,863.72	12.50	4,851.22	701,663.34	565.47	704,097.87
First New Jersey.....	210,670.70	126.59	210,544.11	2,029.01	2,029.01	606,257.72	403.09	605,854.63
Fifth New Jersey.....	973,343.91	856.90	972,487.01	6,659.32	6,659.32	8,227,958.81	1,433.62	8,226,525.19
New Mexico.....	43,103.55	43,103.55	1,373.40	10.43	1,362.97	128,068.95	194.92	127,874.03
First New York.....	221,203.46	1,853.96	219,349.50	4,874.13	2.08	4,872.05	9,331,774.87	28,723.07	9,303,051.80
Second New York.....	2,579,431.80	130,663.28	2,448,768.52	3,720.56	3,720.56	7,011,092.70	161,278.36	6,849,814.34

Third New York.....	403,780.69	44,918.86	358,861.83	4,984.24	12.50	4,971.74	9,214,915.83	45,099.27	9,169,816.46
Fourteenth New York.....	217,291.90	.195.66	217,096.24	11,307.46	14.38	11,307.46	5,548,349.92	863.05	5,547,486.87
Twenty-first New York.....	118,299.31	501.20	117,798.11	2,035.26	2,020.88	2,352,567.68	1,297.00	2,351,270.68
Twenty-eighth New York.....	383,335.40	13,854.86	369,480.54	8,711.77	8,711.77	2,698,625.39	14,323.54	2,684,301.85
Fourth North Carolina.....	12,178.39	1,898.28	10,280.11	11,007.63	11,007.63	2,655,181.44	22,123.05	2,633,058.39
Fifth North Carolina.....	27,695.39	27,695.39	28,321.01	38.05	28,282.36	3,264,452.58	287.24	3,264,165.34
North and South Dakota.....	45,951.70	16.82	45,934.88	1,217.97	45.07	1,172.90	217,857.35	892.68	216,964.67
First Ohio.....	611,465.29	647.48	610,817.81	4,476.56	4,476.56	14,444,866.53	1,491.86	14,443,374.67
Tenth Ohio.....	241,481.13	1,812.23	239,668.90	4,457.72	4,457.72	2,359,509.86	2,327.40	2,357,182.46
Eleventh Ohio.....	122,192.02	122,192.02	3,306.33	3,306.33	1,076,610.07	201.67	1,076,318.40
Eighteenth Ohio.....	789,832.35	2,195.14	787,637.21	21,831.86	21,831.86	3,101,858.30	2,567.33	3,099,290.97
Oregon.....	111,894.49	9,268.35	102,626.14	2,807.50	12.50	2,795.00	743,981.61	9,741.63	734,239.98
First Pennsylvania.....	1,361,503.64	5,103.18	1,356,400.46	1,728.88	400.00	1,728.88	8,569,677.33	8,180.60	8,561,496.73
Ninth Pennsylvania.....	75,887.44	75,887.44	48.13	48.13	3,039,705.41	599.02	3,039,106.39
Twelfth Pennsylvania.....	161,151.20	9.65	161,141.55	592.46	592.46	2,236,115.97	335.49	2,235,780.48
Twenty-third Pennsylvania.....	1,646,738.95	1,301.29	1,645,437.66	30,945.06	62.50	30,882.56	12,116,471.59	3,795.48	12,112,676.11
South Carolina.....	79,933.54	160.50	79,773.04	1,342.00	15.63	1,326.37	167,046.92	210.38	166,836.54
Tennessee.....	121,296.06	5,255.01	116,041.05	19,587.76	85.19	19,502.57	2,342,355.81	6,348.32	2,336,007.49
Third Texas.....	202,290.35	12,567.95	189,722.40	2,873.09	13.54	2,859.55	860,722.60	12,905.88	847,810.72
Fourth Texas.....	166,043.54	3,145.17	162,898.37	1,119.35	1,119.35	342,038.22	3,431.01	338,607.21
Second Virginia.....	148,649.84	1,071.56	147,578.28	8,129.92	8,129.92	5,022,923.18	1,532.40	5,021,390.78
Sixth Virginia.....	33,293.34	464.66	32,828.68	14,106.00	156.84	14,106.00	13,949.16	1,012,247.30	1,251.96
Washington.....	108,484.15	36.49	108,447.66	8,612.68	26.75	8,585.93	1,215,130.84	1,668.08	1,210,995.34
West Virginia.....	124,064.40	38.25	124,026.15	2,889.85	7.39	2,882.46	1,593,808.92	331.64	1,213,462.76
First Wisconsin.....	440,332.31	4,851.66	435,480.65	2,327.30	2,327.50	7,553,327.40	5,770.77	7,547,556.63
Second Wisconsin.....	80,995.35	80,995.35	2,012.90	12.50	2,000.40	1,135,366.53	874.15	1,134,492.38
Total.....	21,537,975.35	4,438,257.62	21,098,717.73	434,705.95	1,908.40	432,797.55	b289,728,114.72	566,270.49	289,161,844.23

^a Includes \$65,092.56 from "Legacies and distributive shares of personal property," and \$371,157.74 from "Schedule A. Documentary" (refund of collections from sources no longer taxable), and \$14 from oleomargarine in the Fourth California, \$509.16 from adulterated butter in the Twenty-third Pennsylvania, and \$36.50 from process or renovated butter in the First Wisconsin.

^b Includes \$36,066.36 from sale of stamps affixed to Philippine products at various ports of entry in the United States and returned by internal-revenue collectors, but which is not segregated in this table. (For aggregate amount received from this source see p. 25.)

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.	\$12,276.14			\$27,857.86	\$2,162.52							\$42,296.52
Arkansas.	\$6,197.54	26,593.92		\$200.00	19,366.92	6,541.69						58,900.07
California.	890,810.89	4,066,041.65	\$13,491.68	9,600.00	448,845.63	87,637.71	\$100.00	\$180.00	\$78.30	\$120.00	\$141,087.50	5,657,993.36
Colorado.		130,903.30	1,308.33		73,822.01	9,670.84						215,704.48
Connecticut.	20,099.89	138,340.24	4,825.05	2,600.00	120,741.39	12,979.26		60.00	.30			299,646.13
Florida.		231,530.47	1,775.05	1,483.34	17,424.70	10,233.42						262,446.98
Georgia.		47,901.81	25.00		28,841.09	3,579.16	25.00			28.00		80,400.06
Hawaii.	353.87	39,351.95	500.00		10,936.05	7,554.19					246.43	58,942.49
Illinois.	303,522.34	36,944,676.47	11,925.10	13,200.00	461,820.01	46,629.65	75.01	40.00	13.50	13,454.00		37,795,356.08
Indiana.	1,385.01	26,526,793.90	3,112.54	2,166.67	160,930.50	10,391.72			60.00		3,196.00	26,708,036.34
Iowa.		299.31	1,375.01	200.00	80,282.38	6,508.34						88,665.04
Kansas.		3,699.30			59,953.92	4,350.02						68,003.24
Kentucky.	124,524.45	27,648,828.62	3,974.99	7,433.34	73,574.19	23,962.37	145.84	420.00	291.20	210,808.00		28,093,963.00
Louisiana.		2,704,272.94	1,641.68	1,800.00	89,274.95	21,554.45			51.05			2,818,595.07
Maryland.	47,641.45	4,485,242.94	6,579.19	9,400.00	118,164.60	14,787.55	20.94	60.00	36.40	1,724.00		4,683,656.97
Massachusetts.	50.60	1,993,396.13	11,270.94	9,600.00	105,425.74	22,483.50	20.84	60.00	1,176.20	160.00		2,146,643.95
Michigan.	344.85	2,184,741.68	562.51	1,200.00	179,329.77	9,787.56	12.50	40.00	179.80			2,370,198.67
Minnesota.			2,975.01	3,600.00	135,494.89	11,450.08						153,519.98
Missouri.	46,365.17	1,054,925.80	6,433.39	11,600.00	185,803.61	26,616.75				2,760.00		1,334,504.72
Montana.		252.91	708.33	600.00	98,379.49	8,633.34						108,574.07
Nebraska.		2,029,797.33	583.34	200.00	52,843.37	4,004.21			.40	1,058.00		2,098,486.65
New Hampshire.	350.79	11,034.87	1,433.34	200.00	40,169.88	1,725.01						54,913.89
New Jersey.	84,429.00	18.15	4,650.00	2,466.67	246,706.82	19,012.50	8.33	20.00			48.96	357,360.43
New Mexico.	113.41		283.34		39,673.60	4,441.70						44,512.05
New York.	596,176.82	7,162,600.88	32,095.92	23,983.33	787,196.82	124,670.90	125.00	120.00	30.30	518.00	4,177.26	8,731,695.23
North Carolina.	1,554.93		34,564.97		11,713.75	641.08	75.00	60.00			137.10	48,747.43
North and South Dakota.					49,705.81	2,637.52						52,343.33
Ohio.	191,006.86	9,228,273.06	6,354.18	17,100.00	274,458.98	34,108.40	345.88	300.00	4.00	26,324.00		9,778,865.91
Oregon.	449.13	306,760.19	1,216.68	1,000.00	48,609.46	4,429.20						362,464.66
Pennsylvania.	61,514.86	7,616,000.94	20,350.03	21,316.67	449,605.22	63,433.43	112.50	120.00	25.30	58,126.00		8,290,664.95
South Carolina.			327.09		200.00	14,446.27	858.34					
Tennessee.	11,283.51	1,110,668.61	1,891.70	3,316.67	58,102.98	9,746.01		60.00	9.90	94.00		15,832.30
Texas.		182.71	2,695.84	1,600.00	70,269.10	11,041.69						1,195,173.38
Virginia.	36,144.66	837,996.39	2,183.34	2,933.34	27,989.04	4,529.19	20.84	40.00				85,789.34
Washington.	192.83	29.16	2,050.05	1,000.00	91,835.72	11,579.28	50.00	20.00				911,837.00
West Virginia.		263,818.56	550.01	800.00	30,221.30	1,550.01	50.00		67.50	372.00		106,737.04
Wisconsin.		2,256,807.41	3,470.83	5,800.00	274,313.60	13,787.51				212.00		297,429.38
Total.	2,424,602.86	139,098,951.20	152,292.40	156,000.03	5,067,191.42	659,710.70	1,187.53	2,100.00	2,024.15	318,954.00	145,697.25	148,029,311.54
Collections for fiscal year ended June 30, 1909.	2,035,770.01	126,279,411.44	144,204.80	156,491.69	5,257,980.16	641,575.28	1,304.22	1,790.00	2,290.65	231,339.50	115,876.37	134,868,034.12

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, 18 cents per pound, per thousand, 54 cents.	Cigarettes weighing not more than 3 pounds per thousand, and of a wholesale value or price of more than \$2 per thousand, 36 cents per pound, per thousand, \$1.08.	Cigarettes weighing more than 3 pounds per thousand, and of a wholesale value or price of not more than \$2 per thousand, 18 cents per pound, per thousand, 54 cents.	Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.	Snuff, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 6 cents.	Tobacco, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 6 cents.	
Alabama.....	\$16,582.01		\$2.70				\$12.24	\$16,596.95
Arkansas.....	6,148.49						2,736.75	8,885.24
California.....	203,490.77	85.94	117,632.25	\$212.76	8796.53	\$200.92	20,346.32	342,685.49
Colorado.....	59,620.24		432.32		33.45		4,159.26	64,245.27
Connecticut.....	245,349.65	71.01	2,040.65	1,689.39	9.75	105.89	8,634.36	257,900.70
Florida.....	1,093,894.97	1.22	6,895.75		31.26		1,107.32	1,101,930.52
Georgia.....	54,260.38		65.34				449.66	54,775.38
Hawaii.....	4,744.21		9.15	97.20	1.50		2,137.55	6,989.61
Illinois.....	1,000,871.32	16.73	5,355.88		143.25	286,357.82	1,175,028.41	2,407,773.41
Indiana.....	401,663.83		.33			720.00	43,645.96	446,029.79
Iowa.....	271,701.01	4.86					62,212.47	333,918.67
Kansas.....	68,928.92						4,106.16	73,035.11
Kentucky.....	190,993.33	.87	58.32				2,966,600.53	3,157,653.05
Louisiana.....	115,168.57	23.01	274.54	319,788.00		1,783.35	191,261.67	628,299.14
Maryland.....	330,134.19	183,382.95	265.68	38.07	52.50	1,431.18	1,212,022.84	1,727,327.41
Massachusetts.....	546,383.34	6.84	54,526.10	773.38	1,010.85	10,470.82	10,993.66	624,764.99
Michigan.....	925,474.07	4.32	537.09			6,586.92	1,361,648.89	2,294,251.29
Minnesota.....	216,495.40	1.62	5.40			61.44	13,199.30	229,763.16
Missouri.....	197,913.60	1.89	618.22		22.80	342.06	4,698,121.68	4,897,020.25
Montana.....	38,998.01		237.60				1,282.03	40,517.64
Nebraska.....	87,370.24						5,490.99	92,861.23
New Hampshire.....	120,040.15		923.78		36.30		604.19	121,604.42
New Jersey.....	1,553,441.90	865.89	9,427.45	14.85	3.00	589,895.13	1,809,502.06	3,963,450.31
New Mexico.....	5,314.85			229.78			1,224.20	6,765.83
New York.....	4,027,336.81	93,636.65	5,336,002.00	28,440.99	60,785.33	8,394.14	697,528.60	10,262,214.61
North Carolina.....	41,478.45		3,510.00				5,728,317.66	5,773,306.11
North and South Dakota.....	27,358.58						675.51	38,034.09
Ohio.....	1,997,639.83	146.07	112.11	8.10	18.00	402.97	2,997,628.02	4,995,715.10
Oregon.....	26,874.28		25.38			2.76	1,675.82	26,578.24
Pennsylvania.....	5,552,630.30	104,244.90	117,955.14	14,926.68	775.80	540,553.65	279,496.96	6,619,583.43
South Carolina.....	62,807.63	10.80		1.62			722.04	62,541.46
Tennessee.....	24,868.82		.54			402,500.77	265,585.87	153,022.00
Texas.....	37,776.46		3.07	4,538.68			8,567.15	50,885.36
Virginia.....	825,701.70	198,322.83	1,668,790.87	218,923.83	23.80		1,815,041.89	4,726,806.92
Washington.....	44,936.67		.65	.53		6.00	1,313.40	46,237.05
West Virginia.....	422,138.31						415,127.90	837,266.21
Wisconsin.....	332,179.77		3.48			1,666.83	402,252.07	736,036.15
Total.....	21,197,710.43	580,748.40	7,325,801.88	589,680.66	64,346.12	1,920,602.65	26,210,461.45	57,889,351.59
Collections for fiscal year ended June 30, 1909.....	20,257,718.86	536,508.79	5,564,396.12	504,390.57	57,447.81	1,621,177.66	23,325,439.23	51,887,178.94

