61ST CONGRESS : : 3D SESSION

DECEMBER 5, 1910-MARCH 4, 1911

HOUSE DOCUMENTS

VOL. 5

WASHINGTON : : GOVERNMENT PRINTING OFFICE : : 1910

AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

J66
copy 2

61st Congress, 3d Session | HOUSE OF REPRESENTATIVES | Document No. 1045

ANNUAL REPORT OF THE

Commissioner of Internal Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1910

WASHINGTON
GOVERNMENT PRINTING OFFICE
1910

TREASURY DEPARTMENT,

Document No. 2598.

Internal Revenue.

D. OF D.
APR 25 1912

CONTENTS.

Page.

Report submitted, giving receipts, cost of collecting the internal revenues, expenditures, estimated expenses for next fiscal year, salaries, official force, etc 3–9

Objects of taxation:

Distilled spirits, fruit distilleries, fermented liquors, tobacco, Philippine tobacco products, special excise tax on corporations, oleomargarine, adulterated butter, renovated butter, filled cheese, and mixed flour 9–14

Denatured alcohol 15

Chemistry 15

Claims 15, 16

Law division 16

Stamps 17

Revenue agents and illicit distilling 17

Recommendations:

1. Salaries of collectors of internal revenue to be reclassified and a fixed scale of compensation for chief deputies and cashiers determined 18
2. Stamps for other than tax-paid spirits, charge to be made for 18
3. Oleomargarine at single rate of tax 19
4. Authorizing revenue agents and inspectors to administer oaths 19
5. Outage or wantage, law governing to be revised 19
6. Substitute officers, present status and employment to be improved by legislation 19–20

Accounts division:

Comprising statements of internal revenue receipts during the last two fiscal years compared, withdrawals for consumption, aggregate collections by collection districts, collections on Porto Rican and Philippine products, receipts by States and Territories, receipts for first three months, past and current fiscal years, compared and internal revenue receipts by fiscal years from September 1, 1862, to June 30, 1910 21–28

Assessment division:

Comprising statements of spirits remaining in distillery and general bonded warehouses at the beginning of the fiscal year 1910, produced from materials other than fruit, deposited, withdrawn tax-paid, withdrawn for scientific purposes and for use of the United States, transferred for bottling in bond, lost by leakage or evaporation, lost by casualty, removed for denaturation, transferred to manufacturing warehouses and remaining in distillery and general bonded warehouses June 30, 1910 29–53

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 31

Brandy in special bonded warehouses at the beginning of the fiscal year 1910, deposited and withdrawn during the year, used in the fortification of sweet wines 54–57

Exportation of cigars, cigarettes, manufactured tobacco and snuff in bond, exportation of playing cards in bond, fermented liquors removed from breweries in bond, drawback allowed on exported merchandise, etc 57–60

Chemistry division:

Table showing number and character of the samples received and analyzed during the fiscal year 1910 61

Claims division:

Statements of claims received and acted upon for fiscal year 1910 and for the three months ended September 30, 1910 62

Page.

Corporation tax division:
Statements relating to the collection of the special excise tax on corporations (arranged in classes) by collection districts and by States and Territories during the fiscal year 1910 63–74
Distilled spirits:
Comprising statements of grain and fruit distilleries registered and operated during the fiscal year 1910, number and capacities of, production of distilled spirits for fiscal years 1909 and 1910 compared, materials used in production of, spirits rectified, spirits gauged, fermented liquors withdrawn from breweries tax paid, etc 75–89
Law division:
Seizures, sales under section 3460, Revised Statutes, and distraint, offers in compromise, proceeds of in rem actions, etc., real estate acquired by the United States, taxes in litigation, suits and prosecutions, test cases, etc. 90–95
Miscellaneous division:
Comprising statements of oleomargarine, adulterated butter, process or renovated butter, filled cheese and mixed flour, giving operations in, production, withdrawals tax paid, withdrawals for export, lost or destroyed and remaining on hand at close of fiscal year 1910 96–102
Revenue agents division:
Expenses of revenue agents and inspectors, expert accountants under corporation tax law, work done by revenue agents and amounts expended, illicit distilleries seized, casualties to officers and employees and persons arrested, expenditures for the discovery and punishment of violators of internal-revenue laws, etc 103–105
Stamp division:
Statement of number and value of internal-revenue stamps issued during the fiscal year 1910, internal-revenue stamp paper, production of stamps and restamping 106, 107
Tobacco division:
Manufacture of tobacco products for calendar year 1909, production of manufactured tobacco, snuff, cigars, and cigarettes for past ten calendar years and quantity of leaf tobacco used, summary of cigar and cigarette manufacture, tobacco material account, tobacco production account, and opium 108–1 2

TABLES.

Table A.—Receipts from each specific source of internal revenue and the amounts refunded in each collection district, State, and Territory for the fiscal year 1910 124–165
Table B.—Statements showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year 1910 166–170
Table C.—Statements showing, by collection districts and by States and Territories, the actual number of the different kinds of special-tax payers during the fiscal year 1910 171–175
Table D.—Statement showing the internal-revenue receipts from special taxes in the several States and Territories during the fiscal year 1910 176–179
Table E.—Statement showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years 1909 and 1910 180–183

REPORT

OF 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:

---

[a] Where 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."

[b] Ninety 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.

[c] This 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
272	354,290

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	360
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	134,031,066.7
1901	99,191,721.5	1908	119,703,594.4
1902	103,304,981.5	1909	114,693,578.2
1903	112,788,168.0	1910	126,384,726.7

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 isued 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 $1\frac{2}{3}$ and $3\frac{1}{3}$ 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 $3\frac{3}{4}$-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 marters 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	.....
Grape brandy used in the fortification of sweet wines	115,876.37	145,697.25	29,820.88	.....
Total	134,868,034.12	148,029,311.54	13,161,277.42	.....
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, 36 cents per pound	5,564,396.12	7,326,194.48	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	1,920,602.65	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	56,303,496.68	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	.....

[a] Includes receipts from sale of internal revenue stamps affixed to Philippine products as follows: $257,566.47 from cigars weighing more than 3 pounds per thousand, $6,804.93 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 $265,171.80.

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	18,342.00	.....	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)	3,380.00	2,240.00	.....	1,140.00
Total	38,450.70	37,350.70	.....	1,100.00
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	2,341.67	612.46	.....
Total	122,164.75	121,554.73	.....	610.02
BANKS, BANKERS, ETC.				
Bank circulation	.....	.....	.....	.....
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	$20,959,783.74	.....
Opium	.....	.....	.....	.....
Playing cards	$502,252.58	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	21,972,681.30	21,038,959.07	.....
Aggregate receipts	246,212,719.22	a289,957,220.16	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, figs, and cherries.....galls..	1,850,700	2,204,184	353,484	.....
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....galls..	114,799,465	126,453,592	11,654,127	.....
Fermented liquors.....bbls..	56,303,497	59,485,117	3,181,620	.....
Cigars weighing more than 3 pounds per thousand.....No..	6,752,572,953	7,140,229,837	387,656,884	.....
Cigars weighing not more than 3 pounds per thousand.....No..	1,030,738,500	a 1,073,126,667	42,388,167	.....
Cigarettes weighing not more than 3 pounds per thousand.....No..	6,086,291,908	b 7,863,215,808	1,776,923,900	.....
Cigarettes weighing more than 3 pounds per thousand.....No..	19,149,270	c 21,532,707	2,383.437	.....
Snuff.....lbs..	27,019,628	d 31,969,111	4,949,483	.....
Tobacco, chewing and smoking.....do..	388,757,320	e 436,608,898	47,851,578	.....
Oleomargarine.....do..	90,621,844	f 139,755,426	49,133,582	.....
Filled cheese.....do..	151,102	234,158	83,056	.....
Adulterated butter.....do..	133,417	156,607	23,190	.....
Process or renovated butter.....do..	48,174,216	47,685,224	.....	488,992

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

b Includes 6,619,418,584 cigarettes at $1.08, 1,102,019,296 cigarettes at 54 cents, and 141,777,928 cigarettes at $1.25 per thousand.

c Includes 120,000 cigarettes at $3.60 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 136,263,448 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: 44,584 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 $3 per thousand, and 1,200 pounds tobacco at 6 cents per pound: and on account of Philippine products as follows: 85,855,490 cigars at $3 per thousand, 929,204 cigarettes at $1.08 per thousand, 10,134, 685 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	Claude 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. Rennick	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	1,982,386.45
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	919,698.39
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	704,663.34
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 H. 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 H. Moore	244,051.50
Do	Willis G. Bowland	832,558.57
Eighteenth Ohio	Frank McCord	1,117,347.71
Do	Alfred N. Rodway	1,984,510.59
District of Oregon	David M. Dunne	743,981.61
First Pennsylvania	William McCoach	8,569,677.33
Ninth Pennsylvania	Henry L. Hershey	3,039,705.41
Twelfth Pennsylvania	Griffith T. Davis	2,236,115.97
Twenty-third Pennsylvania	Daniel B. Heiner	12,116,471.59
District of South Carolina	Micah J. Jenkins	167,046.92
District of Tennessee	Robert S. Sharp	1,825,425.04
Do	William A. Dunlap	516,930.77
Third Texas	Webster Flanagan	860,722.60
Fourth Texas	Philemon B. Hunt	342,038.22
Second Virginia	Marion K. Lowry	5,022,923.18
Sixth Virginia	L. P. Summers	1,012,247.30
District of Washington	Benjamin D. Crocker	340,890.42
Do	Millard T. Hartson	874,240.42
District of West Virginia	George E. Work	1,593,868.92
First Wisconsin	Henry Fink	7,553,327.40
Second Wisconsin	Frank R. Bentley	1,135,366.53
Philippine Islands	[a] John S. Hord	181,762.75
Do	[a] Ellis Cromwell	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	Missouri	10,864,911.86
Georgia	450,987.23	Montana	397,320.33
Hawaii	209,132.51	Nebraska	2,742,756.02
Idaho	108,925.17	Nevada	90,731.21
Illinois	49,165,272.73	New Hampshire	416,114.55
Indiana	28,885,240.02	New Jersey	8,834,216.53
Iowa	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.	Aggeegate collections.	State, Terrytory, 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	6,043,086.33
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		
Tennessee	2,342,355.81	Total	289,957,220.16

[a] 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, $23,003.85; 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	.....
Rectifiers (special tax)	121,708.48	117,225.11	.....	$4,483.37
Retail liquor dealers (special tax)	2,556,308.34	2,494,659.29	.....	61,649.05
Wholesale liquor dealers (special tax)	328,192.20	336,975.57	8,783.37	.....
Manufacturers of stills, and stills and worms manufactured	1,068.34	1,425.84	357.50	.....
Stamps for distilled spirits intended for export	481.00	483.70	2.70	.....
Case stamps for distilled spirits bottled in bond	51,658.00	62,128.00	10,470.00	.....
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	68,220.84	.....	$9,979.18
Retail dealers in malt liquors (special tax)	214,824.14	192,566.69	.....	22,257.45
Wholesale dealers in malt liquors (special tax)	282,118.57	281,670.21	.....	448.36
Total	18,041,969.64	19,356,485.63	1,314,515.99	.....
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter	75,733.00	70,466.51	.....	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)	8,100.00	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)	66,364.00	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	360,140.35	68,173.69	.....
ADULTERATED BUTTER.				
Adulterated butter, manufactured or sold, etc.	2,116.20	4,801.10	2,684.90	.....
Manufacturers of adulterated butter (special tax)	7,142.00	1,750.00	.....	5,392.00
Retail dealers in adulterated butter (special tax)	136.00	720.00	584.00	.....
Wholesale dealers in adulterated butter (special tax)	480.00	680.00	200.00	.....
Total	9,874.20	7,951.10	.....	1,923.10
PROCESS OR RENOVATED BUTTER.				
Process or renovated butter, manufactured or sold, etc.	34,340.95	27,530.65	.....	6,810.30
Manufacturers of process or renovated butter (special tax)	1,516.67	983.34	.....	533.33
Total	35,857.62	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	6,123,759.01	5,897,588.41	.....
Aggregate receipts	65,176,629.42	77,578,481.97	12,401,852.55	.....

a 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	$124,326,475.32
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	161,004,989.67
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	251,665,950.04
1884	121,590,039.83	1909	246,212,719.22
1885	112,421,121.07	1910	289,957,220.16
1886	116,902,869.44		
1887	118,837,301.06	Total	8,322,548,542.07

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		
Missouri	928,513.41	Total	28,823,264.77
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)	215,120.54	203,396.86	.....	11,723.68
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts, which have been collected; taxes previously abated; also fines, penalties, and forfeitures, and costs paid to collectors by order of court or by order of the Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58)	449,323.14	452,664.30	3,341.16	.....
Total	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	1,170.79	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	90,605.55	876,413.61
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	524,795.33
Delaware [c]	4,237.51	18,685.58	16,588.45	2,204.95	1,736.62	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	124,073.56
Idaho [d]	3,753.78	943.26	2,919.70	6,167.23	5,640.04	19,424.01
Illinois	135,133.33	610,202.30	1,108,766.00	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	48,338.58	49,726.69	17,790.99	8,231.00	148,363.73
Maine [e]	12,694.64	17,588.93	119,387.49	8,791.20	4,833.81	163,296.07
Maryland	34,537.85	192,948.66	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	47,695.53	745,717.09
Michigan	39,452.99	75,079.32	366,553.64	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
Mississippi [f]	20,972.36	3,000.00	10,000.00	5,640.47	3,000.00	42,612.83
Missouri	80,596.32	140,185.72	194,676.89	195,083.44	47,231.55	657,773.92
Montana	11,558.24	3,556.82	9,551.53	11,380.88	8,660.85	44,708.32
Nebraska	15,127.87	11,207.23	38,547.36	27,129.02	11,526.15	103,537.63
Nevada [g]	11,966.09	2,636.60	10,216.35	7,390.59	2,473.45	34,683.08
New Hampshire	3,239.57	1,320.42	19,699.72	1,128.69	1,373.28	26,761.68
New Jersey	134,369.53	200,517.70	722,049.51	39,405.54	56,944.87	1,153,287.15
New Mexico	2,847.53	4,255.64	1,328.16	4,837.23	200.55	13,469.11
New York	797,133.99	1,135,215.46	1,407,219.77	220,374.07	196,890.09	3,756,833.38
North Carolina	5,174.13	9,292.18	21,573.70	3,145.01	616.83	39,801.85
North Dakota [h]	7,422.16	874.53	5,627.07	9,502.10	3,132.66	26,558.52
Ohio	78,553.26	475,747.14	729,987.56	75,301.23	140,537.91	1,500,127.10
Oklahoma [i]	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	19,385.66	21,706.46	111,854.25
Pennsylvania	326,154.13	1,196,962.40	1,505,602.84	83,559.19	132,645.24	3,244,923.80
Rhode Island [j]	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 [h]	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	368,242.85
Utah [d]	8,638.79	5,727.91	55,792.04	18,476.43	5,999.75	94,634.92
Vermont [e]	15,712.71	8,865.05	12,490.47	586.52	166.42	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	521,285.80
Wyoming [l]	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 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			272,245.1		279,406.8
4th California	3,561.7						3,561.7
Connecticut	17,360.3		64,023.1				81,383.4
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		8,719.1		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	56,949,428.3						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		7,138.7		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		10,648.6		87,075.6	7,791.6	891,631.7
New Hampshire		32,305.9					32,305.9
1st New York			283.0		47,693.8	46,533.9	94,510.7
14th New York	575,522.3		555.5		23,318.6	17,642.1	617,038.5
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	68,080.3						68,080.3
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					5,079.1	2,087,228.1
3d Texas				704.6			704.6
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	523,929.0		10,851.8		44,574.2	17,544.9	596,899.9
Total	223,932,221.5	1,098,077.3	175,360.9	1,925.9	1,241,682.7	268,967.3	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	2,628.3	43,373.4
Hawaii	9,314.4		1,016.9		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						8,181.4
Total	2,164,297.5	10,250.6	6,118.1		229,375.2	13,157.0	2,423,198.4
Grand total	226,096,519.0	1,108,327.9	181,479.0	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 CISTERN 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						27,705.7
1st California		a 9,498.7	13,190.4		2,067,168.7		2,089,857.8
6th California						117,300.5	117,300.5
Connecticut	6.9		108,692.0				108,698.9
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		500.4
5th Illinois	11,042,835.7		878,971.9	2,638.9	13,964,655.1	2,591,492.9	28,480,594.5
8th Illinois	1,426,587.1		69,875.2	71.2	6,172,384.2	1,455,710.8	9,124,628.5
6th Indiana	3,859,045.7		158,909.2	190,096.4	4,434,751.7	473,563.5	9,116,366.5
7th Indiana	4,907,094.5		287,095.1	12,908.6	10,104,683.4	744,991.9	16,056,773.5
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	13,408.7	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	7,017,505.2	8,869,831.7
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	2,376,164.9
1st Missouri	47,175.5						47,175.5
6th Missouri	263,784.5						263,784.5
Montana	8,721.1						8,721.1
Nebraska	810,469.8		44,276.8		1,192,826.6	301,045.8	2,348,619.0
1st New York			122,134.7		3,716,785.3	1,203,512.5	5,042,432.5
14th New York	897,384.5		396,051.7	236.3	1,306,795.9	215,790.6	2,816,259.0
21st New York	614,056.1		7,344.5		194,410.1	22,354.6	838,165.3
5th North Carolina	1.8						1.8
1st Ohio	5,846,376.7		406,637.9	582.9	1,667,743.5	278,949.4	8,200,290.4
10th Ohio	913,497.6		1,451.8				914,949.4
18th Ohio	91,958.1						91,958.1
1st Pennsylvania	656,903.6						656,903.6
9th Pennsylvania	320,246.6						320,246.6
12th Pennsylvania	140,023.1						140,023.1
23d Pennsylvania	8,191,949.0				9,584.9		8,201,533.9
Tennessee	610,691.5					1,236.5	611,928.0
2d Virginia	591,677.4						591,677.4
6th Virginia	359,662.5						359,662.5
West Virginia	197,413.9						197,413.9
1st Wisconsin	192,875.4		278,376.0		1,122,501.0	542,828.4	2,136,580.8
Total	82,463,894.0	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				1,782,496.1	2,305,894.0
Total production	82,463,894.0	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 "okolchoa."

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 WAREHOUSES.							
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	7,166,856.0
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	58,311,043.1	683,616.4	2,999,476.5	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	38,342.6	.....	38,342.6
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.
	Gallons.	*Gallons.*
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	6,365,839.0	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 fiscal 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	653,687.2	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	704,986.4	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	10,862,035.6	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	518.4	635,056.0
8th Illinois	55,643.9	.....	.....	.8	32,042.4	518.6	88,205.7
6th Indiana	220,039.1	.....	.8	1,185.9	20,473.9	114.1	241,813.8
7th Indiana	82,205.9	.....	2.5	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	586,378.2	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	.....	42,294.1
1st Michigan	.....	.....	.....	.....	594.2	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						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					9,744.6	78.3	9,822.9
14th New York	42,929.1		8.1		7,783.6	857.8	51,578.6
21st New York	43,020.5		31.6		468.5	7.9	43,528.5
28th New York	1,864.8						1,864.8
4th North Carolina	462.5						462.5
5th North Carolina	2,841.8						2,841.8
1st Ohio	430,314.3		398.0		7,441.1	7.0	438,160.4
10th Ohio	117,997.1		13.4				118,010.5
11th Ohio	1,834.4						1,834.4
18th Ohio	13,035.9						13,035.9
1st Pennsylvania	210,257.0						210,257.0
9th Pennsylvania	98,421.6						98,421.6
12th Pennsylvania	16,432.0						16,432.0
23d Pennsylvania	1,404,396.0		51.2				1,404,447.2
South Carolina	8.6						8.6
Tennessee	94,795.2					113.9	94,909.1
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	32,527.0
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	11,295.0						11,295.0
5th Kentucky	55,194.0	269.7					55,463.7
7th Kentucky	22,914.1						22,914.1
6th Missouri	69,964.3	136.1			21.6	21.2	70,143.2
Oregon	16,106.6	79.1			336.9	37.1	16,559.7
23d Pennsylvania	1,575.3						1,575.3
2d Virginia	827.9						827.9
Total	477,914.7	1,220.5	162.7		4,758.2	391.3	484,447.4
Grand total	10,798,640.0	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			145.4			145.4
Fifth 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.
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			5,104.7		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	5,680.1			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				527.5	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	382.6
Seventh Kentucky	2,760.9
Eighth Kentucky	1,261.8
Twenty-third Pennsylvania	4,294.3
Tennessee	1,519.8
West Virignia	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		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	.5	180.5	89.1	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	5.1			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			270.8
Sixth Missouri		1,955.0		1,955.0
Total	427.8	19,388.3	3,489.7	23,305.8
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 CISTERN 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	87,729.5	116,075.2
Eighth Illinois	.....	122,796.3	559,875.6	682,671.9
Louisiana	.....	27,923.0	6,222,705.0	6,250,628.0
Third Massachusetts	5,703.9	292,392.2	.....	298,096.1
First New York	.....	212,777.0	.....	212,777.0
First Wisconsin	.....	.....	46,897.4	46,897.4
Total	5,703.9	1,252,794.9	7,034,356.4	8,292,855.2
REMOVED FROM GENERAL BONDED WAREHOUSES.				
First California	.....	7,024.2	.....	7,024.2
Hawaii	.....	97.3	.....	97.3
Total	.....	7,121.5	.....	7,121.5
REMOVED FROM CISTERN 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	.....	.....	110,636.6
Third Massachusetts	412,761.3	.....	693,750.5	1,106,511.8
Total	523,397.9	.....	1,782,496.1	2,305,894.0
Grand total	529,101.8	1,259,916.4	8,816,852.5	10,605,870.7

STATEMENT SHOWING THE QUANTITY (IN WINE GALLONS) OF DENATURED ALCOHOL PRODUCED AT AND SHIPPED FROM DENATURING BONDED WAREHOUSES: ALSO, ALCOHOL REDENATURED AT RESTORING AND REDENATURING PLANTS DURING THE FISCAL YEAR ENDED JUNE 30, 1910.

District.	No. in district.	Denaturing bonded warehouses.										Restoring and redenaturing plants.	
		On hand July 1, 1909.		Produced.		Shipped to manufacturers.		Shipped to dealers.					
								Completely denatured.			Specially denatured.		
		Completely denatured.	Specially denatured.	Completely denatured.	Specially denatured.	Completely denatured.	Specially denatured.	Wholesale dealers.	Retail dealers.	Others.	Bonded dealers.	No. in district.	Restored and specially denatured.
First California	1	5,337.46		a 293,935.73	33,030.19		33,030.19	296,309.48					
6th California	1			b 70,105.28				54,876.74					
Connecticut												1	102,789.63
5th Illinois	2		322.29	265,511.32	426,418.90	40,624.54	287,892.34	210,655.09	4,820.24	9,411.45	138,848.85		
6th Indiana	1			122,613.51	255,285.39	56,606.10	255,285.39	31,454.66	241.44	34,311.31			
6th Kentucky	1				77,210.89		77,210.89						
Louisiana	1			1,953,764.39	1,580,364.13	13,614.11	391,972.09	1,940,150.28			1,188,392.04		
Maryland	(c) 1			d 1,930.44				1,903.75					
Massachusetts	2	2,466.14	8,131.87	e 353,849.45	f 487,657.73	109,231.33	484,364.57	238,488.44	5,366.87		5,843.86		
5th New Jersey	1				130,397.45		130,397.45						
1st Wisconsin	1			15,214.43	11,737.87	1,289.52	11,737.87	12.818.44	525.24	581.23			
Total	12	7,803.60	8,454.16	3,076,924.55	g 3,002,102.55	221,365.60	1,671,890.79	2,786,656.88	10,953.79	44,303.99	1,333,084.75	1	102,789.63
Statement for year ended June 30, 1909	12	3,524.68	7,972.60	2,370,839.70	2,185,579.15	195,946.73	1,539,446.73	2,106,048.94	9,204.33	55,360.78	645,650.86	1	87,477.16

a 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.
d On hand in casks, June 30, 1910, completely denatured alcohol, 26.69 gallons.
e On hand in casks, June 30, 1910, completely denatured alcohol, 3,228.95 gallons.
f On hand in casks, June 30, 1910, specially denatured alcohol, 5,581.17 gallons.
g Including 354,429.60 gallons rum denatured in Massachusetts and Kentucky.

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 restored on manufacturers' premises.	Number in district.	Quantity received.	Recovered and restored 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	38	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	1,186.13		
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	82,083.09	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	2,303.10		
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	7,587.01	7,365.55	689	16,882.78		
4th Iowa				2	668.21			5	10,333.75	8,665.03	572	23,438.27		
Kansas				1	15,028.94			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	95.75						37	436.44		
8th Kentucky											30	513.24		
Louisiana	1	1,155.50		1	831.37			7	86,551.97	85,907.72	219	63,516.73		
Maryland	17	33,172.57		11	10,795.94	2,278.94		14	108,100.10	105,650.63	333	32,816.40		
3d Massachusetts	113	260,904.63		63	229,950.12		3,696.88	66	485,676.15	450,980.07	1,490	188,869.08	3	146,584.57
1st Michigan	6	48,191.52		18	61,839.75	166,143.77		3	47,984.22	46,525.52	437	44,286.97	1	9,221.73
4th Michigan	16	21,309.73		25	38,431.53			5	20,942.18	21,612.49	348	9,809.93	1	24,877.79
Minnesota	6	992.86		6	13,056.02			13	105,588.44	96,330.37	584	45,445.76	1	11,919.65
1st Missouri	1	5,713.87	36,208.60	19	145,680.00			6	76,214.55	70,949.12	264	19,668.48	1	4,643.24
6th Missouri				1	863.06			11	46,140.09	41,728.77	285	14,728.63		
Montana								4			297	12,215.78		

Nebraska				2	7,975.93			5	24,743.61	20,215.03	583	17,470.59		
New Hampshire	14	4,290.23		7	11,203.61			16	22,134.85	22,445.85	1,008	36,981.86		
1st New Jersey	10	11,056.05		5	6,230.03			3	1,240.43	1,240.43	255	4,925.74		
5th New Jersey	69	163,094.08		45	494,706.66	474,687.96		11	36,311.63	46,891.06	426	25,205.29		
New Mexico											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			34	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	31,162.55	31,120.64	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	40,364.50	31,458.37	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	12,619.04		3	1,128.32						204	8,394.77		
23d Pennsylvania	13	2,860.00		9	75,686.93			6	37,770.59	34,405.26	233	12,142.30	1	78,630.83
South Carolina								1	704.48	704.48	91	5,198.45		
Tennessee				6	1,531.61			4	5,221.19	5,240.14	148	6,135.77		
3d Texas								6	8,710.47	8,484.89	302	4,190.31		
4th Texas	1	107.33		1	48.00			5	5,296.41	4,722.55	220	3,254.65		
2d Virginia	2	2,638.22		11	15,765.56			6	1,952.23	1,952.23	98	5,780.53		
6th Virginia				10	657.74			4			215	3,833.66		
Washington								10	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	43,006.84	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	[a]1,175,127.80	36,208.60	674	[b]2,986,597.49	658,750.46	98,656.68	581	[c]4,040,121.35	[c]3,892,361.67	21,304	[b]1,800,179.95	24	[d]1,418,186.11

[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		1,917.3		2,809.3
Seventh Indiana	3,348.7		142.8	716.6	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			2.9	4.2
Third Massachusetts		1,103.9	2.0		1,105.9
Twenty-first New York	.1				.1
Fourth North Calorina	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		6.0
Fifth Illinois				2.0	92.7	94.7
Sixth Indiana				7.5		7.5
Seventh Indiana				.4		.4
Kansas		1,638.3				1,638.3
Second Kentucky	28.2			27.5		55.7
Fifth Kentucky				1.3	1,181.5	1,182.8
Sixth Kentucky					332.8	332.8
Seventh Kentucky		71.0		1.6		72.6
Eighth Kentucky	1,826.7			7.3	49.2	1,883.2
Louisiana				4.2		4.2
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		30,025.9		2.1	651.7	30,679.7
Eighteenth Ohio	11,407.7					11,407.7
First Pennsylvania				1.9		1.9
Ninth Pennsylvania				.5		.5
Twenty-third Pennsylvania				10.2	190.7	200.9
South Carolina			95.4			95.4
Tennessee	12,024.7			31.1	95.1	12,150.9
Sixth Virginia		468.9			788.2	1,257.1
First Wisconsin				2.2		2.2
Total	26,484.9	32,204.1	95.4	107.9	3,381.9	62,274.2
GENERAL BONDED WAREHOUSE.						
First California					47.0	47.0
Total	26,484.9	32,204.1	95.4	107.9	3,428.9	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		5,713.8	305.2	1,505,875.2		1,511,894.2
Fourth California	2,713.3					2,713.3
Connecticut			3,585.2			3,585.2
Fifth Illinois	558,275.4		1,324.4	578,006.4	25,186.1	1,162,792.3
Eighth Illinois	95,078.8			42,557.3	1,268.5	138,904.6
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				54,371.6	28,367.3	82,738.9
Maryland	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	83,554.8		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	560.6		150,752.0		162,259.2
4th California	194.5						194.5
Connecticut	13,878.8		44,464.9				58,343.7
Florida	7,569.6						7,569.6
Georgia	44,141.0			522.3			44,663.3
Hawaii		9,493.7					9,493.7
1st Illinois	94,267.6						94,267.6
5th Illinois	10,821,054.4		3,935.0		67,547.3	47,700.6	10,940,237.3
8th Illinois	1,825,241.3		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	3,692.6	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		6,021.6		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	20,285.6		145,669.4		882,421.1
1st Michigan					124,184.2	98,181.3	222,365.5
1st Missouri	62,119.0						62,119.0
6th Missouri	978,238.2						978,238.2
Montana	21,492.9						21,492.9
Nebraska	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	876,445.5
21st New York	1,460,231.3		799.7	219.9	79,159.1	7,141.7	1,547,551.7
28th New York	10,012.0						10,012.0
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	7,220.8	594,401.2
Total	228,226,727.3	808,156.6	155,867.3	8,564.3	1,565,010.3	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		981.7		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	2,285,680.5
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. 723, 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.]