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd

STATES AND TERRITORIES.	FERMENTED LIQUORS.					
	Fermented liquors, per barrel of not more than 31 gallons, \$1. \$50.	Brewers, annual manufacture less than 500 barrels (special tax), \$100.	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.....	\$11,520.00	\$200.00	\$3,333.28	\$2,185.42	\$23,238.70
Arkansas.....	12,700.00	100.00	4,355.74	3,845.79	21,001.53
California.....	1,255,095.25	\$1,187.51	9,283.33	12,134.37	27,189.88	1,304,890.34
Colorado.....	450,817.00	50.00	1,100.00	5,888.30	9,733.39	467,583.89
Connecticut.....	1,311,365.00	258.34	2,200.00	2,768.51	17,110.66	1,333,702.51
Florida.....	19,425.00	100.00	2,662.06	2,512.55	24,699.61
Georgia.....	128,750.00	400.00	12,537.58	2,374.99	144,062.57
Hawaii.....	13,617.50	62.50	200.00	1,244.03	474.99	15,599.02
Illinois.....	6,024,883.50	266.67	10,850.01	26,479.43	52,703.44	6,115,183.05
Indiana.....	1,303,166.34	150.00	3,191.67	11,004.04	15,437.73	1,332,950.38
Iowa.....	482,068.41	100.00	1,700.00	6,595.83	27,999.97	519,064.21
Kansas.....	510.00	31.26	5,052.14	3,818.76	9,412.16
Kentucky.....	756,325.00	2,300.00	9,676.34	4,712.64	773,013.98
Louisiana.....	492,795.35	1,000.00	6,569.00	9,110.72	479,475.07
Maryland.....	1,434,329.00	350.00	3,000.00	5,281.80	10,381.34	1,453,342.14
Massachusetts.....	2,112,006.00	100.00	3,516.67	5,025.28	18,121.70	2,138,769.65
Michigan.....	1,538,663.00	237.50	7,679.17	10,542.65	27,085.67	1,584,807.99
Minnesota.....	1,578,705.90	358.35	7,108.34	25,552.98	27,121.11	1,638,846.63
Missouri.....	3,890,146.99	150.00	4,008.33	9,662.61	22,175.25	3,926,142.58
Montana.....	476,054.25	300.00	3,066.67	6,433.36	12,591.68	498,745.96
Nebraska.....	414,518.75	50.00	1,800.00	6,420.57	25,892.44	443,081.76
New Hampshire.....	268,167.50	206.26	600.00	11,096.05	7,291.68	257,361.32
New Jersey.....	3,260,914.00	66.67	4,933.33	5,018.38	24,629.23	3,295,561.61
New Mexico.....	26,975.00	500.00	456.69	4,025.09	31,956.78
New York.....	13,095,335.45	400.00	18,091.67	10,845.03	38,156.25	13,162,846.40
North Carolina.....	14,861.22	1,839.64	16,700.86
North and South Dakota.....	50,605.00	475.00	16,334.47	11,295.29	78,709.76
Ohio.....	4,252,076.53	250.00	12,525.01	6,277.52	21,166.84	4,292,295.90
Oregon.....	224,721.50	383.34	1,400.00	6,029.20	3,995.84	236,529.88
Pennsylvania.....	7,664,141.00	25,550.02	13,695.86	52,341.98	7,755,728.80
South Carolina.....	2,942.50	100.00	1,896.96	841.66	5,781.12
Tennessee.....	221,849.50	56.25	600.00	20,808.37	4,488.31	247,802.43
Texas.....	611,398.75	160.42	1,283.33	38,544.41	20,485.45	671,872.36
Virginia.....	174,451.45	700.00	6,991.00	2,622.91	184,765.36
Washington.....	859,881.37	406.25	3,950.00	4,943.73	10,023.05	879,204.40
West Virginia.....	302,780.00	4.17	1,700.00	6,330.85	8,750.19	319,565.21
Wisconsin.....	4,790,797.03	100.00	14,658.36	15,459.55	31,377.37	4,852,392.31
Total.....	59,485,116.82	5,685.49	149,870.91	364,804.42	566,810.90	60,572,288.54
Collections for fiscal year ended June 30, 1909.....	56,303,496.68	6,372.53	151,625.06	402,801.66	582,115.49	57,456,411.42

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

REPORT OF COMMISSIONER OF INTERNAL REVENUE

STATES AND TERRITORIES.		Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), \$800.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), \$48.	Retail dealers in oleomargarine free from artificial coloring (special tax), \$6.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), \$480.	Wholesale dealers in oleomargarine free from artificial coloring (special tax), \$200.
Alabama				\$160.00	\$2,619.00	\$2,283.34	\$4,962.34
Arkansas				1,689.50	-\$800.00	(666.67)	3,166.17
California				479.50	480.00	1,650.01	2,120.51
Colorado				1,160.00	1,000.00	1,033.34	4,687.00
Connecticut				2,150.50	1,302.00	1,465.68	2,768.68
Florida				3,640.50	2,064.00	2,650.00	5,034.28
Hawaii				27,568.00	22,290.50	6,000.00	54,922.33
Illinois				2,132.00	1,800.00	8,233.37	30,426.65
Indiana				9,231.00	1,000.01	3,406.68	11,200.50
Iowa				7,703.50	11,327.00	3,406.68	20,426.65
Kansas				13,228.00	2,448.00	1,500.00	72,035.98
Kentucky				84.00	1,841.00	2,100.02	18,191.03
Louisiana				3,992.00	3,389.00	2,933.34	4,858.34
Maryland				8.00	4,272.50	3,116.68	14,702.73
Massachusetts				452.00	18,844.50	7,266.71	11,547.71
Pennsylvania				600.00	3,172.00	7,750.02	20,207.67
Michigan				400.00	8,940.50	3,766.68	10,294.69
Minnesota				1,350.00	7,772.00	10,294.69	20,207.67
Missouri				1,350.00	480.00	3,066.65	34,065.29
Montana				1,750.00	1,983.32	2,650.02	4,316.32
Nebaska				1,750.00	1,366.50	2,850.00	8,002.50
New Hampshire				1,750.00	1,152.50	2,166.66	25,147.24
New Jersey				1,300.00	10,085.00	160.00	357.34
New Mexico				300.00	32.00	83.34	357.34
New York				224.00	242.00	15,475.02	36,953.27
North Carolina				400.00	20,840.00	1,077.30	1,077.30
North and South Dakota				647.00	926.50	101,045.47	101,045.47
Ohio				600.00	1,928.00	24,930.50	38,094.84
Oregon				100.00	6,780.00	211.50	16,454.30
Pennsylvania				100.00	4,509.25	1,840.00	8,000.00
South Carolina				268.00	2,299.50	1,616.50	2,966.68
Tennessee				268.00	2,299.50	1,616.50	2,966.68

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

STATES AND TERRITORIES.		OLEOMARGARINE.					
	Oleomargarine, free from coloring that causes it to look like butter of any shade of yellow, per pound, 10 cents.	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), \$6.	Retail dealers in oleomargarine free from artificial coloring 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 artificial coloring (special tax), \$200.
Texas.....	\$15,174.00	\$1,614.94		\$112.00	\$1,486.50	\$2,889.99	\$21,887.43
Virginia.....	93.90			1,224.00	2,457.50	3,716.70	7,492.10
Washington.....						1,100.02	1,761.77
West Virginia.....						553.37	12,053.87
Wisconsin.....						1,146.66	9,179.66
Total.....	349,197.80	340,658.62		20,000.00	70,462.88	100,891.50	1,099,302.84
Collections for fiscal year ended June 30, 1909.....	422,877.77	215,982.56	\$6.30	20,450.00	33,342.00	112,525.22	902,197.31

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

STATES AND TERRITORIES.	FILLED CHEESE.				
	Filled cheese, domestic, 1 cent.	Filled cheese, imported from foreign countries, per pound, 8 cents.	Manufactures of filled cheese (special tax), \$400.	Retail dealers in filled cheese (special tax), \$12.	Wholesale dealers in filled cheese (special tax), \$250.
Alabama.....					
Arkansas.....					
California.....					
Colorado.....					
Connecticut.....					
Florida.....					
Georgia.....					
Hawaii.....					
Illinois.....	\$2,341.58		\$400.00		
Indiana.....					
Iowa.....					
Kansas.....					
Kentucky.....					
Louisiana.....					
Maryland.....					
Massachusetts.....					
Michigan.....					
Minnesota.....					
Missouri.....					
Montana.....					
Nebraska.....					
New Hampshire.....					
New Jersey.....					
New Mexico.....					
New York.....					
North Carolina.....					
North and South Dakota.....					
Ohio.....					
Oregon.....				\$12.00	12.00
Pennsylvania.....					
South Carolina.....					
Tennessee.....					
Texas.....					
Virginia.....					
Washington.....					
West Virginia.....					
Wisconsin.....					
Total.....	2,341.58		400.00	12.00	93.75
Collections for fiscal year ended June 30, 1909.....	1,511.02		333.34	4.50	93.75
					1,942.61

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

STATES AND TERRITORIES.	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, ½ cent.	Manufacturers, packers, or repackers of mixed flour (special tax), \$12.	Total collections on mixed flour.
Alabama.....						
Arkansas.....						
California.....						
Colorado.....						
Connecticut.....						
Florida.....						
Georgia.....						
Hawaii.....						
Illinois.....	\$4.00		\$0.40	\$12.00	\$16.40	
Indiana.....						
Iowa.....	418.00	\$1.50		44.00	463.50	
Kansas.....	486.50	52.55	1.25	57.00	597.30	
Kentucky.....						
Louisiana.....						
Maryland.....						
Massachusetts.....						
Michigan.....						
Minnesota.....						
Missouri.....		230.00	100.00	26.00	24.00	380.00
Montana.....						
Nebraska.....	\$24.60	2.00	1.50	26.00	61.00	115.10
New Hampshire.....						
New Jersey.....						
New Mexico.....						
New York.....		960.00	400.00	55.00	24.00	1,439.00
North Carolina.....						
North and South Dakota.....						
Ohio.....						
Oregon.....						
Pennsylvania.....						
South Carolina.....						
Tennessee.....						
Texas.....						
Virginia.....						
Washington.....						
West Virginia.....						
Wisconsin.....						
Total.....	24.00	2,100.50	555.55	126.65	244.00	3,051.30
Collections for fiscal year ended June 30, 1909.....		1,753.39	343.80	203.85	317.00	2,618.04

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

STATES AND TERRITORIES.	ADULTERATED 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.
Alabama.....					
Arkansas.....					
California.....					
Colorado.....					
Connecticut.....					
Florida.....					
Georgia.....					
Hawaii.....					
Illinois.....					
Indiana.....					
Iowa.....					
Kansas.....					
Kentucky.....					
Louisiana.....					
Maryland.....					
Massachusetts.....					
Michigan.....					
Minnesota.....					
Missouri.....					
Montana.....					
Nebraska.....					
New Hampshire.....					
New Jersey.....					
New Mexico.....					
New York.....					
North Carolina.....					
North and South Dakota.....					
Ohio.....					
Oregon.....					
Pennsylvania.....					
South Carolina.....					
Tennessee.....					
Texas.....					
Virginia.....					
Washington.....					
West Virginia.....					
Wisconsin.....					
Total.....	15,660.70	18,342.00	1,108.00	2,240.00	37,350.70
Collections for fiscal year ended June 30, 1909.....	13,341.70	20,547.00	1,182.00	3,380.00	38,450.70

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

STATES AND TERRITORIES.	PROCESS OR RENOVATED 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.....			
Arkansas.....			
California.....			
Colorado.....	\$3,180.18	\$137.50	\$3,317.68
Connecticut.....			
Florida.....			
Georgia.....			
Hawaii.....			
Illinois.....	83,087.04	400.00	83,487.04
Indiana.....	1,767.00		1,767.00
Iowa.....	17,514.54	437.50	17,952.04
Kansas.....	7,927.98	300.00	8,227.98
Kentucky.....			
Louisiana.....			
Maryland.....	631.50	50.00	681.50
Massachusetts.....	2,128.34	50.00	2,178.34
Michigan.....	4,982.63	87.50	5,070.10
Minnesota.....	6,679.90	250.00	6,929.90
Missouri.....	840.49	41.67	882.07
Montana.....			
Nebraska.....	16.46	50.00	66.46
New Hampshire.....			
New Jersey.....			
New Mexico.....			
New York.....			
North Carolina.....			
North and South Dakota.....			
Ohio.....	13,011.62	450.00	13,461.62
Oregon.....			
Pennsylvania.....			
South Carolina.....			
Tennessee.....			
Texas.....			
Virginia.....	52.50	37.50	90.00
Washington.....			
West Virginia.....			
Wisconsin.....	7,393.00	50.00	7,443.00
Total.....	119,213.06	2,341.67	121,554.73
Collections for fiscal year ended June 30, 1909.	120,435.54	1,729.21	122,164.75