Distilled spirits.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES.							
DR.							
Remaining in warehouses July 1, 1909	223,932,221.5	1,098,077.3	175,360.9	1,925.9	1,241,682.7	263,967.3	226,718,235.6
Produced and deposited in distillery warehouses during the year	82,463,894.0	1,730,551.8	2,985,435.5	206,534.3	50,703,845.9	15,841,370.9	153,931,632.4
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries		523,397.9				1,782,496.1	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	382,955,762.0
CR.							
Withdrawn on payment of tax during the year	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
Tax paid and bottled in bond	8,979,187.2	6,572.2					8,985,759.4
Lost by leakage or evaporation during the year	10,320,725.3	44,641.0	4,292.7	1,304.4	210,006.2	4,171.5	10,585,141.1
Withdrawn for scientific purposes and use of the United States	1,290.3				1,611,146.5	390,760.1	2,003,196.9
Withdrawn for denaturation from distillery warehouses and storage tanks in distillery warehouses		5,703.9			1,252,794.9	7,034,356.4	8,292,855.2
Removed for denaturation direct from cistern rooms of distilleries		523,397.9				1,782,496.1	2,305,894.0
Withdrawn for export in packages	85,496.4	1,254,157.1	244.5		177,366.7	18,599.8	1,535,864.5
Transferred to bottling warehouses for bottling in bond for export	30,461.5						30,461.5
Lost by casualty, etc., during the year	61,165.0	1,103.9			2.4	2.9	62,274.2
Withdrawn for transfer to manufacturing warehouses	33,225.6	19,290.9	771.5	716.6	42,374.3	7,087.2	103,466.1
Withdrawn for transfer to general bonded warehouses	3,026,891.0	28,042.3	52,292.5		2,338,747.1	96,709.2	5,542,682.1
Remaining in warehouses June 30, 1910	228,226,727.3	808,156.6	155,867.3	8,564.3	1,565,010.3	458,668.3	231,222,994.1
Total	306,396,115.5	3,352,027.0	3,160,796.4	208,460.2	51,945,528.6	17,892,834.3	382,955,762.0

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.

Distilled spirits.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
GENERAL BONDED WAREHOUSES.							
DR.							
Remaining in warehouses July 1, 1909	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	.....	2,331,333.1	97,001.7	5,508,875.1
Deposited during the year from general bonded warehouses in other districts	52,663.0	.....	.....	.....	32,959.8	.....	85,622.8
Excess ascertained on regauge	9.3	2.2	.....	.....	8.7	2.1	22.3
Total	5,219,075.2	35,987.6	58,818.2	.....	2,593,676.8	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	85,205.7	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	.....	.....	.....	.....	7,121.5	.....	7,121.5
Withdrawn for export	3,663.7	.....	.....	.....	.....	.....	3,663.7
Withdrawn for transfer to manufacturing warehouses	11,278.6	.....	769.4	.....	12,260.7	.....	24,308.7
Withdrawn for transfer to other general bonded warehouses	47,748.5	.....	.....	.....	27,601.1	.....	75,349.6
Lost by casualty and tax paid	47.0	.....	.....	.....	.....	.....	47.0
Remaining in general bonded warehouses June 30, 1910	1,997,897.7	12,111.9	5,737.5	.....	248,859.3	21,074.1	2,285,680.5
Total	5,219,075.2	35,987.6	58,818.2	.....	2,593,676.8	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.
	Gallons.	*Gallons.*
Actually remaining in distillery warehouses July 1, 1909	226,718,235.6	
Actually remaining in general bonded warehouses July 1, 1909	2,423,198.4	
		229,141,434.0
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	139,832.5	
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for July 1, 1909	10,500.8	
		864,528.6
Deposited in distillery warehouses during the year	153,931,632.4	
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	
		161,832,046.6
Aggregate		391,838,009.2
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	2,003,196.9	
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	
Withdrawn free of tax from general bonded warehouses for denaturation	7,121.5	
Removed from cistern rooms of distilleries direct to denaturing warehouses	2,305,894.0	
Withdrawn from distillery warehouses for bottling in bond for export	30,461.5	
Loss allowed on account of leakage in transportation for export from distillery warehouses	392.3	
Loss allowed on account of leakage in transportation for export from general bonded warehouses	1.6	
Tax paid on loss or leakage in transportation for export from distillery warehouses	10.5	
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	5,331.4	
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	
		157,949.423 2
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	
		379,911.4
Remaining in distillery warehouses June 30, 1910	231,222,994.1	
Remaining in general bonded warehouses June 30, 1910	2,285,680.5	
		233,508,674.6
Aggregate		391,838,009.2

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	.....	199,969.3
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.	Withdrawn 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	168,742,430.5
1903	141,776,202.1	112,788,168.0	6,183,552.6	1,542,251.7	188,350,778.1
1904	134,311,952.0	110,033,305.6	6,244,628.9	1,739,910.0	195,135,925.8
1905	147,810,794.3	115,994,857.5	6,480,248.1	2,386,730.9	215,557,323.6
1906	145,666,125.1	122,617,943.1	7,484,992.4	1,475,476.2	226,735,828.8
1907	168,573,913.2	134,031,066.7	9,127,207.7	1,586,602.6	245,438,816.0
1908	127,140,924.7	119,703,594.4	8,762,311.4	1,383,151.5	235,026,128.2
1909	133,450,755.1	114,693,578.2	9,808,124.6	1,489,525.2	229,141,434.0
1910	156,237,526.4	126,384,726.7	11,069,588.5	1,569,989.7	233,508,674.6

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		14,980.7	9,507.5
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	14,005.7
Seventh Indiana			288.5	1,162.5	1,245.4	354.2
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	1,379,258.9	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	42,893.8	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	106,544.1	217,593.2	238,390.1	469,246.3	529,987.1
Third Massachusetts	282.0	12,385.9	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	1,647.4		4,796.9	4,424.4
New Hampshire					483.3	471.2
Fourteenth 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	
Fifth North Carolina					2,071.6	2,519.8
First Ohio	3,366.9	17,004.1	59,652.1	36,516.8	98,484.6	38,350.1
Tenth Ohio				667.8	2,302.5	
Eleventh Ohio		186.5	975.6			326.7
Eighteenth Ohio				387.4	1,233.8	1,922.7
First Pennsylvania	3,584.1	26,904.0	219,431.1	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
Twelfth Pennsylvania			237.5	8,637.9	24,644.5	8,611.1
Twenty-third Pennsylvania	365.0	76,895.9	239,341.3	189,581.0	462,313.6	459,899.5
Tennessee	649.7	5,936.0	9,436.2	7,780.6	12,887.8	19,754.7
Sixth Virginia		473.1	467.5	1,051.2	5,131.2	5,171.0
West Virginia		2,053.6	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	565,553.5	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	335.7	465.2	2,275.0		3,390.2	
Hawaii			1,989.1		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			703.0	1,180.6	2,229.4	524.3
Twenty-third Pennsylvania			1,790.1	413.0		
Second Virginia						189.9
Total	1,752.4	15,512.0	156,806.6	7,324.4	146,063.1	11,967.1
Grand total	69,568.0	581,065.5	4,408,886.0	969,425.8	5,601,216.2	1,962,538.9

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		
Fourth California					52.9	
Connecticut			1,143.9	513.1	1,763.3	6,811.8
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	689,656.9	497,691.1
Eighth Illinois	4,943.3	28,147.8	76,566.6	36,487.4	42,419.9	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	5,359,291.3	1,554,061.5	10,085,108.3	1,085,268.9
Sixth Kentucky	786,445.1	72,103.6	1,514,560.6	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	1,982,060.9	318,816.4	3,406,198.9	97,810.4
Louisiana			3,605.1	6,319.4	15,699.8	78,850.6
Maryland	1,354,804.5	848,468.4	2,480,001.7	1,238,321.9	3,728,738.0	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	120,864.8	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	2,967.2
First New York				92.9		
Fourteenth New York	6,294.9	1,406.8	2,344.4	1,343.5	18,456.9	16,388.7
Twenty-first New York	114,521.1	37,477.5	171,472.5	325.6	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	198,442.6	229,869.3	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	752,341.9	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	95,325.4	63,585.7	121,397.3	58,127.6
First Wisconsin	4,672.8	3,532.8	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	35,625,330.5	6,662,290.0
GENERAL BONDED WAREHOUSES.						
First California	120,039.8	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	8,066.6	22,201.3	1,088.2
Oregon	6,671.7	3,159.3	12,717.6	1,568.0	22,807.7	95.4
Twenty-third Pennsylvania	1,384.0	4,776.3	1,598.0			
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	3,623,666.8	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						6,608.4
Arkansas	4,186.8	44.4		6,427.3	9,837.5	20,638.3
First California		5,869.2		103.4	156,286.6	162,259.2
Fourth California	141.6					194.5
Connecticut	185.1	3,845.4	15,874.5	13,142.0	14,827.3	58,343.7
Florida				1,408.9	6,160.7	7,569.6
Georgia	3,652.3	526.7	1,774.5		1,493.6	44,663.3
Hawaii			95.1	849.6	8,549.0	9,493.7
First Illinois						94,267.6
Fifth Illinois	558,632.9	971,358.8	1,360,304.2	1,954,573.1	3,866,007.9	10,940,237.3
Eighth Illinois	48,587.9	212,657.3	389,774.3	164,850.7	1,065,528.9	2,166,805.2
Sixth Indiana	302,639.0	386,132.5	729,784.3	562,065.2	1,705,204.9	4,447,286.8
Seventh Indiana	23,949.1	42,450.2	129,526.5	187,524.8	802,182.6	1,280,442.5
Second Kentucky	1,622,617.2	399,737.4	2,630,329.4	880,947.6	3,649,170.8	15,337,747.1
Fifth Kentucky	4,708,032.4	759,178.3	10,695,832.5	2,184,439.8	14,870,910.1	58,032,932.9
Sixth Kentucky	1,202,181.8	72,454.0	2,365,090.3	650,661.8	4,206,451.5	13,881,347.0
Seventh Kentucky	2,590,666.3	523,177.1	4,435,718.9	1,239,023.3	5,058,742.3	25,941,855.3
Eighth Kentucky	1,117,929.3	137,305.7	2,503,092.8	260,349.1	2,760,334.3	17,246,848.5
Louisiana	63,470.9			174.7	114,022.6	336,496.3
Maryland	1,601,025.0	698,384.3	2,562,543.9	891,671.7	2,684,643.5	20,323,622.6
Third Massachusetts	57,589.5	30,971.8	83,812.4	68,872.9	365,577.5	882,421.1
First Michigan					222,365.5	222,365.5
First Missouri	1,627.5	3,461.8	7,037.0	7,835.3	32,081.0	62,119.0
Sixth Missouri	114,278.3	20,419.4	222,660.4	11,581.3	244,333.2	978,238.2
Montana	4,170.4	239.5	6,304.2	1,696.4	7,024.7	21,492.9
Nebraska	66,418.8	1,853.8	134,800.1	115,420.4	546,633.6	982,798.2
New Hampshire	10,090.8					21,485.2
First New York			89.5	970.9	232,182.5	233,335.8
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	1,547,551.7
Twenty-eighth New York						10,012.0
Fifth North Carolina	275.7	2,214.8				9,053.3
First Ohio	646,730.5	358,129.4	1,325,592.7	1,028,131.4	2,085,586.1	8,181,524.4
Tenth Ohio	468,700.1	248,782.7	503,174.4	262,718.1	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	252,254.6
First Pennsylvania	430,930.9	109,655.7	313,504.1	78,807.4	576,960.1	4,574,497.0
Ninth Pennsylvania	187,551.4	99,960.7	242,451.3	84,220.3	217,475.1	1,712,524.7
Twelfth Pennsylvania	84,207.7	137,108.8	127,704.2	100,045.6	36,599.8	1,260,543.6
Twenty-third Pennsylvania	3,169,990.0	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	111,179.7	222,243.1	279,780.0	65,399.5	1,580,641.6
Third Texas		365.8	338.8			704.6
Second Virginia	44.1			1,903.9	23,881.6	25,922.4
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	124,899.3	50,138.2	144,778.7	1,062,278.2
First Wisconsin	78,808.6	16,528.8	155,810.9	64,024.9	198,864.3	594,401.2
Total	19,519,929.2	6,858,547.5	36,942,149.2	13,451,493.9	53,953,434.8	231,222,994.1
GENERAL BONDED WAREHOUSES.						
First California	25,578.5	7,225.8	24,096.2	32,226.8	209,166.2	856,170.6
Sixth California	848.2	2,371.3	11,581.7	5,944.6	19,122.9	68,045.1
Colorado	2,254.4	140.6	2,632.3	3,373.1	12,811.1	54,612.6
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						105,898.2
Sixth Missouri	868.9	5,577.0	29,023.3	18,467.1	7,002.6	140,791.9
Oregon	2,604.7	2,116.8	6,094.0	6,151.8	54,005.5	122,629.8
Twenty-third Pennsylvania	231.5		3,759.5			13,952.4
Second Virginia	14,212.7	10,405.1	7,606.8	29,969.1	155,987.0	235,153.5
Total	51,554.1	35,261.6	307,938.4	103,040.6	465,018.5	2,285,680.5
Grand total	19,571,483.3	6,893,809.1	37,250,087.6	13,554,534.5	54,418,453.3	233,508,674.6

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 warehouses July 1, 1909.	Brandy received into warehouses—		Aggregate.
		From distilleries.	From special bonded warehouses.	
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	17,343.9	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	23,999.4	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	.....	27,657.9	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	5,759.5	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.	Withdrawn tax-paid.	Tax-paid for bottling.	Leakage allowed.	Withdrawn for use of United States.	Grape brandy withdrawn to fortify wine.	Withdrawn for export.
Arkansas	5,331.1	.....	180.7	.....	.....	.....
First California	586,459.3	2,749.7	36,118.8	.....	274,958.9	455.8
Fourth California	138,584.4	.....	8,755.3	.....	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	269,230.5	.....	14,875.8	349.9	.....	.....
Second Kentucky	360.6	.....	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
Fourth California			135,009.7	636,540.1
Sixth California			54,171.4	252,785.9
Connecticut				5,561.3
First Illinois				370,940.0
Fifth Kentucky				86,721.2
Maryland				29,548.1
First Missouri				23,200.4
Sixth Missouri				55,072.6
Fifth New Jersey				46,557.9
Second New York			4,136.9	655,579.3
Twenty-first New York				45,241.5
Twenty-eighth New York			27,798.5	137,992.2
First Ohio				67,792.2
Tenth Ohio	2.1			61,248.3
First Pennsylvania				67,887.4
Twenty-third Pennsylvania				55,969.1
Tennessee	1.0			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:		
	Gallons.	
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	
		3,710,573.4
Total		7,448,467.6
CR.		
Withdrawn tax paid from special bonded warehouses during year		2,011,399.7
Withdrawn tax paid for bottling in bond		3,021.0
Loss 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		719,344.3
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	717,469.89	849,523.41
Fourth California	696,372.6	128,512.29	151,110.59
Sixth California	661,087.2	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			250,243.34	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			2,562.00	2,907.00
Twenty-eighth New York	187,784.12	217,996.14	7,132.68	8,158.87	299,164.13	345,894.13
Fourth North Carolina						
Second Virginia						
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	14,269,258.60
Fourth California	545,696.9	1,904,683.72	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	4,498.00
Twenty-eighth New York	134,625.4	467,343.19	542,990.29
Fourth North Carolina	5,567.8	49,126.00	52,509.88
Total	4,380,016.9	14,601,975.81	17,119,261.80

FOR THE FISCAL YEAR ENDED JUNE 30, 1909.

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

FOR THE FISCAL YEAR ENDED JUNE 30, 1910.