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

STATES AND TERRITORIES.	Circulation issued by any bank, etc., or person, per month, $\frac{1}{4}$ of 1 per cent.	BANKS AND BANKERS.	Banks, bankers, and other parties liable on amount of notes of any person, state bank or state banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.
Alabama.....				
Arkansas.....				
California.....				
Colorado.....				
Connecticut.....				
Florida.....				
Georgia.....				
Hawaii.....				
Illinois.....				
Indiana.....				
Iowa.....				
Kansas.....				
Kentucky.....				
Louisiana.....				
Maryland.....				
Massachusetts.....				
Michigan.....				
Minnesota.....				
Missouri.....				
Montana.....				
Nebraska.....				
New Hampshire.....				
New Jersey.....				
New Mexico.....				
New York.....				
North Carolina.....				
North and South Dakota.....				
Ohio.....				
Oregon.....				
Pennsylvania.....				
South Carolina.....				
Tennessee.....				
Texas.....				
Virginia.....				
Washington.....				
West Virginia.....				
Wisconsin.....				
Total.....				174.85
Collections for fiscal year ended June 30, 1909.				174.85

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

STATES AND TERRITORIES.	MISCELLANEOUS.			
	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.....	\$102,850.45		\$140.00	\$102,990.45
Arkansas.....	50,294.88	89.96	293.58	50,598.42
California.....	911,096.69	713.28	50.35	911,860.32
Colorado.....	175,105.83	73.56	266.63	175,446.02
Connecticut.....	787,284.32	207.46	14.70	787,505.48
Florida.....	28,196.02		32.60	38,228.62
Georgia.....	159,653.61		39.99	159,693.60
Hawaii.....	124,073.56	765.60	1.46	124,840.62
Illinois.....	2,111,865.57	35,675.16	534.21	2,148,074.94
Indiana.....	363,472.16		42.08	363,514.24
Iowa.....	144,474.21	.10	156.49	144,630.80
Kansas.....	408,623.17	5.44	399.72	409,028.33
Kentucky.....	198,961.52		261.18	199,222.70
Louisiana.....	148,363.73	111.68	462.75	148,498.16
Maryland.....	411,992.07	50.76	15.00	412,057.83
Massachusetts.....	745,717.00	63.56	52.00	745,832.65
Michigan.....	523,923.17	73,451.98	7.50	597,832.65
Minnesota.....	946,225.39		10.00	946,235.39
Missouri.....	657,773.92	14.56	35.19	657,823.67
Montana.....	158,767.25	8.68	8.52	158,784.45
Nebraska.....	103,537.63		14.50	103,552.13
New Hampshire.....	227,878.92	31.92	6.45	227,917.29
New Jersey.....	1,153,287.15	29,623.82	1,103.64	1,184,014.61
New Mexico.....	43,097.54	1.76	4.25	43,103.55
New York.....	3,756,833.38	159,967.34	6,541.84	3,923,342.56
North Carolina.....	39,801.85		71.93	39,873.78
North and South Dakota.....	45,774.45		177.25	45,951.70
Ohio.....	1,500,127.10	264,306.50	537.19	1,764,970.79
Oregon.....	111,854.25	17.90	22.34	111,894.49
Pennsylvania.....	3,244,923.80	47.76	309.67	3,245,281.23
South Carolina.....	79,877.54		56.00	79,933.54
Tennessee.....	120,494.98		801.08	121,296.06
Texas.....	368,242.85	44.34	46.70	368,333.89
Virginia.....	181,728.16	158.96	56.06	181,943.18
Washington.....	168,303.33	170.82	10.00	168,484.15
West Virginia.....	124,020.40		44.00	124,064.40
Wisconsin.....	521,285.80	1.44	40.42	521,327.66
Total.....	20,959,783.74	565,524.34	12,667.27	21,537,975.35
Collections for fiscal year ended June 30, 1909.....		502,252.58	19,482.12	521,734.70

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

STATES AND TERRITORIES.	PENALTIES, ETC.					
	Unassessed penalties.	Penalties upon un-stamped instruments.	United States share of penalties recovered by suits.	Offers in compromise.	Interest.	Costs and fines.
Alabama.....	\$86.03		\$3,103.50	\$1,254.44	\$196.91	\$1,365.07
Arkansas.....	80.69	\$10.00	1,710.00	17.09	970.48	2,788.26
California.....	176.87		20,450.66	38.31	106.33	20,772.23
Colorado.....	57.85			17,138.25	17.51	611.99
Connecticut.....	65.36	10.00	122.78	9,960.80	21.70	827.40
Florida.....	9.60		390.00	385.00	.36	364.75
Georgia.....	156.71		2,157.98	431.10	80.00	1,149.71
Hawaii.....	58.02	20.00		1,896.00	105.05	5,700.24
Illinois.....	70.31	10.00	585.88	25,338.33	27.07	7,635.61
Indiana.....	31.59	20.00	650.15	845.00	17.03	33,667.20
Iowa.....	73.91			5,865.00	24.48	1,393.03
Kansas.....	538.17	90.00		16,165.00	209.48	7,356.42
Kentucky.....	698.56	20.00	689.70	13,811.00	122.25	5,513.62
Louisiana.....	327.70	50.00		1,603.17	133.12	15,611.81
Maryland.....	53.19			256.68	16,073.00	2,187.74
Massachusetts.....	53.08			9,115.93	22.09	17,950.68
Michigan.....	101.13			15.75	7,196.50	5,191.10
Minnesota.....	16.27			7,420.40	6.62	7,837.42
Missouri.....	81.10	10.00		11,510.00	1,796.71	7,693.90
Montana.....	7.91	10.00		3,710.00	9.48	3,853.36
Nebraska.....	11.88	10.00		2,063.00	.25	97.94
New Hampshire.....	80.45			693.93	19.34	4,070.00
New Jersey.....	111.05		127.32	6,871.67	77.62	4,863.72
New Mexico.....	1.25	10.00		1,180.50	.80	8,688.33
New York.....	147.46	60.00	1,882.46	30,358.46	88.48	3,096.56
North Carolina.....	290.06		6,335.38	25,535.46	1,507.84	6,259.80
N. and S. Dakota.....	79.20			790.00	41.47	297.30
Ohio.....	69.22	10.00	3,075.44	24,843.48	16.07	6,058.26
Oregon.....	.63			2,659.20	.26	34,072.47
Pennsylvania.....	131.65	130.00		31,991.14	61.79	774.25
South Carolina.....	23.20			541.50	102.24	33,314.53
Tennessee.....	331.40			187.03	6.88	668.18
Texas.....	154.87			18,236.62	122.88	709.83
Virginia.....	503.83	20.00	3,079.34	3,355.64	66.83	4,592.44
Washington.....	.10			15,939.12	300.08	2,393.55
West Virginia.....	3.89			7,355.00	.11	22,235.92
Wisconsin.....	19.32	10.00		20.10	1,930.00	.92
Total.....	4,704.11	510.00	23,473.24	340,049.34	3,444.47	56,533.79
Collections for fiscal year ended June 30, 1909.....	4,615.86	530.00	23,547.67	320,737.13	1,371.68	61,185.19
						411,987.53

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.			FERMENTED LIQUORS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$42,296.52		\$42,296.52	\$16,596.95		\$16,596.95	\$23,238.70	\$81.26	\$23,157.44
Arkansas.....	58,900.07	\$75.00	58,825.07	8,885.24	\$34.88	8,850.36	21,001.53	75.84	20,925.69
California.....	5,657,993.36	2,036.06	5,655,957.30	342,685.49	221.67	342,403.82	1,304,890.34	328.09	1,304,562.25
Colorado.....	215,704.48	372.94	215,331.54	64,245.27	11.02	64,234.25	467,583.89	121.67	467,462.22
Connecticut.....	299,646.13	350.00	299,296.13	257,900.70	9.84	257,890.86	1,333,702.51	50.00	1,333,652.51
Florida.....	262,446.98	368.75	262,078.23	1,101,930.52	1,714.29	1,100,211.23	24,699.61	-----	24,699.61
Georgia.....	80,400.06	18.79	80,381.27	54,775.38	37.96	54,737.42	144,062.57	80.00	143,982.57
Hawaii.....	58,942.49		58,942.49	6,989.61		6,989.61	15,599.02		15,599.02
Illinois.....	37,795,356.08	2,822.10	37,792,533.98	2,467,773.41	34.02	2,467,739.39	6,115,183.05	461.74	6,114,721.31
Indiana.....	26,708,036.34	1,075.01	26,706,961.33	446,029.79	10.87	446,018.92	1,332,950.38	153.01	1,332,797.37
Iowa.....	88,665.04	541.69	88,123.35	333,918.67	11.53	333,907.14	519,064.21	12.50	519,051.71
Kansas.....	68,003.24	140.97	67,862.27	73,035.11	30.67	73,004.44	9,412.16	37.00	9,375.16
Kentucky.....	28,003,963.00	4,705.51	28,089,257.49	3,157,653.05		3,157,653.05	773,013.98	15.00	772,998.98
Louisiana.....	2,818,595.07	489.60	2,818,105.47	628,299.14		628,299.14	479,475.07	415.32	479,059.75
Maryland.....	4,683,656.97	1,410.35	4,682,246.62	1,727,327.41	46.44	1,727,280.97	1,453,342.14	81.62	1,453,260.52
Massachusetts.....	2,146,643.95	1,041.68	2,145,602.27	624,764.99	11.21	624,753.78	2,138,769.65	50.00	2,138,719.65
Michigan.....	2,376,198.67	726.09	2,375,472.58	2,294,251.29	518.77	2,293,732.52	1,584,807.99	700.36	1,584,107.63
Minnesota.....	153,519.98	368.79	153,151.19	229,763.16	4.80	229,758.36	1,638,846.68	44.71	1,638,801.97
Missouri.....	1,334,504.72	2,332.56	1,332,172.16	4,897,020.25	2.47	4,897,017.73	3,926,142.58	20.00	3,926,122.58
Montana.....	108,574.07	183.35	108,390.72	40,517.64	1.80	40,515.84	498,745.96	142.16	498,603.80
Nebraska.....	2,088,486.65	293.78	2,088,192.87	92,861.23	18.67	92,842.56	448,681.76	105.01	448,576.75
New Hampshire.....	54,913.89	25.00	54,888.89	121,604.42		121,604.42	287,361.52	20.00	287,341.52
New Jersey.....	357,360.43	477.09	356,883.34	3,963,450.31	60.45	3,963,389.86	3,295,561.61	315.68	3,295,245.93
New Mexico.....	44,512.05	164.59	44,347.46	6,765.33	2.40	6,765.33	31,956.78	17.50	31,939.28
New York.....	8,731,695.23	58,667.92	8,673,027.31	10,262,214.61	405.02	10,261,809.59	13,162,846.40	478.67	13,162,367.73
North Carolina.....	48,747.43	302.39	48,445.04	5,773,306.11	20,115.97	5,753,190.14	16,700.86	55.00	16,645.86
North and South Dakota.....	52,343.33	399.94	51,943.39	38,034.09	10.50	38,023.59	78,709.76	208.35	78,501.41
Ohio.....	9,778,865.91	1,333.22	9,777,532.69	4,995,715.10	341.06	4,995,374.04	4,292,295.90	282.63	4,292,013.27
Oregon.....	362,464.66	456.26	362,008.40	28,578.24	4.52	28,573.72	236,529.88	236,529.88	
Pennsylvania.....	8,290,664.95	2,248.77	8,288,416.18	6,619,583.43	688.59	6,618,894.84	7,755,728.86	1,410.49	7,754,318.37
South Carolina.....	15,832.30	31.25	15,801.05	62,541.46	3.00	62,538.46	5,781.12	5,781.12	
Tennessee.....	1,195,173.38	777.93	1,194,395.45	753,022.00	10.68	753,011.32	247,802.43	219.51	247,582.92
Texas.....	85,789.34	385.44	85,403.90	50,885.36	50,885.36	50,885.36	671,872.36	224.79	671,647.57
Virginia.....	911,837.00	436.96	911,400.04	4,726,806.92	524.34	4,726,282.58	184,765.36	130.00	184,635.36
Washington.....	106,757.04	852.12	105,904.92	46,257.05	13.05	46,244.00	879,204.40	739.67	878,464.73
West Virginia.....	297,429.38	150.01	297,279.37	837,266.21	21.90	837,244.31	319,565.21	101.58	319,463.02
Wisconsin.....	2,554,391.35	1,250.02	2,553,141.33	736,096.15	50.15	736,046.00	4,852,392.31	470.59	4,851,921.72
Total.....	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
Collections for fiscal year ended June 30, 1909.....	134,868,034.12	85,364.80	134,782,669.32	51,887,178.04	18,981.68	51,868,196.36	57,456,411.42	9,937.87	57,446,473.55

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

STATES AND TERRITORIES.	OLEOMARGARINE.			FILLED CHEESE.			MIXED FLOUR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$4,962.34	\$3.00	\$4,959.34						
Arkansas.....	3,166.17	1.00	3,165.17						
California.....	2,129.51		2,129.51						
Colorado.....	4,687.30	4.00	4,683.30						
Connecticut.....	35,036.00	56.40	34,979.60						
Florida.....	2,768.68		2,768.68						
Georgia.....	5,034.38	39.50	4,994.88						
Hawaii.....	624.00		624.00						
Illinois.....	545,922.33	561.80	545,360.53	\$2,741.58		\$2,741.58	\$16.40		816.40
Indiana.....	30,426.65	56.50	30,370.15						
Iowa.....	11,290.18	128.67	11,161.51						
Kansas.....	72,603.98	786.15	71,817.83						
Kentucky.....	18,191.03	41.00	18,150.03						
Louisiana.....	4,858.34	6.00	4,852.34						
Maryland.....	14,702.73	28.00	14,674.73						
Massachusetts.....	11,547.21	8.00	11,539.21						
Michigan.....	28,207.67	24.00	28,183.67						
Minnesota.....	10,294.69		10,294.69						
Missouri.....	34,695.29	14.00	34,681.29						
Montana.....	2,909.57		2,909.57						
Nebraska.....	4,316.52		4,316.52						
New Hampshire.....	8,002.50	6.00	7,996.50						
New Jersey.....	25,141.24		25,141.24						
New Mexico.....	357.34		357.34						
New York.....	36,963.27	16.00	36,947.27						
North Carolina.....	1,077.30		1,077.30						
North and South Dakota.....	926.50		926.50						
Ohio.....	101,045.47	6.50	101,038.97						
Oregon.....	1,094.84		1,094.84						
Pennsylvania.....	16,454.30	1,330.12	15,124.18						
South Carolina.....	1,616.50		1,616.50						
Tennessee.....	5,474.18		5,474.18						
Texas.....	21,887.43		21,887.43						
Virginia.....	7,492.10		7,492.10						
Washington.....	1,761.77		1,761.77						
West Virginia.....	12,653.87	12.50	12,641.37						
Wisconsin.....	9,179.66	10.00	9,169.66						
Total.....	1,099,502.84	3,139.14	1,096,363.70	2,847.33		2,847.33	3,051.30		3,051.30
Collections for fiscal year ended June 30, 1909.....	902,197.31	3,365.06	898,832.25	1,942.61		1,942.61	2,618.04		2,618.04

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.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....									
Arkansas.....	\$2,695.00		\$2,695.00						
California.....									
Colorado.....									
Connecticut.....									
Florida.....									
Georgia.....									
Hawaii.....									
Illinois.....	3,050.70	\$18.00	3,032.70	53,487.04	\$271.18	53,215.86			
Indiana.....	872.00		872.00	1,767.00	56.00	1,711.00			
Iowa.....	3,656.30	200.00	3,456.30	17,952.04	125.81	7,826.23	\$174.85		\$174.85
Kansas.....	1,210.90		1,210.90	8,227.98	80.55	18,147.43			
Kentucky.....	2,622.90		2,622.90						
Louisiana.....									
Maryland.....	337.10		337.10	681.50		681.50			
Massachusetts.....	1,175.80		1,175.80	2,178.34		2,178.34			
Michigan.....	1,958.80	127.35	1,831.45	5,070.10	5.35	5,064.75			
Minnesota.....	1,052.30	1,376.50	575.80	6,929.90	62.38	6,867.54			
Missouri.....	56.00		56.00	882.07		882.07			
Montana.....									
Nebraska.....									
New Hampshire.....	2,493.10	80.00	2,413.10	66.46		66.46			
New Jersey.....									
New Mexico.....									
New York.....	3,191.90		3,191.90						
North Carolina.....									
North and South Dakota.....	674.00	212.00	462.00						
Ohio.....	2,394.50		2,394.50	13,461.62	60.00	13,401.62			
Oregon.....	600.00		600.00						
Pennsylvania.....	926.00	356.00	570.00						
South Carolina.....									
Tennessee.....									
Texas.....									
Virginia.....	3,960.00		3,960.00	90.00		90.00			
Washington.....									
West Virginia.....	3,523.40		3,523.40	7,443.00		7,443.00			
Wisconsin.....									
Total.....	37,350.70	2,369.85	34,980.85	121,554.73	661.25	120,893.48	174.85		174.85
Collections for fiscal year ended June 30, 1909.....	38,450.70	1,023.90	37,426.80	122,164.75	315.49	121,849.26			

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.....	\$102,990.45	\$5,390.60	\$97,599.85	\$6,005.95		\$6,005.95	\$196,090.91	\$5,474.86	\$190,616.05
Arkansas.....	50,598.42	238.31	50,360.11	2,788.26	\$78.75	2,709.51	145,339.69	503.78	144,535.91
California.....	911,860.32	22,318.80	889,541.52	20,772.23	33.33	20,738.90	8,243,026.25	24,937.95	8,218,088.30
Colorado.....	175,446.02	449.89	174,996.13	17,825.00	23.58	17,802.02	948,810.24	983.10	947,827.14
Connecticut.....	787,506.48		787,506.48	11,008.04		11,008.04	2,724,799.86	466.24	2,724,333.62
Florida.....	38,228.62	1,577.62	36,651.00	1,149.71	39.28	1,110.48	1,431,224.12	3,099.94	1,427,524.18
Georgia.....	159,633.60	17,654.46	142,039.14	7,021.24	19.85	7,001.39	450,987.23	17,850.56	433,136.67
Hawaii.....	124,840.62		124,840.62	2,136.77		2,136.77	209,132.51		209,132.51
Illinois.....	2,148,074.94	58,006.53	2,060,068.41	33,667.20	71.93	33,595.27	49,165,272.73	62,247.30	49,103,025.43
Indiana.....	363,514.24	9,476.14	354,038.10	1,643.62	12.50	1,631.12	28,882,240.02	10,840.03	28,874,399.99
Iowa.....	144,630.80	1,644.25	142,986.55	7,356.42	56.25	7,300.17	1,127,172.01	2,720.70	1,124,451.31
Kansas.....	409,028.33	3,894.89	405,133.44	22,513.62	23.61	22,490.01	664,632.62	4,993.84	659,638.78
Kentucky.....	199,222.70	4,045.59	195,177.11	15,611.81	12.89	15,598.92	32,260,278.47	8,819.99	32,251,458.48
Louisiana.....	148,938.16	37,910.12	111,028.04	2,187.74	42.52	2,145.22	4,082,355.52	35,863.56	4,043,489.96
Maryland.....	412,057.83	3,147.96	405,909.87	17,950.68		17,950.68	8,310,056.36	4,714.37	8,305,341.99
Massachusetts.....	745,832.65	9,750.12	736,082.53	5,191.10	6.25	5,184.85	5,676,103.69	10,867.26	5,665,236.43
Michigan.....	597,382.65	2.88	597,379.77	7,837.42	388.31	7,449.11	6,895,714.59	2,493.11	6,893,221.48
Minnesota.....	946,235.39	15,083.80	931,151.59	7,093.90		7,093.90	2,995,236.00	16,940.96	2,978,295.04
Missouri.....	657,823.67	4,328.13	653,495.54	13,407.28	165.47	13,241.81	10,864,911.86	6,862.63	10,858,049.23
Montana.....	153,784.45	10.72	153,773.73	3,853.36	3.34	3,850.02	813,385.05	341.37	813,043.68
Nebraska.....	103,552.13	9.86	103,542.27	2,183.07	2.09	2,180.98	2,742,756.02	509.41	2,742,246.61
New Hampshire.....	227,917.29	501.97	227,415.32	4,863.72	12.50	4,851.22	704,663.34	505.47	704,007.87
New Jersey.....	1,184,014.61	983.49	1,183,031.12	8,688.33		8,688.33	8,834,316.53	1,836.71	8,832,479.82
New Mexico.....	43,103.55		43,103.55	1,373.40	10.43	1,362.97	128,065.95	194.92	127,843.03
New York.....	3,923,342.56	191,987.82	3,731,354.74	35,633.42	28.96	35,604.46	36,157,326.39	251,584.39	35,905,742.00
North Carolina.....	39,873.78	1,898.28	37,975.50	30,928.54	38.65	39,889.89	5,919,634.02	22,410.29	5,897,223.73
North and South Dakota.....	45,951.70	16.82	45,934.88	1,217.97	45.07	1,172.90	217,857.35	892.03	216,964.67
Ohio.....	1,764,970.79	4,654.85	1,760,315.94	34,072.47		34,072.47	20,982,844.76	6,678.26	20,976,166.50
Oregon.....	111,894.49	9,268.35	102,626.14	2,807.50	12.50	12,795.00	743,981.61	9,741.63	734,239.98
Pennsylvania.....	3,245,281.23	6,414.12	3,238,867.11	33,314.53	462.50	32,852.03	25,961,970.30	12,910.59	25,949,059.71
South Carolina.....	79,933.54	160.50	79,773.04	1,342.00	15.63	1,326.37	167,046.92	210.38	166,836.54
Tennessee.....	121,296.06	5,255.01	116,041.05	19,587.76	85.19	19,502.57	2,342,355.81	6,348.32	2,335,907.49
Texas.....	368,833.89	15,713.12	332,620.77	3,992.44	13.54	3,978.90	1,202,760.82	16,336.89	1,186,423.93
Virginia.....	181,943.18	1,536.22	180,406.96	22,235.92	156.84	22,079.08	6,035,170.48	2,784.36	6,032,386.12
Washington.....	168,484.15	36.49	168,447.66	8,612.68	26.75	8,585.93	1,215,130.84	1,668.08	1,213,462.76
West Virginia.....	124,064.40	38.25	124,026.15	2,889.85	7.39	2,882.46	1,593,868.92	331.64	1,593,537.28
Wisconsin.....	521,327.66	4,851.66	516,476.00	4,340.40	12.50	4,327.90	8,688,693.93	6,644.92	8,682,049.01
Total.....	21,537,975.35	438,257.62	21,099,717.73	434,705.95	1,908.40	432,797.55	b289,728,114.72	566,270.49	289,161,844.23
Collections for fiscal year ended June 30, 1909.....	521,734.70	207,775.34	313,959.36	411,987.53	2,251.08	409,736.45	246,212,719.22	c 648,011.55	245,564,707.67

a Includes \$65,692.56 from "Legacies and distributive shares of personal property" and \$371,157.74 from "Schedule A. Documentary" (refund of collections from sources no longer taxable), and \$14 from oleomargarine in California, \$509.16 from adulterated butter in Pennsylvania, and \$36 from process or renovated butter in Wisconsin.

b Includes \$36,066.36 from sale of stamps affixed to Philippine products at various ports of entry in the United States and returned by internal-revenue collectors, but which is not segregated in this table. (For aggregate amount received from this source see page 25.)

c Includes \$318,996.33, a refund of collections made from various sources no longer taxable, as "Legacies and distributive shares of personal property, Schedule A," etc., in addition to \$207,775.34, the aggregate amount reported refunded under the head of "Miscellaneous."

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, 1910.

STAMPS FOR DISTILLED SPIRITS.

DENOMINATION.	TAX-PAID.		RECTIFIERS. Number.	WHOLESALE LIQUOR DEALERS. Number.	IMPORTED. Number.
	Number.	Value.			
5 gallons.....			102,400	79,200	600
10 gallons.....	32,250	\$705,952.50	298,800	209,400	600
20 gallons.....	58,650	1,928,998.50	217,200	73,800	900
30 gallons.....	802,500	35,221,725.00	18,600	19,500	
40 gallons.....	1,065,150	58,466,083.50	1,465,100	284,100	300
50 gallons.....	57,450	3,785,380.50	137,500	92,400	
60 gallons.....	3,000	230,670.00	8,400	600	
70 gallons.....	5,550	487,789.50	18,100	600	
80 gallons.....	363,450	35,941,570.50	33,000	300	
90 gallons.....	164,850	18,115,366.50	35,100	2,400	
100 gallons.....	1,500	181,335.00	15,900	1,500	
110 gallons.....	150	19,783.50	8,400	1,800	
120 gallons.....	150	21,433.50	11,800	6,300	
130 gallons.....			13,700	4,200	
Total.....	2,554,650	155,106,088.50	2,384,600	776,100	1,800

CASE STAMPS FOR DISTILLED SPIRITS BOTTLED IN BOND.

DENOMINATION.	DOMESTIC.		EXPORT.	
	Number.	Value.	Number.	Value.
One-tenth pint.....	8,700	\$870.00	100	\$10.00
One-fifth pint.....	1,760	176.00	40	4.00
One-half pint.....	584,520	58,452.00	1,380	138.00
One pint.....	582,220	58,222.00	860	86.00
One-fifth gallon.....	506,260	50,026.00	12,960	1,296.00
One quart.....	1,543,180	154,318.00	1,320	132.00
One-half gallon.....	8,500	850.00	380	38.00
Total.....	3,235,140	323,514.00	17,040	1,704.00

OTHER STAMPS FOR DISTILLED SPIRITS.

DESCRIPTION OF STAMPS.	Number.	Value.
Exportation.....	12,400	\$1,220.00
Distillery warehouse.....	2,627,200	
Special bonded warehouse.....	72,800	
General bonded warehouse.....	85,200	
General bonded warehouse, retransfer.....	2,200	
Rewarehousing.....	28,800	
Transfer stamps for grape brandy.....	24,300	
Fortified sweet wine.....	10,600	
Fortified wine for export.....		
Total.....	2,863,500	1,220.00

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, 1910—Continued.