First California	3,345,404.0	10,864,203.40	12,761,074.59
Fourth California	696,372.6	2,402,732.30	2,800,952.18
Sixth California [a]	661,087.2	2,141,909.83	2,524,841.56
Hawaii	8,214.0	34,637.38	39,843.22
First New Jersey	1,632.0	12,062.00	13,680.00
Twenty-eighth New York	139,240.2	494,080.93	572,049.14
Fourth North Carolina	4,570.1	35,000.000	37,512.33
Second Virginia	31,924.9	244,772.19	262,444.00
Total	4,888,445.0	16,229,398.03	19,012,397.02

[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.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
First Illinois	80	348	328	.....	100
Fifth Kentucky	3,899	147,690	144,763	10	6,816
Louisiana	.....	55,528⅜	55,065⅜	.....	463
Maryland	4,449¾	88,694 3/16	83,096⅝	.....	10,047
First Michigan	.....	444	444	.....	.....
First Missouri	22,164	176,307½	189,535	.....	8,936½
Fifth New Jersey	3,959 1/16	103,477 7/16	102,588⅛	.....	4,899⅛
First New York	.....	9,487	9,487	.....	.....
Second New York	25	60,481	45,733	.....	14,773
Third New York	.....	506,753	458,393	.....	48,360
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	4,910½	4,910½	.....	450
Second Virginia	109,122½	1,852,385½	1,852,456¾	110	108,941
Sixth Virginia	4,771	25,240½	20,227½	.....	9,784
West Virginia	.....	65,107	65,107	.....	.....
First Wisconsin	100	5,950	5,150	.....	900
Total	161,715⅞	3,390,716 29/120	3,316,006 5/12	120	236,305 7/16

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	235,400	
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	460,000	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		660,000		
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	68,500	355,500		
Total	68,500	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	108,695	Washington	222,705
Maryland	5,890	First Wisconsin	780,402
Minnesota	14,292	Second Wisconsin	12,896
First Missouri	416,577		
Fifth New Jersey	9,315	Total	1,849,404

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	227,097
Removed for direct exportation	265,509
Removed in original packages to be bottled for export	137,086
Removed by pipe line to be bottled for export	1,446,809
Excess reported by bottlers	6,136
Total	2,082,637
Exported in original packages, proof received	293,845
Exported in bottles, proofs received	1,572,275
Removed for export, unaccounted for, tax paid	4,857
Excess reported by bottlers	28,864
Removed for export and unaccounted for, June 30, 1910	182,796
Total	2,082,637

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	317,751
Removed for export during the year ended June 30, 1910	3,368,153
Total	3,685,904
Removed for export and accounted for during the year	3,182,917
Stamped and returned to stock	1,728
Tax paid on deficiencies in exportations	99
Removed for export and unaccounted for June 30, 1910	501,160
Total	3,685,904

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
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
1902	645	5,821.59	20,425.87	4,159.90	18,570.03	.....	$20.00	48,997.39
1903	49	.....	2,646.64	1,761.17	12,436.08	236.97	.....	17,080.86
1904	25	.....	10,034.70	.....	4,900.24	1,419.12	.....	16,354.06
1905	39	.....	3,005.07	.....	5,377.53	157.68	.....	8,540.28
1906	23	.....	3,401.16	.....	3,718.35	95.76	.....	7,215.27
1907	31	.....	5,469.09	.....	6,011.55	.....	.....	11,480.64
1908	21	303.81	7,359.26	.....	10,944.70	.....	.....	18,607.77
1909	27	.....	4,222.73	.....	11,281.22	.....	.....	15,503.95
1910	67	.....	4,399.44	.....	10,094.08	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

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	$4,346,004.98
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	4,501,675.77

ABATEMENT CLAIMS.

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

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.

On hand July 1, 1909	.....	.....
Received during year	27	$5,535.85
Allowed during year	23	3,648.53
Rejected during year	4	1,887.32
On hand July 1, 1910	.....	.....
Received to October 1, 1910	9	110.01
Allowed to October 1, 1910	6	88.22
Returned to October 1, 1910	1	20.00
Rejected to October 1, 1910	2	1.79
On hand October 1, 1910	.....	.....

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 BANKS, BANKING ASSOCIATIONS, TRUST COMPANIES, GUARANTY AND SURETY COMPANIES, TITLE INSURANCE COMPANIES, BUILDING ASSOCIATIONS (IF FOR PROFIT), AND INSURANCE COMPANIES NOT SPECIFICALLY EXEMPT.

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	10,455,100.48	3,657,802.75
Colorado	405	21,672,513.44	30,954,515.35	3,348,739.87
Connecticut	379	64,389,866.66	87,953,841.89	15,103,926.80
Florida	209	10,155,974.80	2,876,648.23	1,329,612.67
Georgia	684	33,617,513.15	18,768,909.11	4,516,499.54
Hawaii	68	24,611,420.83	7,161,374.13	1,243,939.51
First Illinois	510	121,056,585.15	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	2,798,183.94
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	17,545,243.32	2,155,763.51	1,819,402.26
Third Iowa	817	36,845,793.11	17,450,676.08	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	15,221,685.67	3,898,131.82	1,198,607.27
Sixth Kentucky	75	3,247,415.50	691,317.13	350,928.76
Seventh Kentucky	111	8,174,936.15	2,917,015.48	721,570.35
Eighth Kentucky	90	3,429,950.00	529,449.00	344,461.02
Louisiana	308	27,964,368.54	12,143,457.24	4,024,405.49
Maryland	891	79,202,490.52	26,353,517.18	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	1,120	37,955,195.00	74,980.11	6,061,109.49
First Missouri	672	90,161,510.50	52,345,664.94	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	1,023	32,005,010.74	28,048,198.05	4,944,861.23
New Hampshire	710	106,620,043.29	46,978,324.00	5,352,411.16
First New Jersey	132	16,931,256.66	1,376,570.20	1,953,881.59
Fifth New Jersey	218	37,754,095.00	331,535,531.28	13,491,841.17
New Mexico	313	26,198,509.34	5,555,238.45	2,013,532.43
First New York	108	18,746,000.00	20,212,952.84	2,394,759.45
Second New York	293	283,321,707.06	459,257,048.29	84,227,561.81
Third New York	67	25,499,760.00	11,130,334.24	9,788,283.49
Fourteenth New York	234	23,914,382.39	32,274,366.49	4,294,642.64
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	782,795.51
North and South Dakota	1,493	36,589,730.02	16,037,203.29	4,923,027.00
First Ohio	515	32,164,856.53	2,505,979.44	4,357,323.62
Tenth Ohio	295	20,040,706.29	1,191,342.28	2,296,951.61
Eleventh Ohio	234	17,190,452.00	6,884,344.88	1,659,513.00
Eighteenth Ohio	312	42,436,596.96	53,069,275.95	3,613,560.01
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	18,151,690.24
Ninth Pennsylvania	246	19,936,937.50	2,582,205.93	2,415,332.97
Twelfth Pennsylvania	298	25,665,133.00	3,328,459.50	3,700,771.63
Twenty-third Pennsylvania	643	146,353,614.28	13,848,856.61	14,268,222.07
South Carolina	775	33,559,051.91	8,504,320.68	3,186,455.01
Tennessee	464	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	7,855,681.92	2,361,379.04
Sixth Virginia	266	12,800,385.93	7,800,268.51	1,355,891.82
Washington	500	37,433,214.05	139,550,935.45	5,011,007.57
West Virginia	362	23,909,179.37	6,735,870.72	2,413,423.29
First Wisconsin	1,099	86,927,473.40	11,945,681.68	8,724,627.58
Second Wisconsin	546	13,739,196.80	3,841,686.14	2,034,833.74
Total	29,822	2,723,954,539.09	2,404,299,252.31	394,747,699.00

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	3,806,576.92
Colorado	352	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	385	137,240,150.99	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	1,153,542,852.90	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	388	43,404,011.00	41,960,683.68	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	172,696,783.43	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	403,599,395.37	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	3,138,280.56	3,011,200.42	163,017.37
Louisiana	173	137,987,776.74	217,197,547.27	6,066,985.63
Maryland	485	837,739,501.99	756,755,976.29	29,089,848.92
Massachusetts	509	480,814,876.89	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	765,429,852.46	793,092,281.29	63,292,464.58
First Missouri	304	538,573,577.59	871,406,582.75	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	399	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	7,654,363.35
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	8,092,143.55
Second New York	591	3,722,709,544.49	2,488,165,803.98	121,481,657.10
Third New York	215	482,766,209.41	815,681,429.25	18,912,785.71
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	39,969,131.28	2,225,155.83
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	857,479.87
North and South Dakota	407	18,645,588.91	16,029,180.89	883,790.55
First Ohio	207	297,678,165.20	240,904,567.11	10,678,399.73
Tenth Ohio	310	81,090,876.41	57,239,957.35	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	5,121,793.67
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	58,151,788.75
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	293	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	84,131,085.13	1,932,277.47
First Wisconsin	307	321,836,331.67	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, SIRUPS, 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	$152,857,063.43	$85,840,289.35	$7,228,637.06
Arkansas	565	46,791,835.24	22,651,137.61	6,586,134.18
First California	2,677	839,571,828.09	127,323,419.02	29,937,020.73
Fourth California	1,402	747,615,486.60	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	2,668	473,888,410.89	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	47,223,078.62	6,798,821.69
Hawaii	95	55,392,292.91	14,373,495.42	9,219,872.54
First Illinois	5,468	1,195,290,544.41	608,950,278.87	113,607,994.25
Fifth Illinois	356	55,480,334.14	19,617,724.92	7,941,335.51
Eighth Illinois	580	45,382,500.16	19,388,102.23	3,798,573.73
Thirteenth Illinois	810	52,588,031.85	21,145,572.33	3,223,061.25
Sixth Indiana	1,524	124,689,678.01	64,452,050.55	15,485,685.34
Seventh Indiana	745	38,560,286.80	17,937,117.80	3,908,422.13
Third Iowa	753	36,381,801.27	10,838,490.69	3,908,987.54
Fourth Iowa	683	66,771,856.90	21,620,092.87	5,275,757.95
Kansas	1,951	185,276,134.24	53,644,022.26	11,861,580.91
Second Kentucky	279	16,015,689.27	6,410,866.31	1,065,437.15
Fifth Kentucky	452	58,279,396.96	25,822,515.09	4,057,811.15
Sixth Kentucky	147	11,758,627.50	4,158,014.28	1,071,212.64
Seventh Kentucky	231	24,008,798.87	8,025,732.92	1,440,684.52
Eighth Kentucky	188	7,349,562.40	2,987,595.32	394,265.99
Louisiana	825	93,322,792.46	63,572,410.98	7,065,645.62
Maryland	1,493	419,908,663.50	99,279,014.57	14,743,073.18
Massachusetts	3,637	1,012,666,654.49	377,419,094.08	83,100,398.56
First Michigan	1,968	283,820,352.79	103,737,015.21	46,033,215.76
Fourth Michigan	1,678	188,958,849.89	57,267,493.44	20,854,341.15
Minnesota	1,837	429,685,367.07	155,102,493.19	34,059,495.95
First Missouri	1,323	196,701,765.04	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	2,853	684,853,057.00	48,979,823.34	9,185,864.36
Nebraska	434	33,236,013.31	16,994,987.39	4,676,604.89
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	2,266	1,555,585,013.48	407,083,878.76	90,417,185.10
New Mexico	225	157,532,970.07	19,749,620.31	4,108,103.17
First New York	848	127,864,630.31	66,754,490.01	10,359,399.75
Second New York	3,411	2,081,771,465.22	1,338,848,166.01	130,189,809.52
Third New York	1,869	486,570,216.49	272,391,922.66	36,020,901.25
Fourteenth New York	1,090	368,855,388.15	125,700,865.44	27,156,252.42
Twenty-first New York	1,373	138,129,991.23	93,695,567.70	13,049,949.39
Twenty-eighth New York	1,798	269,470,784.29	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	198,661,932.92	7,124,407.34	1,780,144.09
First Ohio	1,578	239,960,117.94	83,833,793.80	22,912,739.09
Tenth Ohio	1,036	89,826,955.40	30,295,818.64	8,875,154.62
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	185,021,505.77	35,697,462.22	4,872,096.35
First Pennsylvania	3,513	898,360,106.75	379,843,430.41	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	2,565	1,579,581,986.43	304,718,155.03	103,888,523.03
South Carolina	622	79,866,174.54	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	4,891,665.30
Second Virginia	420	106,868,021.47	38,371,500.84	5,543,364.55
Sixth Virginia	469	95,092,901.99	58,745,572.85	3,702,672.17
Washington	2,881	968,497,927.21	68,423,015.89	12,873,971.44
West Virginia	1,706	287,291,927.50	88,482,752.37	11,587,864.96
First Wisconsin	2,033	290,751,460.59	114,321,681.54	25,670,226.84
Second Wisconsin	1,132	90,406,359.73	39,274,346.12	6,662,667.99
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	1,268	48,968,178.34	41,084,244.55	5,927,655.44
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	9,580,313.58	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	639	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	20,802,345.84	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	4,539,867.32	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	787,220.82	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	21,215,706.57	3,507,777.03
Maryland	549	33,663,153.56	16,212,906.69	3,562,378.80
Massachusetts	2,374	132,419,363.93	106,947,354.90	16,269,299.87
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	1,656,503.17
Minnesota	1,289	79,815,465.02	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	68,355,462.53	45,508,011.99	7,361,340.44
Montana	1,291	56,858,905.51	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	29,450,994.90	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	21,070,868.56
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	25,786,003.87
Twenty-eighth New York	981	63,440,264.11	43,298,749.09	5,854,776.82
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	1,106,235.68
North and South Dakota	1,246	36,584,066.46	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	1,700,986.37
Eighteenth Ohio	960	44,398,056.94	26,234,675.17	5,741,288.21
Oregon	641	26,682,184.65	14,753,687.77	4,022,594.06
First Pennsylvania	784	96,777,707.78	36,199,360.00	5,226,537.53
Ninth Pennsylvania	98	3,420,280.18	1,456,270.57	325,852.86
Twelfth Pennsylvania	213	8,953,567.33	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	3,468,846.09
Third Texas	884	29,930,327.84	16,989,486.16	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	2,221,906.79
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	15,674,290.95	2,492,973.81
First Wisconsin	857	38,728,346.48	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	$13,225,962.78	$1,208,939.87
Arkansas	407	11,510,637.65	4,898,959.02	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	10,321,746.67	1,029,466.09
Sixth California	2,506	188,690,815.32	69,128,616.70	6,405,258.88
Colorado	2,988	258,569,453.94	81,452,971.95	5,936,700.53
Connecticut	1,215	127,067,159.17	42,157,055.67	4,224,622.94
Florida	406	21,725,950.58	11,108,651.38	1,054,360.98
Georgia	782	31,936,313.77	8,531,087.45	1,766,268.08
Hawaii	153	10,500,372.70	3,277,701.84	404,334.13
First Illinois	2,940	195,949,737.87	77,405,159.62	14,307,685.03
Fifth Illinois	104	2,320,045.00	392,523.52	119,658.62
Eighth Illinois	354	8,475,768.49	2,205,548.88	667,262.10
Thirteenth Illinois	287	6,985,612.21	5,927,034.72	400,431.93
Sixth Indiana	650	28,617,204.97	14,153,953.12	1,452,753.18
Seventh Indiana	248	7,807,348.42	2,864,191.24	660,348.50
Third Iowa	627	22,693,574.32	7,984,874.85	1,108,696.51
Fourth Iowa	677	21,923,800.86	9,012,925.29	1,283,098.74
Kansas	1,219	49,073,482.26	16,987,011.06	2,911,325.01
Second Kentucky	176	2,148,979.10	762,308.81	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	280,046.33
Eighth Kentucky	88	2,593,718.58	3,443,556.71	140,286.98
Louisiana	522	35,345,780.15	25,714,897.43	1,667,137.28
Maryland	1,063	98,363,921.52	31,293,360.35	3,181,993.72
Massachusetts	1,735	210,010,464.70	82,489,449.20	11,308,459.41
First Michigan	605	38,802,839.26	14,646,336.48	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	9,655,906.23
First Missouri	1,755	124,600,828.93	59,269,684.42	5,620,935.05
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	561	41,106,906.59	7,573,871.58	2,215,712.90
New Hampshire	706	139,420,020.42	41,402,471.27	1,659,410.77
First New Jersey	850	129,439,599.61	50,219,780.61	2,805,036.67
Fifth New Jersey	2,542	451,825,769.50	247,049,252.10	11,065,454.72
New Mexico	78	5,763,741.04	1,642,910.92	287,028.97
First New York	1,459	75,518,739.87	92,054,032.33	4,525,859.85
Second New York	4,291	1,094,743,582.79	526,056,852.35	26,276,553.95
Third New York	2,933	209,178,836.66	276,875,931.46	11,555,582.31
Fourteenth New York	484	20,604,215.47	21,218,443.48	10,990,063.55
Twenty-first New York	381	10,355,422.00	6,032,217.23	849,632.55
Twenty-eighth New York	959	45,622,557.44	25,913,206.90	2,740,547.85
Fourth North Carolina	412	10,484,310.88	5,674,136.62	908,562.30
Fifth North Carolina	264	5,603,798.10	2,576,593.15	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	11,421,470.06	2,881,549.83
Tenth Ohio	637	44,020,648.20	32,155,563.95	8,622,010.64
Eleventh Ohio	979	27,255,441.87	6,873,592.77	1,579,099.54
Eighteenth Ohio	1,344	57,140,644.96	35,504,902.65	6,723,385.84
Oregon	1,095	38,129,299.48	17,789,337.43	3,579,245.90
First Pennsylvania	1,648	173,262,062.62	63,617,634.82	9,925,668.36
Ninth Pennsylvania	224	6,360,803.81	4,647,446.58	365,958.61
Twelfth Pennsylvania	278	26,099,511.61	6,621,107.66	1,857,705.00
Twenty-third Pennsylvania	1,133	76,011,372.80	66,559,488.01	4,745,537.48
South Carolina	230	2,501,176.15	1,775,752.28	223,397.79
Tennessee	597	29,895,949.89	11,346,257.84	1,315,884.60
Third Texas	804	34,220,516.91	14,571,779.72	1,909,163.04
Fourth Texas	707	34,130,488.25	9,533,754.25	1,651,592.05
Second Virginia	640	28,986,443.61	50,953,612.05	1,582,643.74
Sixth Virginia	473	82,404,522.68	29,447,200.31	629,774.49
Washington	2,438	286,634,086.37	42,270,082.97	5,944,389.20
West Virginia	648	19,690,681.22	8,258,776.45	1,014,412.91
First Wisconsin	566	19,121,925.44	5,478,381.52	959,120.06
Second Wisconsin	947	53,836,099.26	15,473,136.07	2,431,634.98
Total	64,359	6,088,657,140.77	2,654,816,969.35	236,211,077.59