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

DENOMINATION.	TAX-PAID.		EXPORTATION.		BREWERS' PERMITS.	
	Number.	Value.	Number.	Value.	Number.	Value.
Hogshead.....	1,636,000	\$3,272,000.00				
Barrel.....	19,082,500	19,082,500.00				
One-half barrel.....	61,867,000	30,933,500.00				
One-third barrel.....	183,000	61,000.00				
One-quarter barrel.....	14,404,500	3,601,125.00				
One-sixth barrel.....	660,720	110,120.00				
One-eighth barrel.....	8,546,600	1,068,325.00				
Total.....	106,380,320	58,128,570.00	84,000		40,000	

DOCUMENTARY STAMPS.

DENOMINATION.	Number.		Value.	
2 cents.....				4 \$0.08
10 cents.....				7 .70
25 cents.....				10 2.50
50 cents.....				19 9.50
\$1.....				22 22.00
\$2.....				11 22.00
\$5.....				2 10.00
\$10.....				7 70.00
\$50.....				1 50.00
\$100.....				1 100.00
Total.....				84 286.78

SPECIAL-TAX STAMPS.

KIND.	Value of each stamp.	Number.	Value.
Rectifiers of less than 500 barrels.....	\$100.00	2,160	\$216,000.00
Rectifiers of 500 barrels or more.....	200.00	1,270	254,000.00
Retail liquor dealers.....	25.00	224,400	5,610,000.00
Wholesale liquor dealers.....	100.00	7,900	790,000.00
Brewers of less than 500 barrels.....	50.00	570	28,500.00
Brewers of 500 barrels or more.....	100.00	1,980	198,000.00
Wholesale dealers in malt liquors.....	50.00	13,350	667,500.00
Retail dealers in malt liquors.....	20.00	21,870	437,400.00
Manufacturers of stills.....	50.00	230	11,500.00
Stills manufactured.....	20.00	270	5,400.00
Worms manufactured.....	20.00	240	4,800.00
Wholesale dealers in filled cheese.....	250.00	20	5,000.00
Retail dealers in filled cheese.....	12.00	20	240.00
Manufacturers of filled cheese.....	400.00	10	4,000.00
Manufacturers of mixed flour.....	12.00	140	1,680.00
Wholesale dealers in oleomargarine without artificial coloration.....	200.00	1,180	236,000.00
Retail dealers in oleomargarine without artificial coloration.....	6.00	55,530	333,180.00
Wholesale dealers in oleomargarine.....	480.00	300	144,000.00
Retail dealers in oleomargarine.....	48.00	2,520	120,960.00
Manufacturers of oleomargarine.....	600.00	180	108,000.00
Wholesale dealers in adulterated butter.....	48.00	140	67,200.00
Retail dealers in adulterated butter.....	48.00	200	9,600.00
Manufacturers of adulterated butter.....	600.00	310	186,000.00
Manufacturers of process or renovated butter.....	50.00	200	10,000.00
Total.....		334,990	9,448,960.00

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, 1910—Continued.

FILLED-CHEESE STAMPS.

KIND.	Number.	Value.
60 pounds.....	2,000	\$1,380.00
70 pounds.....	1,000	790.00
Total.....	3,000	2,170.00

OLEOMARGARINE AND BUTTER.

DENOMINATION.	OLEOMARGARINE.				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.....	413,400	\$19,636.50	5,800	\$11,020.00	332,400	\$15,789.00	200	\$380.00
20 pounds.....	122,400	8,874.00	2,600	7,540.00	99,400	7,206.50	200	580.00
30 pounds.....	1,369,600	133,536.00	20,600	80,340.00	422,800	41,223.00	400	1,500.00
40 pounds.....	430,800	52,773.00	12,400	60,760.00	45,600	5,586.00	400	1,960.00
50 pounds.....	235,000	34,662.50	11,600	68,440.00	33,000	4,867.50	400	2,360.00
60 pounds.....	957,600	165,186.00	27,200	187,680.00	416,400	71,829.00	800	5,520.00
70 pounds.....	2,400	47.00	400	3,160.00				
80 pounds.....	26,400	5,874.00	1,000	8,900.00				
90 pounds.....	3,600	891.00	600	5,940.00				
100 pounds.....	7,400	2,016.50	1,000	10,900.00				
Total.....	3,568,600	423,923.50	83,200	444,680.00	1,349,600	146,501.00	2,400	12,360.00
Export.....	34,000							

MIXED FLOUR.

Number.....	180,000
Value.....	\$7,200.00

TOBACCO AND SNUFF STAMPS AND FOIL WRAPPERS FOR TOBACCO.

DENOMINATIONS.	TOBACCO, 6 CENTS PER POUND.		SNUFF, 6 CENTS PER POUND.		FOIL WRAPPERS, 6 CENTS PER POUND.	
	Number.	Value.	Number.	Value.	Number.	Value.
1 ounce.....			329,476	\$617.77		
1 ounce.....	358,873,600	\$1,345,776.00	95,107,824	356,654.34	15,282,256	\$57,308.46
1½ ounces.....	652,275,000	4,076,718.75	62,687,520	391,797.00	88,416	552.60
2 ounces.....	196,472,200	1,473,541.50	24,300	182.25		
2½ ounces.....	273,310,600	2,562,286.88	24,608,200	230,701.88		
3 ounces.....	110,204,080	1,239,795.90	19,203,200	216,036.00		
3½ ounces.....	48,829,000	610,362.50	5,048,800	63,110.00		
4 ounces.....	4,677,640	70,164.60	520	7.80		
6 ounces.....			16,722,000	376,245.00		
8 ounces.....	22,337,625	670,128.75	685,880	20,576.40		
16 ounces.....	14,999,550	899,973.00	1,535,500	92,130.00		
1½ pound.....	1,522,836	45,685.08	43,200	1,296.00		
1 pound.....	684,600	41,076.00	199,200	11,952.00		
2 pounds.....	742,200	89,064.00	106,200	12,744.00		
3 pounds.....	360,600	64,908.00	27,000	4,860.00		
4 pounds.....	468,900	112,536.00	1,200	288.00		
5 pounds.....	6,675,200	3,604,608.00	63,000	18,900.00		
10 pounds.....	10,153,600	11,575,104.00	12,400	7,440.00		
20 pounds.....	982,800	1,710,072.00	6,000	7,200.00		
30 pounds.....	61,200	143,208.00				
40 pounds.....	3,200	9,408.00				
50 pounds.....	28,400	100,536.00				
60 pounds.....	2,000	8,280.00				
1-ounce plug.....	199,800	11,988.00				
Total.....	1,703,864,631	30,465,220.96	226,411,420	1,812,738.44	15,370,672	57,861.06

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, 1910—Continued.

TOBACCO AND SNUFF STAMPS AND FOIL WRAPPERS FOR TOBACCO—Continued.

DENOMINATIONS.	TOBACCO, 8 CENTS PER POUND.		SNUFF, 8 CENTS PER POUND.		Export number.
	Number.	Value.	Number.	Value.	
1 ounce.....	409,100	\$1,022.75	294,000	\$755.00	
1½ ounces.....	391,200	1,467.00	38,200	147.00	
1 ounce.....	13,263,100	66,315.50	6,920,760	34,603.80	
1½ ounces.....	709,200	4,432.50	431,200	2,695.00	
1½ ounces.....	33,263,100	249,478.25	6,371,900	47,789.70	
1½ ounces.....	3,559,200	21,143.00	829,200	7,203.00	
2 ounces.....	8,794,100	87,941.00	21,700	217.00	
2½ ounces.....	7,291,200	62,026.00	14,000	157.50	
2½ ounces.....	6,475,600	80,945.00	2,191,760	27,396.25	
2½ ounces.....	1,157,200	15,911.50	364,000	5,600.00	
3 ounces.....	5,009,100	75,186.50	3,031,000	45,415.00	
3½ ounces.....	998,200	16,220.75	27,600	448.50	
3½ ounces.....	815,100	14,264.25	39,600	693.00	
3½ ounces.....	399,200	7,485.00	7,200	135.00	
4 ounces.....	1,697,500	33,950.00	16,800	536.00	
6 ounces.....	145,125	4,353.75	1,502,400	45,070.00	
7 ounces.....	573,075	20,078.62	7,200	252.00	
8 ounces.....	2,335,065	93,402.60	103,680	4,147.20	
10 ounces.....	116,625	5,831.25	2,400	120.00	
12 ounces.....	159,600	9,579.60	14,400	541.00	
14 ounces.....	426,600	29,866.20	2,400	168.00	
16 ounces.....	1,837,965	147,037.20	163,920	13,113.60	
1 pound.....	259,925	10,397.00	16,500	660.00	
1 pound.....	177,725	14,218.00	18,000	1,440.60	
2 pounds.....	152,475	24,396.00	21,000	3,360.00	
3 pounds.....	139,975	33,594.00	20,750	4,980.00	
4 pounds.....	149,225	47,752.00	17,500	5,600.00	
5 pounds.....	503,200	362,304.00	34,750	13,900.00	
10 pounds.....	811,600	1,233,632.00	5,600	4,480.00	
20 pounds.....	185,600	430,592.00	3,200	5,120.00	
30 pounds.....	4,000	12,480.00			
40 pounds.....	4,000	15,650.00			
50 pounds.....	4,000	18,880.00			
60 pounds.....	3,800	19,872.00			
1-ounce plug.....	21,000	1,680.00			
Total.....	92,243,200	3,303,360.22	21,527,620	276,303.55	35,260

CIGARS AND CIGARETTES.

DENOMINATION.	CIGARS, \$3 PER M.		SMALL CIGARS, 54 CENTS PER M.		SMALL CIGARS, 75 CENTS PER M.
	Number.	Value.	Number.	Value.	
6s.....	856,800	\$12,852.00			417,500
8s.....					1,565.63
10s.....	1,316,160	39,484.80	97,767,000	\$527,941.80	302,500
12s.....	4,526,500	162,954.00			1,815.00
13s.....	153,500	5,986.50			49,293.75
15s.....					
20s.....			87,760	947.81	202,500
25s.....	20,559,600	1,541,970.00			2,278.12
56s.....	82,073,100	12,310,965.00	58,200	1,571.40	21,000
100s.....	19,969,900	5,990,970.00	171,100	9,239.40	787.50
200s.....	119,100	71,460.00			37,000
250s.....	706,600	529,950.00			2,775.00
500s.....	180,550	270,825.00			
Total.....	130,461,810	20,937,417.30	98,084,060	539,700.41	61,185.00

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, 1910—Continued.

CIGARS AND CIGARETTES—Continued.

DENOMINATION.	CIGARETTES, 5¢ CENTS PER M.		CIGARETTES, \$1.08 PER M.		CIGARETTES, \$3 PER M.	
	Number.	Value.	Number.	Value.	Number.	Value.
10s.....	6,875,000	\$37,125.00	581,621,500	\$6,281,512.20	1,644,650	\$49,339.50
20s.....	53,548,000	578,318.40	19,482,720	420,826.76	71,400	4,284.00
50s.....	24,000	648.00	533,328	28,799.72	23,224	4,233.60
100s.....	23,200	1,252.80	436,090	47,097.72	35,500	10,650.00
Total.....	60,470,200	617,344.20	602,073,638	6,778,236.40	1,779,774	68,507.10

DENOMINATION.	CIGARETTES, \$1.25 PER M.		CIGARETTES, \$3.60 PER M.		CIGARS FOR EXPORTATION
	Number.	Value.	Number.	Value.	Number.
5s.....	430,000	\$2,687.50	12,250	\$220.50
8s.....	437,500	4,375.00	12,250	352.80
10s.....	41,677,500	520,968.75	322,350	11,604.60
15s.....	5,417,500	101,578.13	12,250	661.50
20s.....	4,664,000	116,600.00	28,000	2,016.00
50s.....	118,200	7,387.50	23,400	4,212.00
100s.....	179,000	22,375.00	18,500	6,660.00
Total.....	52,923,700	775,971.88	429,000	25,727.40	1,200

PLAYING-CARD STAMPS.

DENOMINATION.	Number.	Value.
2 cents.....	28,546,200	\$570,924.00

DENOMINATION.	Number.	DENOMINATION.	Number.
5 gallons.....	1,400	80 gallons.....	1,600
10 gallons.....	1,000	90 gallons.....	1,800
20 gallons.....	7,600	100 gallons.....
30 gallons.....	1,800	110 gallons.....	600
40 gallons.....	102,000	120 gallons.....	600
50 gallons.....	18,400	130 gallons.....	600
60 gallons.....	2,000
70 gallons.....	2,000	Total.....	141,400

C.—STATEMENT SHOWING, BY COLLECTION Districts, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1910.

[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 1910, were engaged in business for different periods of time, varying from one month to twelve months each.]