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	80,910,209.28	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	790,481.24	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	23,866,925,50	206,731.44	37.13
Colorado	8,162	1,662,790,487.72	554,416,626.55	34,091,806.02	259,709.43	31.82
Connecticut	5,900	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	31,849,116.37	12,787,272.07	124,393.34	292.69
1st Illinois	12,634	2,834,518,248.83	2,782,418,826.52	243,676,884.21	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	129,421,829.94	70,977,982.73	10,869,063.52	64,573.82	28.19
13th Illinois	2,100	125,879,790.05	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	353,751.15	88.09
7th Indiana	1,980	134,179,446.85	59,718,830.16	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	35.36
Kansas	7,355	780,100,897.46	499,173,843.17	55,722,579.83	423,005.22	57.51
2d Kentucky	1,075	42,461,298.39	18,636,507.33	2,867,826.09	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	54,866,249.19	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	58,611,262.81	527,016.27	117.61
Massachusetts	8,800	2,013,823,543.82	1,252,356,873.46	153,921,535.09	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	135,296,168.58	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	6,502	1,178,921,645.15	1,167,023,200.88	75,094,320.99	688,905.09	105.95
6th Missouri	4,660	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	4,660	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	304,394,315.51	27,698,090.02	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	303,085,714.93	102,315,811.01	10,586,598.77	81,270.90	71.10
1st New York	3,124	420,798,626.17	407,539,307.80	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	6,540	1,357,947,643.87	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	2,939	268,915,207.42	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	32,739,538.99	8,389,810.42	42,610.24	22.28
5th North Carolina	1,773	114,984,937.40	46,229,412.12	5,948,878.79	31,479,13	17.75
North and South Dakota	4,218	312,380,978.64	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	95.05
11th Ohio	2,963	292,351,368.16	130,877,691.48	20,650,092.06	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	1,433,692,571.68	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	94,130,585.74	13,683,521.94	84,283.34	31.16
Tennessee	2,960	317,117,305.28	176,077,951.26	21,495,074.09	158,031.89	53.38
3d Texas	3,626	591,451,522.95	532,486,368.85	33,751,334.32	226,705.73	62.52
4th Texas	3,366	264,050,465.00	268,735,838.21	24,068,621.86	189,034.16	56.66
2d 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	264,835,103.72	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	757,365,537.58	395,706,354.30	56,555,636.96	500,940.62	103.03
2d Wisconsin	3,621	204,587,234.28	92,210,247.26	13,668,254.71	91,276.80	25.20
Total	262,490	52,371,626,752.87	31,333,952,696.82	3,125,481,101.03	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	$19,100,600.50	$1,351,036.61	$2,397,929.27
Alaska	12	966,440.00	925,732.57	98,252.13
Arizona	129	19,749,592.64	2,098,492.39	991,213.67
Arkansas	443	24,188,238.65	489,506.25	2,214,565.48
California	899	121,820,294.15	124,914,697.80	13,290,037.55
Colorado	320	19,131,813.44	29,256,842.17	2,751,798.20
Connecticut	253	46,264,126.66	27,980,132.31	9,693,917.10
Delaware	102	17,327,766.95	7,469,215.84	633,125.73
District of Columbia	95	17,891,349.02	12,449,991.19	2,049,746.53
Florida	209	10,155,974.80	2,876,648.23	1,329,612.67
Georgia	684	33,617,513.15	18,768,909.11	4,516,499.54
Hawaii	68	24,611,420.83	7,161,374.13	1,243,939.51
Idaho	171	7,338,000.50	3,702,137.68	795,485.74
Illinois	1,240	171,909,838.06	229,601,473.16	24,737,890.02
Indiana	925	60,763,043.67	32,394,984.96	6,596,936.80
Iowa	1,559	70,963,260.37	49,205,585.75	8,039,261.91
Kansas	1,080	29,803,746.06	1,540,302.17	6,537,246.97
Kentucky	653	44,949,085.80	9,951,176.44	3,464,263.54
Louisiana	308	27,964,368.54	12,143,457.24	4,024,405.49
Maine	434	88,593,613.00	32,733,634.69	2,291,463.92
Maryland	694	43,983,374.55	6,434,310.15	5,351,095.93
Massachusetts	545	177,912,183.81	261,428,767.34	19,949,230.76
Michigan	564	43,514,199.53	8,665,740.80	6,564,502.65
Minnesota	1,120	37,955,195.00	74,980.11	6,061,109.49
Mississippi	284	15,246,227.00	2,306,239.88	2,010,449.84
Missouri	1,456	144,230,302.39	67,745,880.74	12,848,250.66
Montana	121	11,216,180.00	13,269,374.06	1,973,596.86
Nebraska	1,023	32,005,010.74	28,048,198.05	4,944,861.23
Nevada	48	4,777,162.00	1,352,250.11	260,501.77
New Hampshire	171	10,390,899.02	9,711,348.11	1,046,412.61
New Jersey	350	54,685,351.66	332,912,101.48	15,445,722.76
New Mexico	184	6,448,916.70	3,456,746.06	1,022,318.76
New York	1,159	401,512,462.45	560,457,195.83	107,750,044.20
North Carolina	474	18,483,520.01	4,495,052.17	2,995,529.83
North Dakota	813	24,311,096.47	7,220,051.15	2,739,704.66
Ohio	1,356	111,832,611.78	63,650,942.55	11,927,348.24
Oklahoma	901	21,006,523.95	643,782.83	3,835,305.95
Oregon	337	28,174,746.68	6,405,504.99	1,652,997.99
Pennsylvania	1,706	297,938,109.62	102,389,617.21	38,536,016.91
Rhode Island	126	18,125,740.00	59,973,709.58	5,410,009.70
South Carolina	775	33,559,051.91	8,504,320.68	3,186,455.01
South Dakota	680	12,278,633.55	8,817,152.14	2,183,322.34
Tennessee	464	29,974,498.10	7,571,951.81	3,278,740.91
Texas	1,158	73,235,615.82	45,819,132.86	10,193,498.47
Utah	220	10,576,636.13	2,894,164.70	1,468,692.49
Vermont	105	7,635,531.27	4,533,341.20	2,014,534.63
Virginia	484	32,251,348.54	15,655,950.43	3,717,270.86
Washington	488	36,466,774.05	138,625,202.88	4,912,755.44
West Virignia	362	23,909,179.37	6,735,870.72	2,413,423.29
Wisconsin	1,645	100,666,670.20	15,787,367.82	10,759,461.32
Wyoming	85	2,540,700.00	1,697,673.18	596,941.67
Total	29,812	2,723,954,539.09	2,404,299,252.31	394,747,699.00

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.

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	26,896,983.70	1,473,422.49
Arkansas	241	73,854.334.94	43,498,331.48	2,205,758.64
California	1,284	1,294,585,067.40	844,099,523.12	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	15,549,563.16
Delaware	60	211,012,314.26	18,779,746.96	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	137,240,150.99	150,441,164.15	7,942,211.36
Hawaii	32	14,419,500.00	4,683,985.27	1,077,547.85
Idaho	52	36,034,890.31	11,599,157.59	182,675.13
Illinois	1,476	1,254,459,538.80	1,896,300,173.16	69,328,346.81
Indiana	680	174,603,007.27	114,829,077.59	6,591,441.69
Iowa	669	324,375,424.96	78,555,432.60	3,512,562.90
Kansas	598	67,493,266.39	50,382,416.51	22,637,465.88
Kentucky	496	142,141,084.23	201,896,600.93	15,079,586.68
Louisiana	173	137,987,776.74	217,197,547.27	6,066,985.63
Maine	428	214,004,017.90	164,911,660.00	5,648,213.13
Maryland	368	396,724,584.40	446,282,562.46	22,353,408.62
Massachusetts	509	480,814,876.89	424,072,207.94	23,294,146.49
Michigan	871	309,269,507.53	617,544,339.74	13,923,314.31
Minnesota	485	765,429,852.46	793,092,281.29	63,292,464.58
Mississippi	73	19,089,930.00	23,118,041.17	411,484.03
Missouri	614	705,924,596.83	1,042,819,654.72	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	1,618,433.37
Nevada	65	12,801,406.32	2,507,984.28	455,285.64
New Hampshire	159	29,264,882.50	18,122,879.12	1,666,962.19
New Jersey	758	729,717,453.18	598,566,496.47	23,860,482.66
New Mexico	104	59,026,098.45	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	19,074,226.66	1,271,962.81
North Dakota	146	4,105,801.12	2,358,916.79	356,624.14
Ohio	1,159	706,301,800.96	562,135,314.32	48,574,509.02
Oklahoma	205	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	1,989,448,621.25	1,527,313,481.36	126,279,620.98
Rhode Island	98	48,589,698.00	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	14,539,787.79	13,670,264.10	527,166.41
Tennessee	181	143,729,216.04	86,036,803.92	7,111,576.20
Texas	807	458,453,126.74	612,282,413.77	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	262,497,755.84	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, SIRUPS, 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	$4,686,562.88
Alaska	52	18,759,806.00	178,105.64	34,306.95
Arizona	96	77,399,946.19	13,918,992.91	3,907,062.77
Arkansas	565	46,791,835.24	22,651,137.61	6,586,134.18
California	4,627	1,288,526,233.03	165,617,346.26	36,588,861.15
Colorado	2,771	747,528,961.10	122,380,216.62	8,314,053.88
Connecticut	1,628	366,568,894.62	99,817,889.78	36,051,474.54
Delaware	262	70,806,054.95	8,177,181.58	2,471,977.79
District of Columbia	214	86,687,215.05	10,132,498.06	2,233,675.08
Florida	372	34,754,227.24	19,452,778.87	2,671,132.90
Georgia	1,063	91,616,770.67	47,223,078.62	6,798,821.69
Hawaii	95	55,392,292.91	14,373,495.42	9,219,872.54
Idaho	151	25,025,832.50	11,430,607.59	679,910.77
Illinois	7,214	1,348,741,410.56	669,101,678.35	128,570,964.74
Indiana	2,269	163,249,964.81	82,389,168.35	19,394,107.47
Iowa	1,436	103,153,658.17	32,458,583.56	9,184,745.49
Kansas	795	134,747,839.06	45,223,410.29	10,132,407.60
Kentucky	1,297	117,412,075.00	47,404,723.92	8,029,411.45
Louisiana	825	93,322,792.46	63,572,410.98	7,065,645.62
Maine	1,116	528,678,973.90	106,214,971.91	15,639,479.50
Maryland	1,017	262,415,393.50	80,969,334.93	10,037,420.31
Massachusetts	3,637	1,012,666,654.49	377,419,094.08	83,100,398.56
Michigan	3,646	472,779,202.68	161,004,508.65	66,887,556.91
Minnesota	1,837	429,685,367.07	155,102,493.19	34,059,495.95
Mississippi	400	26,979,078.43	22,045,531.16	2,542,074.18
Missouri	2,664	458,037,454.15	107,267,944.58	25,472,466.98
Montana	778	237,250,526.29	16,935,441.62	2,312,664.11
Nebraska	434	33,236,013.31	16,994,987.39	4,676,604.89
Nevada	923	631,176,029.28	6,211,418.08	6,816,078.28
New Hampshire	316	46,355,061.22	19,104,255.39	4,187,068.45
New Jersey	2,900	1,714,958,632.40	482,216,212.03	104,598,596.05
New Mexico	129	80,133,023.88	5,830,627.40	201,040.40
New York	10,389	3,472,662,475.69	2,018,311,083.37	246,237,319.87
North Carolina	1,181	79,479,784.14	37,383,924.96	6,692,604.86
North Dakota	177	8,260,792.24	2,791,549.96	736,004.56
Ohio	5,618	935,925,698.91	305,316,198 34	92,863,181.92
Oklahoma	1,156	50,528,295.18	8,420,611.97	1,729,173.31
Oregon	985	185,021,505.77	35,697,462.22	4,872,096.35
Pennsylvania	7,768	2,761,305,509.71	830,874,518.57	180,348,550.55
Rhode Island	1,040	107,319,516.27	48,107,447.51	25,181,863.20
South Carolina	622	79,866,174.54	57,580,668.10	6,644,953.02
South Dakota	334	190,401,140.68	4,332,857.38	1,044,139.53
Tennessee	1,079	87,679,519.28	49,342,481.17	6,320,026.29
Texas	1,690	192,716,516.39	82,139,038.26	13,339,143.99
Utah	1,924	422,576,698.21	20,613,774.13	6,193,289.48
Vermont	290	28,546,943.32	8,762,559.44	2,454,213.77
Virginia	889	201,960,923.46	97,117,073.69	9,246,036.72
Washington	2,829	949,738,121.21	68,244,910.25	12,839,664.49
West Virginia	1,706	287,291,927.50	88,482,752.87	11,587,864.96
Wisconsin	3,165	381,157,820.32	153,596,027.66	32,332,894.83
Wyoming	280	232,735,916.08	5,282,552.14	1,992,060.88
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.