COLLECTION DISTRICTS.	Retail liquor dealers.	Wholesale liquor dealers.	Brewers.	Manufacturers of stills.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Retail dealers in butter.	Manufacturers of cheese.	Packers, cheese, butter, cheese, etc.	Retail dealers in buttered cheese.	Manufacturers of buttered cheese.	Retail dealers in adulterated butter.	Manufacturers of butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Total.	
Alabama.....	846	423	2	246	37	2	312	2	8	1,473	1,451	1,451	1,451	1,473	
Alaska.....	1	907	74	27	1	14	44	1	1	1	1	1	1	1	1	1	1	1,622	
Arizona.....	44	1	178	70	178	416	1	3	1,622	
Arkansas.....	1	1	15	2	6	23	2	10,824	10,824	
California:																			
First district.....	125	9,594	474	3	44	283	233	157	1	90	1	7	1	8	3	3	3	2,597	2,597
Fourth district.....	19	5,680	102	39	39	139	139	78	1	463	1	4	1	4	4	4	4	4,285	4,285
Sixth district.....	15	2,144	128	104	128	128	128	123	1	327	1	236	1	101	1	1	1	1,332	1,332
Colorado.....	13	2,727	78	1	311	311	311	14	1	110	1	110	1	101	1	1	1	1,332	1,332
Connecticut.....	39	3,458	352	7	6	20	14	24	1	110	1	110	1	101	1	1	1	1,332	1,332
Delaware.....	6	352	27	6	6	40	40	49	47	301	1	301	1	291	1	291	1	1,332	1,332
District of Columbia.....	25	706	98	1	175	175	175	652	8	448	8	448	8	314	12	12	12	314	314
Florida.....	1	1,185	4	4	52	8	8	47	1	448	8	448	8	314	12	12	12	314	314
Georgia.....	5	406	72	4	52	12	12	134	40	79	1	79	1	314	12	12	12	314	314
Hawaii.....	2	1,021	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	1,301	1,301
Idaho.....	171	14,526	400	2	84	740	460	11	717	2,978	4	16	1	11	7	2	2	20,119	20,119
Illinois:																			
First district.....	17	1,325	56	1	5	124	68	2	446	11	1	1	1	1	1	1	1	2,035	2,035
Fifth district.....	3	2,338	30	11	291	288	288	3	779	12	510	1	510	1	314	12	12	314	314
Eighth district.....	13	2,682	34	16	314	271	271	12	510	1	510	1	510	1	314	12	12	314	314
Thirteenth district.....	13	2,682	34	16	314	271	271	12	510	1	510	1	510	1	314	12	12	314	314
Indiana:																			
Sixth district.....	32	4,779	63	24	450	257	257	2	65	1,488	94	94	94	94	9	9	9	1,156	1,156
Seventh district.....	10	2,260	32	10	2,260	2,260	2,260	3	562	3	562	3	562	3	1,301	3	3	1,301	1,301

C.—STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1910—Continued.

COLLECTION DISTRICTS.																				Total.
	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.	Retail dealers in oleomargarine free from artificial coloration.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Manufacturers of packers or re-packers of mixed flour.	Manufacturers of process or renovated butter.	Manufacturers of adulterated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Total.	
Iowa:																				
Third district.	6	1,832	32	7	215	397	848	11	1	1	1	1	1	1	1	3	3,333			
Fourth district.	8	1,785	35	13	120	164	770	13	1	13	4	4	4	4	7	2	2,919			
Kansas:		993	11		113	27	4	20	1,475	1	3						1	2,658		
Kentucky:																				
Second district.	9	570	32	2	190	27	101	12	1	1	1	1	1	1	1	3	931			
Fifth district.	44	1,097	115	3	14	120	13	320	263	9						5	1,946			
Sixth district.	8	678	36	4	37	6	6	73		1							848			
Seventh district.	4	514	29	1	127	36	80	1									792			
Eighth district.	5	363	25	1	135	8	47										584			
Louisiana.	26	3,552	198	11	332	136	2	420		12							4,689			
Maine.		556	2	4	476	46		787									1,882			
Maryland.	107	3,764	124	2	25	195	195	3	86	590	16					1	5,110			
Third Massachusetts.	165	4,664	238	1	39	265	455	1	905	35							6,770			
Michigan:																				
First district.	7	4,646	47	1	57	244	187	1	2	2,310	1	20				1	2	7,526		
Fourth district.	4	3,042	35		23	280	345		1,708	17						4	5,515			
Minnesota.	45	6,077	121		72	1,481	549	2		743	2	20				4	9,117			
Mississippi.		477	7		394	13			187	2						1	1,080			
Missouri:																				
First district.	73	5,176	125		32	220	270	2	180	773	1	12				2	1	6,887		
Sixth district.	46	3,006	148		16	324	157		2	1,117	3					1	1	4,820		
Montana.	4	2,605	62		24	186	179			71		6					3,140			
Nebraska.	6	2,276	47		14	332	563			356	13					3	1	3,812		
Nevada.	32	4,502	73		31	126	160											1,627		
New Hampshire.	10	763	17		6	8	62			201	3							1,165		
New Jersey:																				
First district.	11	2,023	33		9	21	150		121	419	3							2,790		
Fifth district.	56	8,580	173	1	32	237	355	4		1,581	11							11,030		
New Mexico.	2	1,009	24		3	23	52			55								1,168		

New York:																					
First district.	65	7,742	162	1	40	66	108	1	790	2							2	8,977			
Second district.	166	1,972	529	1	1	11	21		56	1	19					1	2	6,782			
Third district.	105	5,478	369	5	33	51	47		228	1						3	2	6,316			
Fourteenth district.	44	8,332	107		44	150	322	1	9	709	8							9,786			
Twenty-first district.	32	4,502	73		31	126	160			1,057	18							5,999			
Twenty-eighth district.	37	6,353	113		45	106	155		1,879	34								8,742			
North Carolina:																					
Fourth district.		178	1	1		537	16			98								831			
Fifth district.		233	3			254	18	1		63								572			
North and South Dakota.		2,060	29			884	224		154	83								3,436			
Ohio:																					
First district.	61	2,768	155	5	32	70	62	1	784	24	4	7				1	3	3,074			
Tenth district.	17	2,205	45		27	50	115	1	712	8						3	1	3,544			
Eleventh district.	11	1,734	26		21	149	70	1	1,524	7						3	1	7,496			
Eighteenth district.	36	4,923	91	2	42	70	171	8	2,129	1	17					1	2	2,667			
Oklahoma.		1,622	24		1	142	54	1	818	4								2,800			
Oregon.		2,188	49		20	361	96		61	1	3										
Pennsylvania:																					
First district.	273	6,972	244	1	80	207	470		26	97	2	5				1	3	8,381			
Ninth district.	20	1,602	40		19	97	80		1	21								5,934			
Twelfth district.	26	5,167	92		46	154	235		27	186	1							6,386			
Twenty-third district.	97	4,795	234	1	107	250	282	1	114	493	4	8						2,119			
Rhode Island.	22	1,497	52		7	21	46	4	3	465	2							935			
South Carolina.	1	663	10		1	108	13			135	4							3,780			
Tennessee.	20	2,966	100		5	1,008	56		7	504	14										
Texas:																					
Third district.	15	1,908	31		11	1,716	281	2	296	16								4,276			
Fourth district.	8	840	43		2	214	80	1	114	5								1,307			
Utah.	5	1,062	22		5	80	72			193	6							1,445			
Vermont.	1	230	3			65	30			138								467			
Virginia:																					
Second district.	28	861	35	1	3	174	31	36	329	11						1		1,503			
Sixth district.	15	415	26	3	234	24	1	258	7									984			
Accomac and Northampton counties annexed to Maryland.		5				23				9								37			
Washington.	28	3,824	117	1	41	284	209		160	1	9					1		4,676			
West Virginia.	13	1,225	20		14	352	191		13	1,328	1	32						3,189			
Wisconsin:																		9,136			
First district.	55	7,151	116		75	440	306		983	6								5,508			
Second district.	9	3,964	18		71	392	309		739	2						1	3	753			
Wyoming.		553	8	3	40	65	1	83													
Total.	2,413	217,813	6,652	34	1,568	19,655	11,645	40	2,761	42,029	30	577	1	1	1	20	42	51	8	305,391	
Total for fiscal year ended June 30, 1909.	2,285	223,504	6,599	52	1,622	21,681	11,757	35	1,962	23,078	40	364	2	1	1	25	49	60	33	13	293,163

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.	Retail dealers in oleomargarine free from artificial coloration.	Wholesale dealers in oleomargarine artificially colored in imitation of butter.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Manufacturers packers, or re-packers of mixed flour.	Manufacturers of process or renovated butter.	Manufacturers of adulterated butter.	Wholesale dealers in adulterated butter.	Total.	
Alabama.		840	18		2	246	37		2	312										1,473
Alaska.		425	7			6	8		9	2										451
Arizona.	1	907	27		2	14	44		1	1	1									1,006
Arkansas.	1	878	74		1	178	70		416	1	3									1,622
California.	159	17,418	764	3	91	549	518		105	9	9									19,653
Colorado.	13	2,727	104		12	327	157	1	14	463	1	8								3,830
Connecticut.	39	3,458	76	1	23	136	311		1	236	4									4,285
Delaware.	6	352	7		6	20	14		15	110	2									532
District of Columbia.	20	916	27		6	40	24		5	101	1	3								1,143
Florida.	25	706	98		1	175	49		301	7										1,362
Georgia.	1	1,185	36		4	652	47		8	448	12									2,393
Hawaii.	5	406	72		4	52	8		4	3										554
Idaho.	2	1,021	12		12	134	40		79	1										1,301
Illinois.	204	20,871	520	3	116	1,469	1,082	11	734	4,713	5	38	1	1	7	6				29,781
Indiana.	42	7,039	81		40	603	351	2	58	2,030	11									10,264
Iowa.	14	3,617	67		20	335	561		1,618	24										6,272
Kansas.		993	11			113	27	4	20	1,475	1	3								2,658
Kentucky.	70	3,222	237	3	22	609	90		326	504	10									5,101
Louisiana.	26	3,552	198		11	332	136	2	420	12										4,689
Maine.		556	2		4	476	46		787	11										1,882
Maryland.	107	3,764	124	2	25	195	195	3	86	590	16									5,110
Massachusetts.	165	4,664	238	1	39	265	455		1	905	35									6,770
Michigan.	11	7,688	82	1	80	524	532	1	2	4,078	1	37								13,041
Minnesota.	45	6,077	121		72	1,481	549	2	743	2	20									9,117
Mississippi.		477	7			394	13		187	2										1,080
Missouri.	119	8,182	273		45	544	427	2	182	1,890	1	15								11,687
Montana.	4	2,608	62		24	186	179			71	6									3,140
Nebraska.	6	2,276	47		14	332	563		356	13										3,612
Nevada.		1,522	29		6	8	62													1,627
New Hampshire.	10	763	17		4	93	74		201	3										1,165
New Jersey.	67	10,603	206	1	41	258	505	4	121	2,000	14									13,820

New Mexico.	2	1,009	24		3	23	52		55											1,168
New York.	469	34,374	1,350	7	194	510	813	1	10	4,779	1	82								42,602
North Carolina.		411	4	1		791	34	1		161										1,403
North Dakota.		745	4			721	36		83											1,594
Ohio.	125	11,630	317	7	122	339	418	2	793	4,389	5	39								18,198
Oklahoma.		1,622	24		1	142	54		1	818	4									2,667
Oregon.	19	2,188	49		20	361	96		61	1	3									2,800
Pennsylvania.	416	18,556	610	2	252	708	1,067	1	108	797	6	14								22,581
Rhode Island.	22	1,497	52		7	21	46	4	3	465	2									935
South Carolina.	1	663	10		1	108	13		135	4									1,849	
South Dakota.		1,311	25			163	188		154										3,780	
Tennessee.	20	2,066	100		5	1,008	56	7	504	14									5,583	
Texas.	23	2,748	74		13	1,930	361	1	2	410	21								1,445	
Utah.	5	1,062	22		5	80	72		193	6									467	
Vermont.	1	230	3			65	30		138	7	11								2,324	
Virginia.	43	1,281	61	1	6	431	55		31	596	1	9							4,676	
Washington.	28	3,824	117	1	41	284	209			160									3,189	
West Virginia.	13	1,425	20		14	352	191		13	1,328	1	32							14,644	
Wisconsin.	64	11,115	134		146	832	615		1,722	8									753	
Wyoming.		553	8		3	40	65		1	83									305,391	
Total.	2,413	217,813	6,652	34	1,568	10,655	11,645	40	2,781	42,029	40	577	1	1	1	20	42	51	305,391	
Total for fiscal year ended June 30, 1909.	2,389	225,504	6,599	52	1,622	21,681	11,757	35	1,902	23,078	40	364	2	1	1	25	49	60	293,103	

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.	\$200.00	\$27,857.86	\$2,162.52
2	Arkansas.	23,091.68	19,366.92	6,541.69
3	California.		448,845.63	87,637.71
4	Colorado.	1,308.33	73,522.01	9,070.84
5	Connecticut.	7,425.05	120,741.39	12,979.26
6	Florida.	3,258.39	17,424.70	10,233.42
7	Georgia.	25.00	28,841.09	3,579.16
8	Hawaii.	500.00	10,936.05	7,554.19
9	Illinois.	25,125.10	461,820.01	46,629.65
10	Indiana.	5,279.21	160,930.50	10,301.72
11	Iowa.	1,575.01	80,282.33	6,508.34
12	Kansas.	59,953.92	4,350.02	
13	Kentucky.	11,408.33	73,574.19	23,962.37
14	Louisiana.	3,441.68	89,274.95	21,534.45
15	Maryland.	15,979.19	118,164.60	14,787.55
16	Massachusetts.	20,870.94	108,425.74	22,489.50
17	Michigan.	1,702.51	179,329.77	9,787.56
18	Minnesota.	6,575.01	135,494.89	11,450.08
19	Missouri.	18,033.39	185,803.61	26,616.75
20	Montana.	1,308.33	98,379.49	8,633.34
21	Nebraska.	783.34	52,843.37	4,004.21
22	New Hampshire.	1,633.34	40,169.88	1,725.01
23	New Jersey.	7,116.67	246,700.82	19,012.50
24	New Mexico.	283.34	39,673.60	4,411.70
25	New York.	56,079.25	787,196.82	124,570.90
26	North Carolina.		11,713.75	641.68
27	North and South Dakota.		49,705.81	2,637.52
28	Ohio.	23,454.18	274,458.08	34,108.40
29	Oregon.	2,216.68	48,609.46	4,429.20
30	Pennsylvania.	41,666.70	449,665.22	63,433.43
31	South Carolina.	200.00	14,446.27	858.34
32	Tennessee.	5,208.37	58,102.98	9,746.01
33	Texas.	4,295.84	70,269.10	11,041.69
34	Virginia.	5,116.68	27,989.04	4,529.19
35	Washington.	3,050.05	91,835.72	11,579.28
36	West Virginia.	1,350.01	30,221.30	1,550.01
37	Wisconsin.	9,270.83	274,313.00	13,787.51
	Total.	308,892.43	5,067,191.42	659,610.70
	Total for 12 months ended June 30, 1909.	300,696.40	5,257,950.16	641,575.28

THE FISCAL YEAR ENDED JUNE 30, 1910.

THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR ENDED JUNE 30, 1910.

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.
		\$200.00	\$9,333.28	\$2,185.42		\$160.00	\$2,619.00
		100.00	4,355.74	3,845.79		1,699.50	1
8100.00	\$180.00	10,470.84	12,134.37	27,189.88		479.50	2
		1,150.00	5,883.50	9,733.39		2,150.50	3
		60.00	2,458.34	2,768.51	17,110.66	1,800.00	4
			100.00	2,662.06	2,512.53	160.00	5
			400.00	12,557.58	2,374.99	294.88	6
			202.50	1,244.03	474.99	2,064.00	7
						24.00	8
75.01	40.00	11,116.68	20,479.43	52,703.44	6,000.00	27,568.00	22,290.50
		3,341.67	11,004.64	15,437.73	950.00	2,132.00	9
		1,800.00	6,595.83	27,999.97		7,793.50	10
						1,327.50	11
		31.26	5,052.14	3,818.76	3,600.00	168.00	12
145.84	420.00	2,300.00	9,676.34	4,712.04		13,528.00	13
		1,000.00	6,569.00	9,110.72		84.00	14
		20.84	3,350.00	5,281.80	10,381.34	1,400.00	15
		20.84	6,616.67	5,025.28	18,121.70		8.00
		12.50	40.00	7,916.67	10,542.68	452.00	16
				27,685.07	600.00	18,844.50	17
		7,466.69	25,552.98	27,121.11	400.00	3,172.00	18
		4,158.33	9,662.01	22,175.25	1,350.00	7,772.00	19
		3,366.67	6,433.36	12,891.08		8,940.50	20
		1,850.00	6,420.57	25,892.44		926.50	21
			806.26	11,096.08	7,291.08		1,560.50
		8.33	5,000.00	5,018.38	24,629.23	1,300.00	22
		500.00	456.69	4,025.09		32.00	23
		125.00	120.00	10,845.03	38,156.25	2,820.00	20,055.00
		75.00	60.00	14,861.22	1,839.64	300.00	20,840.25
				400.00		224.00	25
						647.00	26
						926.50	27
		345.83	800.00	12,775.01	6,277.52	1,528.00	24,930.50
				1,783.34	6,029.20	3,995.84	21.50
		112.50	120.00	25,550.02	13,695.86	52,341.98	29
				100.00	1,896.96	841.66	30
						6,780.00	31
		60.00	656.25	20,808.37	4,488.31		2,239.50
				1,443.75	38,544.41	20,485.45	268.00
		20.84	40.00	700.00	6,991.00	600.00	2,239.50
		50.00	20.00	4,356.25	4,943.73	2,622.91	33
		50.00		1,704.17	6,330.85	10,023.05	1,224.00
						661.75	34
				14,758.36	15,459.55	31,377.37	540.00
						6,580.50	35
						8,013.00	36
		1,187.53	2,100.00	155,556.40	364,804.42	566,810.90	199,591.50
		1,304.22	1,790.00	157,997.59	402,801.66	592,115.49	112,525.22

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.		\$2,283.34	
2	Arkansas.	880.00	666.67	
3	California.		1,650.01	
4	Colorado.	480.00	1,400.66	
5	Connecticut.		1,053.34	
6	Florida.		1,466.68	
7	Georgia.		2,650.00	
8	Hawaii.		600.00	
9	Illinois.	1,800.00	823.37	\$400.00
10	Indiana.		2,100.01	
11	Iowa.		3,466.68	
12	Kansas.		1,550.00	
13	Kentucky.		2,100.02	
14	Louisiana.		2,933.34	
15	Maryland.	480.00	3,316.68	
16	Massachusetts.		7,266.71	
17	Michigan.		7,750.02	
18	Minnesota.		3,766.69	
19	Missouri.	480.00	3,066.65	
20	Montana.		1,983.22	
21	Nebraska.		2,650.02	
22	New Hampshire.		2,850.00	
23	New Jersey.	160.00	2,166.66	
24	New Mexico.		83.34	
25	New York.		15,475.02	
26	North Carolina.			
27	North and South Dakota.	960.00	8,233.36	
28	Ohio.		883.34	
29	Oregon.		2,833.35	
30	Pennsylvania.	1,840.00	800.00	
31	South Carolina.		2,966.68	
32	Tennessee.		2,899.99	
33	Texas.		3,716.70	
34	Virginia.		1,100.02	
35	Washington.		5,533.37	
36	West Virginia.		1,166.66	
37	Wisconsin.			
	Total.	7,000.00	112,292.04	400.00
	Total for 12 months ended June 30, 1909.	6,880.00	70,133.46	333.34

TAXES IN THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR
30, 1910—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.
							\$46,801.42
							37,576.31
							613,677.62
							106,352.07
							170,177.05
							38,959.89
							52,791.70
							21,595.76
							692,033.19
							221,764.48
							145,433.21
							91,258.60
							146,849.73
							135,809.14
							180,923.09
							191,221.88
							265,301.35
							221,873.46
							288,174.16
							133,922.44
							97,471.45
							70,724.75
							324,043.59
							49,737.76
							1,074,718.19
							30,238.29
							82,024.59
							411,488.02
\$12.00							68,770.56
							662,739.31
							19,959.73
							104,544.47
							151,178.73
							55,445.36
							128,213.60
							62,610.40
							370,446.88
12.00	93.75	244.00	18,342.00	2,341.67	1,108.60	2,240.00	7,560,581.64
4.50	93.75	317.00	20,547.00	1,729.21	1,182.60	3,380.00	7,647,178.37

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

COLLECTION DISTRICTS.	COLLECTIONS.				
	Spirits.	Tobacco.	Beer.	Oleomargarine.	Filled cheese.
1 Alabama.....	\$42,296.52	\$16,596.95	\$23,238.70	\$4,962.34	
2 Arkansas.....	58,900.07	8,885.24	21,001.53	3,166.17	
3 First California.....	4,866,918.96	272,777.66	761,152.20	154.67	
4 Fourth California.....	342,138.48	29,406.68	269,726.62		
5 Sixth California.....	448,935.92	40,501.15	274,011.52	1,974.84	
6 Colorado.....	215,704.48	44,245.27	467,583.89	4,687.30	
7 Connecticut.....	299,646.13	257,900.70	1,333,702.61	35,036.00	
8 Florida.....	262,446.98	1,101,930.52	24,699.61	2,768.68	
9 Georgia.....	80,400.06	54,775.38	144,002.57	5,034.38	
10 Hawaii.....	58,942.49	6,989.61	15,599.02	624.00	
11 First Illinois.....	709,147.55	2,112,573.42	5,198,190.87	531,326.25	\$2,741.58
12 Fifth Illinois.....	28,987,935.45	88,970.74	265,635.27	4,722.84	
13 Eighth Illinois.....	8,033,896.70	214,432.43	263,404.75	5,992.84	
14 Thirteenth Illinois.....	64,376.38	51,796.82	387,952.16	3,880.40	
15 Sixth Indiana.....	9,406,624.49	240,972.48	657,265.81	27,279.65	
16 Seventh Indiana.....	17,241,411.85	205,057.31	675,684.57	3,147.00	
17 Third Iowa.....	44,827.14	103,858.21	280,567.45	5,879.67	
18 Fourth Iowa.....	43,837.90	230,060.46	238,496.76	5,410.51	
19 Kansas.....	68,003.24	73,035.11	9,412.16	72,603.98	
20 Second Kentucky.....	3,211,842.02	166,638.49	28,820.51	422.50	
21 Fifth Kentucky.....	14,188,255.34	2,734,755.73	401,708.43	16,346.19	
22 Sixth Kentucky.....	3,764,760.07	227,315.91	281,566.96	726.50	
23 Seventh Kentucky.....	3,881,769.24	26,050.26	49,146.57	512.84	
24 Eighth Kentucky.....	3,047,336.33	2,892.66	11,711.51	183.00	
25 Louisiana.....	2,818,595.07	628,299.14	479,475.07	4,858.34	
26 Maryland.....	4,688,656.97	1,727,327.41	1,453,342.14	14,702.73	
27 Third Massachusetts.....	2,146,643.95	624,764.99	2,138,769.65	11,547.21	
28 First Michigan.....	2,299,920.99	2,128,822.15	1,151,261.35	15,583.32	
29 Fourth Michigan.....	76,277.77	165,429.14	433,546.64	12,354.35	
30 Minnesota.....	153,519.98	229,763.16	1,638,840.68	10,294.69	
31 First Missouri.....	209,664.93	4,829,764.93	3,363,475.44	28,277.79	
32 Sixth Missouri.....	1,124,839.79	67,255.30	502,667.14	6,417.50	
33 Montana.....	108,574.07	40,517.64	498,745.96	2,909.57	
34 Nebraska.....	2,088,486.65	92,861.23	448,681.76	4,316.52	
35 New Hampshire.....	54,913.89	121,604.42	287,361.52	8,002.50	
36 First New Jersey.....	68,207.21	171,527.96	148,412.84	5,350.60	
37 Fifth New Jersey.....	289,093.22	3,791,922.33	3,147,148.77	19,791.24	
38 New Mexico.....	44,512.05	6,765.83	31,956.78	357.34	
39 First New York.....	3,950,301.99	1,821,954.92	3,329,568.54	3,710.83	
40 Second New York.....	634,621.19	3,508,624.36	187,924.11	5,244.68	
41 Third New York.....	183,036.16	3,462,035.88	5,177,132.66	1,128.00	
42 Fourteenth New York.....	2,965,839.08	486,014.41	1,862,801.23	5,095.84	
43 Twenty-first New York.....	779,389.90	654,873.49	789,818.85	7,905.17	
44 Twenty-eighth New York.....	238,406.91	238,691.55	1,815,601.01	13,878.75	
45 Fourth North Carolina.....	11,534,48	658,659.09	10,764.95	437.00	
46 Fifth North Carolina.....	37,212.95	3,164,647.02	5,935.91	640.30	
47 North and South Dakota.....	52,343.33	38,034.09	78,709.76	926.50	
48 First Ohio.....	8,738,880.01	3,238,513.75	1,814,082.49	37,425.43	
49 Tenth Ohio.....	757,191.80	772,146.18	508,013.23	5,487.18	
50 Eleventh Ohio.....	51,984.28	385,328.92	469,501.99	43,320.52	
51 Eighteenth Ohio.....	230,809.82	591,726.24	1,440,693.19	14,312.34	
52 Oregon.....	382,404.66	28,578.24	230,529.88	1,094.84	12.00
53 First Pennsylvania.....	1,063,001.06	2,903,582.53	3,237,563.38	2,190.84	
54 Ninth Pennsylvania.....	514,462.78	2,152,046.66	296,608.15	172.25	
55 Twelfth Pennsylvania.....	223,623.59	398,633.80	1,450,149.08	1,965.84	
56 Twenty-third Pennsylvania.....	6,489,577.52	1,165,320.44	2,771,408.25	12,125.37	
57 South Carolina.....	15,832.30	62,541.46	5,781.12	1,616.50	
58 Tennessee.....	1,195,173.38	753,022.00	247,802.43	5,474.18	
59 Third Texas.....	58,560.24	40,021.41	554,139.18	2,838.33	
60 Fourth Texas.....	27,229.10	10,803.95	117,733.18	19,049.10	
61 Second Virginia.....	498,147.71	4,284,722.76	78,158.53	5,114.42	
62 Sixth Virginia.....	413,689.29	442,084.16	106,606.83	2,377.68	
63 Washington.....	106,757.04	46,257.05	879,204.40	1,761.77	92.75
64 West Virginia.....	297,429.38	837,206.21	319,565.21	12,653.87	
65 First Wisconsin.....	2,454,377.17	616,721.17	4,031,718.69	5,548.16	
66 Second Wisconsin.....	100,014.18	119,374.98	820,673.02	3,031.50	

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS
1909 AND 1910.

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 1910.	Total collections 1909.
			\$102,850.45		\$6,145.95	\$196,090.91	\$156,308.35
			50,294.88	89.96	3,081.84	145,339.69	89,361.27
			643,201.19	608.78	9,239.45	6,555,198.91	6,281,328.61
			1,644.00		5,796.25	641,553.99	
			55.00		203,346.44	974,655.25	
			\$3,317.68		73.56	18,002.23	5,767,495.81
			175,105.83		207.46	11,022.74	2,724,799.86
			787,284.32		1,431,224.12	1,074,734.87	8
			38,196.02		1,182.31	450,987.23	270,218.43
			159,653.61		2,138.23	209,132.51	79,107.99
			765.00		1,182.31	79,107.99	10
			2,324.70	53,487.04	1,956,316.55	23,394.59	10,025,177.71
			35,675.16		29,419,050.00	28,671,099.22	12
			\$16.40		70,667.46	1,148,248.46	1,148,248.46
			726.00		45,743.23	6,202.90	8,569,685.25
			866.00	1,767.00	39,138.33	6,345,685.88	6,345,685.88
			6.00		44,719.38	4,317.12	499,273.08
			14.00		55,519.39	5,519.39	427,116.75
			449.50		88,954.82	3,370.64	540,476.87
			597.30	1,210.90	8,227.98	405,623.17	22,913.34
					8,922.24	859.00	3,417,504.76
					161,842.85	1,649.34	17,507,240.78
					11,163.10	10,372.47	4,295,905.01
					13,070.97	586.80	3,971,130.68
					2,405.38	3,068,491.24	2,468,307.95
					148,303.73	2,650.49	4,082,353.52
					111,68	5,141,321.06	25
					411,992.07	5,676,103.69	3,631,070.39
					56.00	1,912.00	1,912.00
					882.07	178,758.88	14,56
					115.10	2,493.10	66.46
					12,146.89	8,456.72	1,949,291.96
					1,299.20	745,719.09	1,686,368.96
					126.00	5,424.10	6,965,629.84
					151.00	6,564.56	5,976,016.20
					1,952.30	6,929.90	5,976,016.20
					479,015.04	4,985.75	8,915,619.90
					2,830.00	56.00	8,012,723.95
					882.07	178,758.88	32
					115.10	2,493.10	66.46
					12,146.89	8,456.72	1,949,291.96
					1,299.20	745,719.09	1,686,368.96
					126.00	5,424.10	6,965,629.84
					151.00	6,564.56	5,976,016.20
					1,952.30	6,929.90	5,976,016.20
					479.015.04	4,985.75	8,915,619.90
					2,830.00	56.00	8,012,723.95
					882.07	178,758.88	32
					115.10	2,493.10	66.46
					12,146.89	8,456.72	1,949,291.96
					1,299.20	745,719.09	1,686,368.96
					126.00	5,424.10	6,965,629.84
					151.00	6,564.56	5,976,016.20
					1,952.30	6,929.90	5,976,016.20
					479.015.04	4,985.75	8,915,619.90
					2,830.00	56.00	8,012,723.95
					882.07	178,758.88	32
					115.10	2,493.10	66.46
					12,146.89	8,456.72	1,949,291.96
					1,299.20	745,719.09	1,686,368.96
					126.00	5,424.10	6,965,629.84
					151.00	6,564.56	5,976,016.20
					1,952.30	6,929.90	5,976,016.20
					479.015.04	4,985.75	8,915,619.90
					2,830.00	56.00	8,012,723.95
					882.07	178,758.88	32
					115.10	2,493.10	66.46
					12,146.89	8,456.72	1,949,291.96
					1,299.20	745,719.09	1,686,368.96
					126.00	5,424.10	6,965,629.84
					151.00	6,564.56	5,976,016.20
					1,952.		

E.—STATEMENT SHOWING THE COLLECTIONS, EXPENSES, AND PERCENTAGE COST OF
ENDED JUNE 30, 1909

COLLECTION DISTRICTS.	EXPENSES.		
	Salaries of collectors.	Deputies and clerks.	Office rent, stationery, etc.
1 Alabama.....	\$3,186.35	\$25,390.80	\$97.56
2 Arkansas.....	3,313.08	11,812.46	183.94
3 First California.....	4,500.00	48,338.89	1,347.26
4 Fourth California.....	4,500.00	19,017.49	178.08
5 Sixth California.....	4,500.00	12,733.18	479.88
6 Colorado.....	4,500.00	21,153.09	1,012.53
7 Connecticut.....	4,500.00	28,812.33	508.99
8 Florida.....	4,500.00	19,305.35	184.35
9 Georgia.....	3,739.44	32,663.82	496.19
10 Hawaii.....	4,198.49	6,761.31	749.56
11 First Illinois.....	4,500.00	53,673.64	888.13
12 Fifth Illinois.....	4,500.00	28,316.51	366.02
13 Eighth Illinois.....	4,500.00	25,530.80	345.08
14 Thirteenth Illinois.....	3,750.00	10,865.95	1,143.97
15 Sixth Indiana.....	4,500.00	27,013.79	651.98
16 Seventh Indiana.....	4,500.00	26,980.57	291.94
17 Third Iowa.....	3,625.00	14,811.09	116.82
18 Fourth Iowa.....	3,575.00	14,886.85	190.90
19 Kansas.....	3,893.43	17,930.21	237.29
20 Second Kentucky.....	4,500.00	23,252.70	211.45
21 Fifth Kentucky.....	4,500.00	38,653.75	898.61
22 Sixth Kentucky.....	4,500.00	20,707.75	257.55
23 Seventh Kentucky.....	4,500.00	25,480.20	530.74
24 Eighth Kentucky.....	4,500.00	27,882.48	868.71
25 Louisiana.....	4,500.00	22,542.61	283.93
26 Maryland.....	4,500.00	48,215.52	1,610.90
27 Third Massachusetts.....	4,500.00	34,547.13	8,460.80
28 First Michigan.....	4,500.00	29,104.62	414.70
29 Fourth Michigan.....	4,252.12	12,946.96	73.25
30 Minnesota.....	4,500.00	33,276.54	276.74
31 First Missouri.....	4,500.00	36,107.65	545.65
32 Sixth Missouri.....	4,500.00	23,471.06	255.54
33 Montana.....	4,500.00	17,470.30	113.02
34 Nebraska.....	4,500.00	28,321.77	303.15
35 New Hampshire.....	4,406.92	13,956.16	97.54
36 First New Jersey.....	3,820.33	10,580.00	87.23
37 Fifth New Jersey.....	4,500.00	30,913.08	1,050.93
38 New Mexico.....	3,625.55	8,104.95	96.10
39 First New York.....	4,500.00	35,699.00	297.96
40 Second New York.....	4,500.00	44,026.67	669.76
41 Third New York.....	4,500.00	42,527.94	7,814.50
42 Fourteenth New York.....	4,500.00	29,072.99	1,470.60
43 Twenty-first New York.....	4,500.00	21,339.68	2,851.05
44 Twenty-eighth New York.....	4,500.00	28,458.33	340.67
45 Fourth North Carolina.....	4,500.00	38,188.18	282.42
46 Fifth North Carolina.....	4,500.00	41,621.23	734.17
47 North and South Dakota.....	3,125.00	14,472.93	55.13
48 First Ohio.....	4,500.00	52,525.95	940.78
49 Tenth Ohio.....	4,500.00	20,819.18	473.69
50 Eleventh Ohio.....	4,500.00	16,664.90	464.14
51 Eighteenth Ohio.....	4,500.00	23,202.93	407.86
52 Oregon.....	4,500.00	14,702.36	192.85
53 First Pennsylvania.....	4,500.00	50,444.48	969.07
54 Ninth Pennsylvania.....	4,500.00	40,134.63	242.75
55 Twelfth Pennsylvania.....	4,500.00	19,689.98	151.15
56 Twenty-third Pennsylvania.....	4,500.00	39,078.70	1,034.91
57 South Carolina.....	3,125.40	18,267.00	284.41
58 Tennessee.....	4,500.00	40,966.92	1,177.92
59 Third Texas.....	4,375.44	14,326.00	110.77
60 Fourth Texas.....	3,375.00	12,497.07	188.52
61 Second Virginia.....	4,500.00	29,839.76	529.57
62 Sixth Virginia.....	4,500.00	37,016.81	762.09
63 Washington.....	4,500.00	25,883.23	1,589.08
64 West Virginia.....	4,500.00	28,455.14	347.65
65 First Wisconsin.....	4,500.00	30,829.65	301.88
66 Second Wisconsin.....	4,500.00	16,928.91	294.82

REPORT OF COMMISSIONER OF INTERNAL REVENUE.

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS
AND 1910—Continued.

Storekeepers and store-keeper-gaugers.	Gaugers.	Expenses of collecting the special excise tax on corporations.	Refunding internal-revenue collections.	EXPENSES.			
				Total expenses 1910.	Total expenses 1909.	Percentage cost 1910.	Percentage cost 1909.
\$1,488.00		\$179.50		\$30,342.21	\$33,847.27	15.47	21.65
4,526.99	\$1,306.86	34.00		21,177.33	26,770.18	14.57	29.96
28,313.30	80,754.38	209.50		163,523.33	167,903.28	2.49	2.07
9,078.30	15,456.03	186.50	\$90.00	48,505.40	44,093.41	6.80	6.87
3,432.00	6,082.65	1,040.94		28,208.65		2.90	5
1,031.00	1,830.64	645.55		30,172.81	34,767.40	3.18	4.53
4,550.66	6,388.89	528.50	546.03	45,836.00	42,614.30	1.68	2.37
4,494.20	3,463.35	522.50		32,449.75	26,074.03	2.27	2.43
3,003.22	1,699.35	342.50	208.19	42,152.71	42,486.86	9.35	15.22
1,731.25	523.25	75.00	256.25	14,295.11	12,876.82	6.84	10
4,317.00	33,738.26	15.90	3,268.73	100,401.66	95,612.86	.94	1.20
50,968.00	96,154.86			180,305.39	171,985.06	.61	.60
19,898.00	23,661.27	292.50		74,227.05	74,722.43	.87	1.18
2,461.59		289.00		18,510.51	17,921.81	3.36	14
26,554.56	33,188.36	15.10	70.00	91,993.79	94,901.66	.86	.94
32,281.70	42,288.18	374.25		106,716.64	103,433.31	.59	.68
1,792.96		23.50		20,369.37	19,846.49	4.08	4.65
1,710.53		367.70		21,105.98	20,098.43	3.36	3.70
258.00		418.20		5,700.00	28,437.13	6.47	19
49,428.64	20,071.76			156.00	97,620.55	2.86	3.39
207,559.92	91,245.74	252.70		343,110.72	330,040.99	1.96	2.09
48,387.57	23,871.42			97,724.29	93,044.66	2.27	2.22
100,740.68	29,256.80			160,533.42	157,280.64	4.04	4.55
78,520.39	28,444.16			140,515.74	129,404.65	4.58	5.24
13,070.00	12,809.69	560.50		53,785.73	54,306.70	1.32	1.06
61,755.35	45,291.22	813.19		1,370.00	163,556.18	161,414.74	1.97
16,336.40	30,525.49	365.61		100.00	94,835.43	84,928.45	1.67
3,770.00	7,638.94	6.40		45,434.66	44,832.25	.76	.82
953.55		3.25		18,229.13	17,984.53	1.98	2.25
8,574.07		404.00		47,031.35	44,069.95	1.57	2.35
8,145.55	20,076.40	13.60		100.00	69,485.69	.68	.31
18,322.32	9,469.50	528.30		56,546.72	55,049.25	2.90	3.44
727.00	2,353.24	991.00		25.00	26,179.56	24,623.83	3.22
12,655.55	9,193.77			54,996.74	50,424.65	2.90	3.64
843.00	1,309.58	1,075.18		21,588.28	20,264.03	3.08	2.07
890.00	3,850.23	331.95		18,609.74	18,414.70	3.08	4.58
950.00	6,042.03	998.78		44,569.82	42,159.79	.54	.64
636.84		356.23		10.00	12,829.67	13,852.60	10.02
6,388.00	14,440.12	410.25		121.35	61,858.68	.66	.39
2,504.00	32,812.99	1,260.25		1,265.37	85,773.67	1.22	2.08
9,456.45		431.20		25.00	64,755.60	.70	.41
8,972.00	11,585.17	426.25		200.00	56,227.01	55,064.83	1.01
6,471.40	6,755.03	495.00		42,412.16	40,655.23	1.80	2.10
2,354.40	11,521.11	476.18		47,650.09	47,317.90	1.77	2.23
1,145.85	5,169.36	276.23		49,561.04	56,044.78	1.87	2.32
4,434.77				1,270.00	52,569.17	1.61	2.70
720.75				18,373.81	15,782.56	8.43	8.98
33,701.70	73,315.77	7.17		164,991.37	164,586.52	1.13	1.16
10,184.30	9,031.15	376.75		10.00	45,395.07	43,680.59	1.92
1,964.15	5,240.25	563.00		37.50	29,433.94	30,467.76	2.73
3,080.00	8,684.22	425.20		70.00	40,570.21	45,702.30	1.31
1,252.00	1,955.22	19.35		22,251.78	22,409.49	2.99	3.94
15,274.32	37,133.44	677.50		109,998.81	113,045.25	1.28	1.61
20,328.68	8,055.61	10.45		73,272.12	74,632.91	2.41	2.55
6,738.36	7,225.35	349.20		48,654.07	38,589.54	1.72	1.97
102,410.08	46,246.29	409.10		10.00	193,689.08	180,663.34	1.60
22,220.22	2,489.63			24,386.64	29,076.49	14.69	28.71
25,249.05	15,107.08	377.00	5,937.40	93,315.37	116,258.49	3.98	4.62
16.00	3,452.27			22,280.48	22,811.71	2.59	3.61
2,203.60		50.05	181.15	18,495.39	19,079.68	5.41	10.61
12,078.40	12,524.18	297.75		59,759.66	53,301.33	1.19	61
21,570.28	8,354.16	227.50		72,755.84	76,341.79	7.19	9.17
2,997.09		497.50		15.00	35,451.90	37,711.00	2.92
5,765.05	5,920.15	118.00		80.00	45,185.99	41,745.37	3.52
13,972.40	20,733.94	40.50		70,378.37	68,932.27	.93	2.95
5,873.42		528.20		28,125.45	27,022.92	2.48	2.70

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 5 of this report, but which can not be apportioned among the several collection districts.

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Increase over previous year in number of, on which tax was paid.	23
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