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	$11,423,871.46	$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	3,764	282,802,341.57	117,930,401.21	21,101,022.67
Colorado	1,199	52,489,999.11	24,128,678.92	6,516,197.85
Connecticut	875	29,614,284.87	30,755,429.85	3,345,763.24
Delaware	72	12,219,013.08	3,681,734.41	352,612.76
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	9,580,313.58	2,352,559.71	841,578.04
Idaho	262	11,001,780.75	5,096,759.19	1,439,988.68
Illinois	4,293	202,217,017.75	151,869,535.46	36,189,694.60
Indiana	1,224	40,140,306.81	25,814,281.82	15,705,164.27
Iowa	1,382	54,285,320.85	24,709,130.54	7,077,850.30
Kansas	937	25,658,559.61	15,203,078.54	4,230,944.67
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	563	40,180,433.22	25,925,713.68	2,518,215.87
Maryland	333	10,192,350.78	8,177,314.70	2,360,436.86
Massachusetts	2,374	132,419,363.93	106,947,354.90	16,269,299.87
Michigan	1,197	47,968,529.85	25,684,344.55	5,547,437.38
Minnesota	1,289	79,815,465.02	61,330,464.65	10,708,253.94
Mississippi	384	10,171,322.18	8,852,939.06	1,784,205.58
Missouri	3,438	297,239,425.62	159,465,764.45	30,353,125.85
Montana	386	18,575,598.44	8,516,137.45	2,405,106.19
Nebraska	720	48,387,983.11	27,267,992.34	5,424,829.68
Nevada	153	11,809,645.68	1,811,610.49	520,050.90
New Hampshire	122	2,913,712.87	1,863,017.71	412,860.64
New Jersey	1,003	69,176,053.13	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	2,230,815.29
North Dakota	722	15,761,107.17	8,871,230.33	2,908,745.00
Ohio	2,555	123,857,784.85	63,915,559.22	13,596,443.48
Oklahoma	464	12,779,033.06	7,556,250.94	2,017,423.29
Oregon	641	26,682,184.65	14,753,687.77	4,022,594.06
Pennsylvania	1,930	166,007,786.70	67,731,195.43	12,925,370.90
Rhode Island	393	19,353,893.47	10,328,814.70	2,581,892.20
South Carolina	850	10,252,164.88	7,050,145.59	2,320,331.70
South Dakota	524	20,822,959.29	4,749,070.18	2,092,687.80
Tennessee	639	25,838,121.97	21,780,456.52	3,468,846.09
Texas	1,826	62,745,723.84	36,876,088.20	10,899,646.74
Utah	643	27,281,526.32	11,637,423.25	3,247,975.48
Vermont	122	2,939,980.94	1,662,263.51	330,303.83
Virginia	944	29,121,053.33	18,404,578.31	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	15,674,290.95	2,492,973.81
Wisconsin	1,444	54,547,433.39	35,083,932.65	7,241,589.44
Wyoming	167	6,783,296.79	2,074,167.65	884,124.96
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.

State or Territory.	Number of returns received.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama	476	$22,002,968.40	$11,118,193.06	$1,019,238.48
Alaska	18	4,366,258.78	370,968.86	122,818.30
Arizona	43	2,960,569.00	1,171,768.52	156,019.81
Arkansas	407	11,510,637.65	4,898,959.02	542,195.75
California	5,514	521,362,530.15	185,219,155.31	16,865,440.92
Colorado	2,510	223,796,490.91	76,348,969.69	4,547,141.23
Connecticut	861	96,572,139.97	33,423,954.23	2,380,399.35
Delaware	180	27,351,575.77	3,375,436.14	274,305.85
District of Columbia	243	34,397,478.82	9,265,277.93	1,634,590.45
Florida	406	21,725,950.58	11,108,651.38	1,054,360.98
Georgia	782	31,936,313.77	8,531,087.45	1,766,268.08
Hawaii	153	10,500,372.70	3,277,701.84	404,334.13
Idaho	416	137,139,231.85	12,003,654.68	743,287.75
Illinois	3,685	213,731,163.57	85,930,266.74	15,495,037.68
Indiana	898	36,424,553.39	17,018,144.36	2,113,101.68
Iowa	1,304	44,617,375.18	16,997,800.14	2,391,795.25
Kansas	594	19,034,272.89	5,522,393.30	1,240,739.53
Kentucky	870	29,198,452.42	11,159,018.39	1,908,679.83
Louisiana	522	35,345,780.15	25,714,897.43	1,667,137.28
Maine	507	128,770,144.47	39,782,438.98	1,285,135.37
Maryland	640	36,614,866.93	18,652,646.28	1,273,097.42
Massachusetts	1,735	210,010,464.70	82,489,449.20	11,308,459.41
Michigan	1,216	56,712,639.04	19,617,821.67	2,943,383.83
Minnesota	1,828	173,045,893.48	111,314,579.15	9,655,906.23
Mississippi	105	6,514,612.97	2,107,769.72	189,701.39
Missouri	2,990	260,337,122.30	94,645,300.17	10,428,952.51
Montana	632	145,222,951.70	10,544,681.75	2,199,071.40
Nebraska	561	41,106,906.59	7,573,871.58	2,215,712.90
Nevada	191	52,073,510.64	4,044,826.15	223,761.86
New Hampshire	121	5,941,895.95	1,163,384.99	298,514.28
New Jersey	3,392	581,265,369.11	297,269,032.71	13,870,491.39
New Mexico	35	2,803,172.04	471,142.40	131,009.16
New York	10,507	1,456,023,354.23	948,150,683.75	56,938,240.06
North Carolina	676	16,088,108.98	8,250,729.77	1,147,776.42
North Dakota	232	9,221,213.90	5,546,461.53	882,138.97
Ohio	3,606	168,560,776.21	85,955,529.43	19,806,045.85
Oklahoma	625	30,039,209.37	11,464,617.76	1,670,585.48
Oregon	1,095	38,129,299.48	17,789,337.43	3,579,245.90
Pennsylvania	3,283	281,733,750.84	141,445,677.07	16,894,869.45
Rhode Island	354	30,495,019.20	8,733,101.44	1,844,223.59
South Carolina	230	2,501,176.15	1,775,752.28	223,397.79
South Dakota	329	12,678,446.43	3,663,493.07	668,216.14
Tennessee	597	29,895,949.89	11,346,257.84	1,315,884.60
Texas	1,511	68,351,005.16	24,105,533.97	3,560,755.09
Utah	1,229	194,757,722.23	17,385,680.72	1,425,131.27
Vermont	78	4,707,980.00	456,647.30	75,761.12
Virginia	1,113	111,390,966.29	80,400,812.36	2,212,418.23
Washington	2,420	282,267,827.59	41,899,114.11	5,821,570.90
West Virginia	648	19,690,681.22	8,258,776.45	1,014,412.91
Wisconsin	1,513	72,958,024.70	20,951,517.59	3,390,755.04
Wyoming	478	34,772,963.03	5,104,002.26	1,389,559.30
Total	64,359	6,088,657,140.77	2,654,816,969.35	236,211,077.59

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	$263,118,326.96	$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	175,089,320.06	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	28,946,994.31
Connecticut	3,889	959,730,954.96	564,756,415.70	67,021,117.39
Delaware	676	338,716,725.01	41,483,314.93	5,060,683.16
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	249,926,969.71	25,324,156.59
Hawaii	425	114,503,900.02	31,849,116.37	12,787,272.07
Idaho	1,052	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	475,180,875.95	272,445,657.08	50,400,751.91
Iowa	6,350	597,395,039.53	201,926,532.59	30,206,215.85
Kansas	4,004	276,737,684.01	117,871,600.81	44,778,804.65
Kentucky	4,186	361,060,752.81	283,794,978.41	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	369,568,419.26	27,382,507.79
Maryland	3,052	749,930,570.16	560,516,168.52	41,375,459.14
Massachusetts	8,800	2,013,823,543.82	1,252,356,873.46	153,921,535.09
Michigan	7,494	930,244,078.63	832,516,755.41	95,866,195.08
Minnesota	6,559	1,485,931,773.03	1,120,914,798.39	123,777,220.19
Mississippi	1,246	78,001,170.58	58,430,520.99	6,937,915.02
Missouri	11,162	1,865,768,901.29	1,471,944,544.66	103,319,719.97
Montana	2,031	430,777,760.01	64,095,432.58	9,387,459.85
Nebraska	3,137	220,877,132.22	111,021,460.33	18,880,442.07
Nevada	1,380	712,637,753.92	15,928,089.11	8,275,678.45
New Hampshire	889	94,866,451.56	49,964,885.32	7,611,818.17
New Jersey	8,403	3,149,802,859.48	1,754,714,939.74	165,549,134.33
New Mexico	632	156,575,003.46	55,151,982.22	3,184,641.19
New York	31,132	10,734,835,411.02	7,834,427,75.71	646,222,192.58
North Carolina	3,685	172,719,045.79	78,968,951.11	14,338,689.21
North Dakota	2,090	61,660,010.90	26,788,209.76	7,623,217.33
Ohio	14,294	2,046,478,672.71	1,080,973,543.86	186,767,528.51
Oklahoma	3,351	503,363,213.45	381,302,242.36	10,943,775.18
Oregon	3,488	416,470,853.41	155,455,247.87	19,248,727.97
Pennsylvania	18,362	5,496,433,778.12	2,669,754,489.64	374,984,428.79
Rhode Island	2,011	223,883,866.94	143,039,572.85	37,670,744.43
South Carolina	2,704	151,357,813.78	94,130,585.74	13,683,521.94
South Dakota	2,128	250,720,967.74	35,212,836.87	6,515,532.22
Tennessee	2,960	317,117,305.28	176,077,951.26	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	126,657,746.55	12,993,593.99
Vermont	723	77,254,772.73	50,392,803.32	6,312,233.75
Virginia	3,835	802,303,606.10	853,012,281.17	41,252,177.47
Washington	7,719	1,614,382,800.68	487,875,200.99	35,759,982.60
West Virginia	3,716	474,845,220.12	203,282,776.12	19,440,952.44
Wisconsin	8,483	961,952,771.86	487,916,601.56	70,223,891.67
Wyoming	1,073	299,826,926.01	22,531,917.71	5,144,811.71
Total	262,490	52,371,626,752.87	31,333,952,696.82	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.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
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	7
Georgia	2	2					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	16
Kentucky	246	195	1	1	38	38	285	234
Louisiana			3	3			3	3
Maryland	33	20			3	3	36	23
Massachusetts	1	1	6	6	1	1	8	8
Michigan			1	1	2	2	3	3
Missouri	35	22			8	8	43	30
Montana	1	1					1	1
Nebraska	2	2					2	2
New Hampshire			1		1	1	2	1
New Jersey					43	40	43	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	36			12	11	61	47
Texas			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	1,121	906
Total for year ended June 30, 1909	690	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.	Registered.	Operated.	Districts.	Registered.	Operated.
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	.....	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	.....
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			
New Hampshire	1	1	Total	470	446

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	48,659	224,600	75,224	60,868	285,468
August	71	11	41,350	191,499	83,185	68,407	259,906
September	78	9	42,427	195,568	88,410	72,398	267,966
October	100	12	63,251	293,367	70,781	57,369	350,736
November	146	11	88,604	406,404	173,631	88,720	495,124
December	212	13	107,096	487,194	180,838	94,850	582,044
1910.							
January	239	14	125,518	564,577	168,919	84,878	649,455
February	270	14	137,542	619,827	134,152	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	333,766
August	65	13	49,040	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.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama											1		3						4	
Arkansas	9	6	8	5	1	1			1	1									10	7
Connecticut											1	1	2	1					3	2
Florida	1	1			1	1					2	2	4	4					7	7
Georgia									1	1	1	1							2	2
Hawaii									1	1									1	1
Illinois:																				
First district											1								1	
Fifth district																	4	4	4	4
Eighth district									1								2	2	3	2
Indiana:																				
Sixth district							1		2								4	4	7	4
Seventh district	3	1	3	1							2	1					5	4	10	6
Kentucky:																				
Second district	41	32	32	20	15	12	4	1	3				2	1	6	4	6	6	68	44
Fifth district	3	3	3	3							1	1	5	5	32	30	21	21	62	60
Sixth district									4	3					4	3	7	7	15	13
Seventh district	7	2	4	2	3		1		1	1					12	10	11	8	32	21
Eighth district	40	30	37	28	3	2	3	3	4	4	1	1	2	1	15	14	4	4	69	57
Maryland	3				3		1		7	3			2	1	11	10	10	7	34	21
Massachusetts, third district													1	1					1	1
Missouri:																				
First district	7	4	3	2	6	3	3	3	1	1	1								14	9
Sixth district	8	4	4	2	7	4	1		5	3	1	1	1	1	2	2			21	13
Montana									1	1									1	1
Nebraska															1	1	1	1	2	2

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 500 bushels.		Daily grain capacity exceeding 500 bushels.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
New York:																				
Fourteenth district																	1	1	1	1
Twenty-first district																	2	2	2	2
Twenty-eighth district									1										1	
North Carolina:																				
Fourth district											1								1	
Fifth district	1				1		1		3				1		2				8	
Ohio:																				
First district															1		5	5	6	5
Tenth district							1								1	1	1	1	3	2
Eleventh district	1				2		3				1								6	
Eighteenth district					1	1	5		2		1				1	1			10	2
Pennsylvania:																				
First district					1		1	1	1	1					3	1	3	3	9	6
Ninth district	1	1			2	2	4	3	6	5	4	1	1	1	3	2	1	1	21	15
Twelfth district					1	1	6	1	2	2	1						1	1	11	5
Twenty-third district							2	2	23	16	6	4	20	10	10	9	13	13	74	54
South Carolina									1				1						2	
Tennessee	17	13	14	10	7	5	5	3	7	5	5	4	7	5	4	4			49	36
Virginia:																				
Second district					1	1			4	4	2	2	3	3	3	3			13	13
Sixth district	11	1	3		8	1	1	1	18	14	2		2	2	2	1			36	19
West Virginia	2	2			3	2	1										1	1	5	3
Wisconsin, first district									2	2							2	2	4	4
Total	155	100	111	73	66	36	44	18	102	68	35	19	57	36	113	96	105	98	633	444

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 exceeding40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama											1		3					
Arkansas	9	6	8	5	1	1			1	1								
Connecticut											1	1	2	1				
District of Columbia													1	1				
Florida	1	1			1	1					2	2	4	4				
Georgia									1	1	1	1						
Hawaii									1	1								
Illinois									1		1						6	6
Indiana	3	1	3	1			1		2		2	1					9	8
Kentucky	91	67	76	53	21	14	8	4	12	8	2	2	9	7	69	61	49	46
Maryland	3				3		1		7	3			1		11	10	10	7
Massachusetts													1	1				
Missouri	15	8	7	4	13	7	4	3	6	4	2	1	1	1	2	2		
Montana									1	1								
Nebraska															1	1	1	1
New York									1								3	3
North Carolina	1				1		1		3		1		1		2			
Ohio	1				3	1	9		2		2				3	2	6	6
Pennsylvania	1	1			4	3	13	7	32	24	11	5	21	11	16	12	18	18
South Carolina									1				1					
Tennessee	17	13	14	10	7	5	5	3	7	5	5	4	7	5	4	4		
Virginia	11	1	3		9	2	1	1	22	18	4	2	5	5	5	4		
West Virginia	2	2			3	2	1										1	1
Wisconsin									2	2							2	2
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	49	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					8,136	
California:											
First district					4,658			2,729,470		4,658	2,729,470
Sixth district	6			5				194,162		11	194,162
Connecticut	6,738			12,244	10,113					29,095	
Florida	7,153			5,636	48,347					61,136	
Georgia	594				2,833					3,427	
Hawaii								24,050	920	920	24,050
Illinois:											
First district								12,168			12,168
Fifth district	642,511			238,780	5,101,302	1,410				5,984,003	
Eighth district	227,197			44,837	1,738,767					2,010,801	
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	829,613					1,031,444	
Fifth district	460,337	4,680		703,178	2,604,630					3,772,825	
Sixth district	129,373			168,874	866,368	2,028		202,536		1,166,643	202,536
Seventh district	173,722			243,796	922,919					1,340,437	
Eighth district	82,073	33	768	114,420	496,283					693,577	
Louisiana								11,849,611			11,849,611
Maryland	159,170	42		711,276	45,713					916,201	
Massachusetts, third district	6,775			11,882	12,579			5,368,406		31,236	5,368,406
Michigan, first district								15,229,264			15,229,264
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				6,683,406		2,018	6,683,406
Fourteenth district	134,033			336,195	327,655					797,883	
Twenty-first district	118,607			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		14,693	3,149					22,206	

Pennsylvania:											
First district	26,362	.....	48	129,563	.....	.....	.....	.....	.....	155,973	.....
Ninth district	8,792	320	.....	61,032	7,512	.....	.....	.....	.....	77,656	.....
Twelfth district	3,917	.....	.....	30,976	464	.....	.....	.....	.....	35,357	.....
Twenty-third district	329,228	573	.....	1,454,086	107,529	.....	.....	.....	3,713	1,895,129	.....
Tennessee	19,428	.....	738	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	106,160	322,920	.....	.....	.....	3,335	513,355	.....
Total	3,704,740	10,316	2,733	5,042,471	20,547,427	11,502	.....	42,293,073	8,248	29,327,437	42,293,073

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.	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					8,136	
California	6			5	4,658			2,923,632		4,669	2,923,632
Connecticut	6,738			12,244	10,113					29,095	
District of Columbia	1,024			702	5,014					6,740	
Florida	7,153			5,636	48,347					61,136	
Georgia	594				2,833					3,427	
Hawaii								24,050	920	920	24,050
Illinois	869,708			283,617	6,840,069	1,410		12,168		7,994,804	12,168
Indiana	595,007			143,798	4,712,082	5,717				5,456,604	
Kentucky	972,480	4,713	778	1,305,114	5,719,813	2,028		202,536		8,004,926	202,536
Louisiana								11,849,611			11,849,611
Maryland	158,146	42		710,574	40,699					909,461	
Massachusetts	6,775			11,882	12,579			5,368,406		31,236	5,368,406
Michigan								15,229,264			15,229,264
Missouri	9,236	744		8,332	54,293					72,605	
Montana	339			1,943						2,282	
Nebraska	60,007			18,472	423,519					501,998	
New York	253,649			338,393	386,358			6,683,406		978,400	6,683,406
Ohio	250,563	3,876		334,605	1,530,091	2,347			280	2,121,762	
Pennsylvania	368,299	893	48	1,675,657	115,505				3,713	2,164,115	
Tennessee	19,428		738	12,986	115,216					148,368	
Virginia	35,214			36,000	196,297					267,511	
West Virginia	9,788			35,344	755					45,887	
Wisconsin	79,771		1,169	106,160	322,920				3,335	513,355	
Totals	3,704,740	10,316	2,733	5,042,471	20,547,427	11,502		42,293,073	8,248	29,327,437	42,293,073
Totals for fiscal year ended June 30, 1909	3,221,399	9,648	1,678	4,364,097	18,080,711	9,840		33,550,024	997	25,688,370	33,550,024

The average yield per bushel of grain was $\frac{133,396,702}{29,327,437} = 4.54+$ gallons of spirits.

The average yield per gallon of molasses used for the production of spirits was $\frac{20,587,200}{39,392,697} = .522+$ of a gallon.

The average yield per gallon of molasses used for the production of rum was $\frac{2,253,624}{2,900,376} = .777+$ 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.
	Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1909	25,688,370	116,852,908	31,018,657	14,645,473	2,531,367	1,952,374
1910	29,327,437	133,396,702	39,392,697	20,587,200	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.*	*Gallons.*
Alabama				176
Arkansas	27,705.7	10,517.0	38,223	13,036
First California	2,089,857.8	5,095,257.8	7,185,116	7,456,005
Fourth California		1,097,866.5	1,097,867	698,403
Sixth California [a]	117,300.5	977,089.5	1,094,390	
Colorado				38
Connecticut	108,698.9	28,067.8	136,767	120,790
Florida	212,837.1		212,837	49,430
Georgia	11,773.4		11,773	19,018
Hawaii	11,664.8	7,802.2	19,467	6,332
First Illinois	500.4	7,233.8	7,734	6,045
Fifth Illinois	28,480,594.5		28,480,595	28,812,978
Eighth Illinois	9,539,052.4		9,539,052	8,974,354
Thirteenth Illinois				
Sixth Indiana	9,790,688.2	119.8	9,790,808	8,850,779
Seventh Indiana	16,056,773.5	26,138.6	16,082,912	13,065,707
Third Iowa				
Fourth Iowa				23
Kansas				357
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	5,472,693.2		5,472,693	3,327,996
Seventh Kentucky	6,105,990.0	816.0	6,106,806	5,603,971
Eighth Kentucky	3,107,767.2	2,769.1	3,110,536	2,704,363
Louisiana	8,869,831.7		8,869,832	5,890,692
Maryland	3,785,951.0	22,425.1	3,808,376	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	263,784.5		263,784	336,054
Montana	8,721.1		8,721	6,566
Nebraska	2,348,619.0		2,348,619	1,924,106
New Hampshire		596.9	597	
First New Jersey		19,151.0	19,151	14,956
Fifth New Jersey		47,224.4	47,224	55,499
New Mexico		103.2	103	279
First New York	5,042,432.5	2,430.4	5,044,863	3,916,572
Second New York				
Third New York				
Fourteenth New York	2,816,259.0	23,083.7	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	3,668.0	8,203,958	8,157,985
Tenth Ohio	914,949.4	99,926.6	1,014,876	866,241
Eleventh Ohio				2,607
Eighteenth Ohio	91,958.1	9,627.6	101,586	92,778
Oregon		407.0	407	1,066
First Pennsylvania	656,903.6	3,389.0	660,293	507,885
Ninth Pennsylvania	320,246.6		320,247	397,112
Twelfth Pennsylvania	140,023.1		140,023	276,723
Twenty-third Pennsylvania	8,201,533.9		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	263,896
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.			Total production, fiscal year 1909.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production	
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
Washington		175.4	175	187
West Virginia	197,413.9		197,414	174,021
First Wisconsin	2,136,580.8		2,136,581	2,082,888
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 [o]	6,566	8,721
Alaska			Nebraska [p]	1,924,106	2,348,619
Arizona [b]			Nevada [q]		
Arkansas	13,036	38,223	New Hampshire [r]		597
California [c]	8,154,409	9,377,373	New Jersey	70,455	66,375
Colorado [d]	38		New Mexico [s]	279	103
Connecticut [e]	120,790	136,767	New York	6,674,603	8,775,394
Delaware [f]			North Carolina	271,761	601
District of Columbia [g]			North and South Dakota		
Florida	49,430	212,837	Ohio	9,119,611	9,320,420
Georgia	19,018	11,773	Oklahoma		
Hawaii	6,332	19,467	Oregon [t]	1,066	407
Idaho [h]			Pennsylvania	7,793,950	9,322,097
Illinois	37,793,376	38,027,381	Rhode Island [u]		
Indiana	21,916,486	25,873,720	South Carolina		
Iowa	23		Tennessee	1,079,215	619,034
Kansas [i]	357		Texas	928	
Kentucky	27,524,275	36,735,235	Utah [v]		
Louisiana [k]	5,890,692	8,869,832	Vermont [w]		
Maine [l]			Virginia	574,711	977,248
Maryland [m]	3,667,441	3,808,376	Washington [x]	187	175
Massachusetts	2,387,333	4,295,780	West Virginia	174,021	197,414
Michigan	2,180,436	2,376,643	Wisconsin	2,082,888	2,136,581
Minnesota			Wyoming [y]		
Mississippi [n]					
Missouri	393,618	336,767	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, 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, 1886. Indian and Oklahoma Territories were constituted as the State of Oklahoma and proclaimed as such by the President November 16, 1907.
[k] Including Mississippi since July 1, 1887. Mississippi was detached from Louisiana June 1, 1908, and consolidated with Alabama.
[l] Part of the collection district of New Hampshire since July 1, 1887.
[m] 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.
[n] Part of the collection district of Louisiana since July 1, 1887. Consolidated with Alabama June 1, 1908.
[o] Including Idaho since August 20, 1883, and Utah from August 20, 1883, to July 31, 1884, and since July 1, 1887.
[p] 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.
[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.
Alabama and Mississippi	.....
Arkansas	81,326.4
California:	
First district	3,284,859.7
Fourth district	210,192.9
Sixth district	118,042.7
Colorado and Wyoming	115,893.3
Connecticut and Rhode Island	1,241,115.1
Florida	544,928.1
Georgia	.....
Hawaii	32,150.5
Illinois:	
First district	6,512,752.1
Fifth district	6,019,632.9
Eighth district	3,151.9
Thirteenth district	259,763.1
Indiana:	
Sixth district	1,200,880.8
Seventh district	228,457.2
Iowa:	
Third district	105,852.7
Fourth district	103,651.6
Kansas, Oklahoma, and Indian Territory	.....
Kentucky:	
Second district	339,387.5
Fifth district	5,329,994.4
Sixth district	680,580.6
Seventh district	109,114.5
Eighth district	59,661.7
Louisiana	862,511.6
Maryland, Delaware, and District of Columbia	6,845,966.3
Massachusetts, third district	5,475,577.5
Michigan:	
First district	371,928.5
Fourth district	65,633.3
Minnesota	1,591,050.1
Missouri:	
First district	2,974,245.7
Sixth district	1,633,188.6
Montana, Utah, and Idaho	101,446.0
Nebraska	480,500.4
New Hampshire, Maine, and Vermont	78,421.1
New Jersey:	
First district	372,375.9
Fifth district	1,349,884.9
New Mexico and Arizona	14,742.1
New York:	
First district	1,675,426.2
Second district	9,278,774.7
Third district	2,970,654.4
Fourteenth district	458,365.8
Twenty-first district	391,555.6
Twenty-eighth district	2,638,353.4
North Carolina:	
Fourth district	.....
Fifth district	.....
North and South Dakota	.....
Ohio:	
First district	10,949,472.0
Tenth district	839,071.5
Eleventh district	477,478.5
Eighteenth district	1,649,751.1
Oregon	311,619.4
Pennsylvania:	
First district	8,399,916.4
Ninth district	319,986.5
Twelfth district	733,041.1
Twenty-third district	3,419,824.5
South Carolina	20,663.5
Tennessee	1,231,913.0
Texas:	
Third district	284,004.4
Fourth district	184,525.5
Virginia:	
Second district	1,885,164.5
Sixth district	202,361.5
Washington and Alaska	348,396.1
West Virginia	330,644.5
Wisconsin:	
First district	1,998,953.1
Second district	120,510.6
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.
Alabama	.....
Alaska	.....
Arizona	10,005.2
Arkansas	81,326.4
California	3,613,095.3
Colorado	115,893.3
Connecticut	915,452.8
Delaware	384,488.3
District of Columbia	412,930.4
Florida	544,928.1
Georgia	.....
Hawaii	32,150.5
Idaho	19,909.9
Illinois	12,795,300.0
Indiana	1,429,338.0
Indian Territory	.....
Iowa	209,504.3
Kansas	.....
Kentucky	6,518,738.7
Louisiana	862,511.6
Maine	.....
Maryland	6,048,547.6
Massachusetts	5,475,577.5
Michigan	437,561.8
Minnesota	1,591,050.1
Mississippi	.....
Missouri	4,607,434.3
Montana	49,399.6
Nebraska	480,500.4
Nevada	.....
New Hampshire	78,421.1
New Jersey	1,722,260.8
New Mexico	4,736.9
New York	17,413,130.1
North Carolina	.....
North Dakota	.....
Ohio	13,915,773.1
Oklahoma	.....
Oregon	311,619.4
Pennsylvania	12,872,768.5
Rhode Island	325,662.3
South Carolina	20,663.5
South Dakota	.....
Tennessee	1,231,913.0
Texas	468,529.9
Utah	32,136.5
Vermont	.....
Virginia	2,087,526.0
Washington	348,396.1
West Virginia	330,644.5
Wisconsin	2,119,463.7
Wyoming	.....
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.
	Deposited in warehouse.	Withdrawn from warehouse.					Dumped for rectification.	Rectified.		
		On payment of the tax.	For denaturation.[a]	For scientific purposes and use of United States.	For export.	For transfer to manufacturing warehouses.				
Alabama		11,153.7								11,153.7
Arkansas	27,705.7	23,909.4					81,077.6	81,326.4	15,848.1	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	2,784,826.6	3,284,859.7	5,960,468.1	18,233,996.9
Fourth California		589.4					177,533.9	210,192.9	1,259,722.5	1,648,038.7
Sixth California	117,300.5	242,842.7	117,148.9	1,678.4			96,396.5	118,042.7	1,028,062.7	1,721,472.4
Colorado		119,003.0		444.8			101,315.5	115,893.3		336,656.6
Connecticut	108,698.9	125,516.6			145.4		1,055,941.5	1,241,115.1	32,607.3	2,564,024.8
Florida	212,837.1	210,616.8					459,675.0	544,928.1		1,428,057.0
Georgia	11,773.4	43,106.3								54,879.7
Hawaii	11,664.8	35,768.3	97.3				26,798.6	32,150.5	7,802.2	114,281.7
First Illinois	500.4	26,746.3					5,729,340.7	6,512,752.1	276,814.2	12,546,153.7
Fifth Illinois	28,480,594.5	26,307,397.6	116,075.2	69,478.0	3,778.9		5,081,624.2	6,019,632.9		66,078,581.3
Eighth Illinois	9,124,628.5	7,251,683.5	1,097,095.8	295,871.0	4,399.5		2,835.4	3,151.9		17,779,665.6
Thirteenth Illinois							222,645.7	259,763.1		482,408.8
Sixth Indiana	9,116,366.5	8,497,276.1	674,321.7	35,828.0		2,809.3	1,124,548.9	1,200,880.8	119.8	20,652,151.1
Seventh Indiana	16,056,773.5	15,617,981.7		6,188.9	1,460.6	43,783.1	188,917.7	228,457.2	26,138.3	32,169,701.0
Third Iowa							94,448.3	105,852.7		200,301.0
Fourth Iowa							84,208.6	103,651.6		187,860.2
Kansas		2,326.7								2,326.7
Second Kentucky	4,748,503.1	2,877,488.7		811.0	8,028.9	103.1	286,190.9	339,387.5	12,884.5	8,273,397.7
Fifth Kentucky	17,239,281.4	12,652,365.1		308.6	80,204.3		4,661,482.2	5,329,994.4	147,249.5	40,110,885.5
Sixth Kentucky	5,362,056.6	3,386,684.3	110,636.6	435.4	1,996.0		573,710.8	680,580.6		10,116,100.3
Seventh Kentucky	6,105,990.0	3,473,234.7			6,073.3	1,130.3	101,769.5	109,114.5	816.0	9,798,128.3
Eighth Kentucky	3,107,767.2	2,737,694.1			5,845.5	1,134.5	52,939.1	59,661.7	2,769.1	5,967,811.2
Louisiana	8,869,831.7	2,458,418.2	6,250,628.0	50,647.1	32,823.5		826,764.0	862,511.6		19,351,624.1
Maryland	3,785,951.0	4,076,645.3		270.1	2,299.4	11,013.6	6,115,737.7	6,845,966.3	65,266.9	20,903,150.3
Third Massachusetts	3,189,058.5	1,812,520.4	1,404,607.9	6,678.3	1,254,157.1	19,290.9	4,743,749.6	5,475,577.5	210.0	17,905,850.2
First Michigan	2,376,164.9	1,985,921.4		143,176.9	158,228.1		316,023.8	371,928.5	273.3	5,351,716.9
Fourth Michigan							59,435.6	65,633.3	205.0	125,273.9
Minnesota							1,381,979.2	1,591,050.1		2,973,029.3
First Missouri	47,175.5	45,413.8					2,575,302.8	2,974,245.7	39,709.2	5,681,847.0

Sixth Missouri	263,784.5	912,826.9		1,955.0			1,379,468.9	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		16,048.9	155.7		405,728.7	480,500.4		5,096,271.2
New Hampshire		10,031.7					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							1,785,762.3	1,349,884.9	74,830.0	3,210,477.2
New Mexico							13,195.7	14,742.1	103.2	28,041.0
First New York	5,042,432.5	3,364,368.1	212,777.0	1,308,221.2	795.1	7,623.1	1,500,430.7	1,675,426.2	2,430.4	13,114,504.3
Second New York							8,076,525.0	9,278,774.7	471,632.4	17,826,932.1
Third New York							2,575,903.4	2,970,654.4		5,546,557.8
Fourteenth New York	2,816,259.0	2,501,658.5		2,484.5		1,130.4	398,757.8	458,365.8	23,083.7	6,201,739.7
Twenty-first New York	838,165.3	593,608.8				7,557.9	343,287.1	391,555.6	20,648.3	2,194,823.0
Twenty-eighth New York		6,900.6					2,559,795.5	2,638,353.4	201,221.5	5,406,271.0
Fourth North Carolina		4,561.3							599.5	5,160.8
Fifth North Carolina	1.8	25,507.3								25,509.1
North and South Dakota										
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	36,142,543.7
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		903,431.2
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					267,090.5	311,619.4	407.0	857,989.8
First Pennsylvania	656,903.6	749,667.4		.3		2,975.5	7,643,397.7	8,399,916.4	35,891.9	17,488,752.8
Ninth Pennsylvania	320,246.6	427,365.0					272,410.1	319,986.5		1,340,008.2
Twelfth Pennsylvania	140,023.1	78,466.1					645,737.6	733,041.1		1,597,267.9
Twenty-third Pennsylvania	8,201,533.9	5,667,635.3		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	20,663.5		35,588.5
Tennessee	611,928.0	1,007,325.7			1,519.8	2,609.0	1,035,765.1	1,231,913.0	11,474.1	3,902,534.7
Third Texas							232,141.6	284,004.4		516,146.0
Fourth Texas							159,290.9	184,525.5		343,816.4
Second Virginia	591,677.4	422,646.5					1,544,898.1	1,885,164.5	3,059.0	4,447,445.5
Sixth Virginia	359,662.5	336,019.6					164,765.7	202,361.5	22,849.2	1,085,658.5
Washington							313,865.1	348,396.1	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	99,919,289.5	10,087,657.5	492,431,686.7

[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	268,168
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	1,311,365	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	366,745	First Ohio	1,805,977
Sixth Indiana	638,206	Tenth Ohio	556,958
Seventh Indiana	664,960	Eleventh Ohio	462,680
Third Iowa	255,830	Eighteenth Ohio	1,426,462
Fourth Iowa	226,838	Oregon	224,722
Kansas	510	First Pennsylvania	3,206,073
Second Kentucky	23,630	Ninth Pennsylvania	289,560
Fifth Kentucky	397,447	Twelfth Pennsylvania	1,427,485
Sixth Kentucky	280,143	Twenty-third Pennsylvania	2,741,023
Seventh Kentucky	45,605	South Carolina	2,942
Eighth Kentucky	9,500	Tennessee	221,850
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	1,578,706	West Virginia	302,780
First Missouri	3,341,967	First Wisconsin	4,000,537
Sixth Missouri	548,180	Second Wisconsin	790,260
Montana	476,054		
Nebraska	414,519	Total	59,485,117

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 [o]	460,528	476,054
Alaska			Nebraska [p]	389,820	414,519
Arizona [b]			Nevada [q]		
Arkansas	10,425	12,700	New Hampshire [r]	274,733	268,168
California [c]	1,188,695	1,255,095	New Jersey	3,114,713	3,260,914
Colorado [d]	411,399	450,817	New Mexico [s]	24,525	26,975
Connecticut [e]	1,211,588	1,311,365	New York	12,572,042	13,095,353
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 [t]	194,231	224,722
Idaho [h]			Pennsylvania	7,050,262	7,664,141
Illinois	5,525,473	6,024,884	Rhode Island [u]		
Indiana	1,272,017	1,303,166	South Carolina	5,157	2,942
Iowa	437,177	482,668	Tennessee	255,200	221,850
Kansas [i]	5,872	510	Texas	552,976	611,399
Kentucky	704,710	756,325	Utah [v]		
Louisiana [k]	473,027	462,795	Vermont [w]		
Maine [l]			Virginia	164,267	174,451
Maryland [m]	1,376,610	1,434,329	Washington [x]	816,667	859,881
Massachusetts	2,042,993	2,112,006	West Virginia	293,189	302,780
Michigan	1,483,207	1,538,663	Wisconsin	4,569,941	4,790,797
Minnesota	1,411,570	1,578,706	Wyoming [y]		
Mississippi [n]					
Missouri	3,704,978	3,890,147	Total	56,303,497	59,485,117

[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, 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, 1886. Indian and Oklahoma Territories were constituted as the State of Oklahoma and proclaimed as such by the President November 16, 1907.
[k] Including Mississippi since July 1, 1887. Mississippi was detached from Louisiana June 1, 1908, and consolidated with Alabama.
[l] Part of the collection district of New Hampshire since July 1, 1887.
[m] 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.
[n] Part of the collection district of Louisiana since July 1, 1887. Consolidated with Alabama June 1, 1908.
[o] Including Idaho since August 20, 1883, and Utah from August 20, 1883, to July 31, 1884, and since July 1, 1887.
[p] 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.
[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.

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.		Distilleries 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	13,099.00	19,579.00
Colorado	10	971	317.00					48.00	365.00
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	8,381.00
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.		Distilleries 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					$5,378.00	8,154.00
New Mexico	1	2	7.00						7.00
New York	138	3,773	2,386.00	500	$5.00	69,694	$410.00	834.00	3,635.00
North Carolina	607	31,480	26,044.00					19,260.00	45,304.00
North and South Dakota	1							60.00	60.00
Ohio	78	4,792	6,235.00	1,988	145.00	48,375	466.00	915.00	7,761.00
Oregon	9	261	382.00			31,642	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	139	156.00					3,502.00	3,658.00
Texas	5	162	133.00					7.00	140.00
Virginia	167	5,023	5,362.00					11,615.00	16,977.00
Washington	7	10	25.00			546	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	1,103.00
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

Sales Under Distraint.

Gross proceeds		$9,944.80
Tax paid by stamps	$6,518.88	
Expenses [a]	645.98	
		7,164.86
Net proceeds		2,779.94

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	609
Offers received July 1, 1909, to June 30, 1910	4,756
Total	5,365
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 penalties.			
Alabama	$100.00	$3,000.00	$1,087.09	$160.00	$266.67	$4,613.76
Arkansas			683.60		126.88	810.48
California:						
First district						
Fourth district						
Sixth district						
Colorado					611.99	611.99
Connecticut			750.00		76.65	826.65
Florida			300.00		58.75	358.75
Georgia	1,121.65	472.80	3,438.60	87.14	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
Seventh district						
Eighth district		478.00	350.00			828.00
Louisiana			50.00		3.75	53.75
Maryland		331.22	1,150.00	14.90	101.71	1,597.83
Massachusetts						
Michigan:						
First district			500.00		9.10	509.10
Fourth district						
Minnesota			50.00			50.00
Missouri:						
First district					44.25	44.25
Sixth district			1,020.00		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			238.13
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 penalties.			
New York:						
First district			$700.00		$376.63	$1,076.63
Second district			750.00			750.00
Third district			251.00			251.00
Fourteenth district			750.00		38.28	788.28
Twenty-first district			300.00			300.00
Twenty-eighth district			420.00			420.00
North Carolina:						
Fourth district			3,109.70	$2.87	2,597.98	5,710.55
Fifth district [a]	$2,983.05	$2,992.61	1,014.70	1,336.89	799.09	9,126.34
North and South Dakota			140.00			140.00
Ohio:						
First district						
Tenth district						
Eleventh district			725.00		216.11	941.11
Eighteenth district			7,190.00		748.07	7,938.07
Oregon					147.41	147.41
Pennsylvania:						
First district			1.00		25.06	26.06
Ninth district						
Twelfth district						
Twenty-third district			502.00		200.67	702.67
South Carolina	190.75		100.00		326.03	616.78
Tennessee [b]					1,953.64	1,953.64
Texas:						
Third district			150.00		158.55	308.55
Fourth district			100.00			100.00
Virginia:						
Second district			600.00		28.10	628.10
Sixth district	301.45	452.10	400.00	15.75	493.81	1,663.11
Washington			800.00		427.47	1,227.47
West Virginia			375.00		410.74	785.74
Wisconsin:						
First district						
Second district						
Total	4,735.03	7,827.23	41,463.44	1,723.61	15,979.06	71,728.37
Total for fiscal year 1909	9,945.95	4,141.69	35,371.54	338.75	17,560.48	67,358.41

[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 distraint 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 distraint 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	196.88	
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	4,355
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.

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:

JULY 1, 1909, TO JUNE 30, 1910.[a]

District.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories 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	.....	.....	.....
First Missouri	97,570	99,340	.....	.....	1,440
Fifth New Jersey	941,144	130	932,747	.....	32,076
First Ohio	197,490	198,250	.....	.....	3,290
Eleventh Ohio	22,970	22,970	.....	.....	60
Fourth Texas	159,214	145,100	13,810	.....	1,864
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.	Withdrawn tax paid.	Withdrawn for export.
1909.	*Pounds.*	*Pounds.*	*Pounds.*
July	381,241	208,187	171,244
August	433,518	212,333	205,983
September	487,057	299,510	176,803
October	518,806	313,990	209,106
November	520,919	358,273	202,138
December	634,264	355,326	258,603
1910.			
January	524,747	323,232	202,871
February	518,015	283,337	234,179
March	618,721	311,699	302,836
April	594,761	294,042	300,787
May	541,682	249,482	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 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:

JULY 1, 1909, TO JUNE 30, 1910.[a]

Districts.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories 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 manufactories June 30, 1910.
1909.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
July	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	13,431,095	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	1,077,160
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.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1903	5,710,407	2,312,493	3,334,969	67,573,689	66,785,796	151,693
1904	3,785,670	1,297,068	2,504,940	46,413,972	46,397,984	123,425
1905	5,560,304	3,121,640	2,405,763	46,427,032	46,223,691	137,670
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 manufactories 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.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Colorado [a]		1,268,477	1,268,477		
First Illinois	172,316	21,032,458	21,024,150		180,624
Sixth Indiana	3,548	710,784	708,318		6,014
Third Iowa		503,455	503,455		
Fourth Iowa	24,975	6,502,992	6,503,051		24,916
Kansas [b]	18,167	3,185,769	3,169,193		34,743
Maryland [c]		272,681	271,222		1,459
Massachusetts	17,441	863,638	860,565		20,514
First Michigan	7,570	1,915,899	1,922,409		1,060
Fourth Michigan		42,644	42,527	117	
Minnesota	3,487	2,684,386	2,682,497		5,376
Sixth Missouri		344,151	344,151		
Nebraska		5,063	5,063		
Tenth Ohio	7,702	3,684,822	3,676,806		15,718
Eleventh Ohio	1,840	158,744	159,880		704
Eighteenth Ohio	7,875	1,248,903	1,256,778		
Sixth Virginia		18,780	18,780		
Second Wisconsin	21,276	2,989,929	2,961,124		50,081
Total	286,197	47,433,575	47,378,446	117	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.
1909.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
July	286,197	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	3,831,660		
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.
1909.	*Pounds.*	*Pounds.*
July	15,998	15,998
August		
September		
October		
November	34,920	34,920
December	26,470	26,470
1910.		
January		
February	20,208	20,208
March	19,997	19,997
April	19,886	19,886
May	20,317	20,317
June	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	1,753,712
October	147	23,469	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	112,272	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	1,623	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					472
Balance on hand June 30, 1910		306	1,323	176	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 REPACKING 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	156,094.62

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	67,214.79

Expenses of Expert Accountants under Corporation Tax Law.

Salaries of expert accountants	$320.00
Expenses of expert accountants	64.14
Total	384.14

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			4	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	262,005.67
Georgia	12,285.34		442	708	114	1,312	47,712.20	7,069.51
Idaho	668.24							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	16,448.49
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	43	7,332	8,186.79	315,548.76
Louisiana	27.15							15,978.05
Maine								3,045.86
Massachusetts	167.17						414.38	14,818.22
Maryland	3,726.72				16	227	2,566.85	60,380.97
Michigan	2,810.82					1,088	108.80	20,777.92
Minnesota	3,162.72					221	440.75	10,106.30
Mississippi	47.00		3	3	4		350.00	827.50
Missouri	4,501.28				5	9,753	14,471.44	28,058.99
Montana	620.85					70		2,227.12
Nebraska	3,787.64					684	605.50	8,310.56
New Hampshire						168	294.94	1,000.00
New Jersey	710.53	2			19	2,590	18,991.83	69,198.37
New York	5,312.90	2	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	4,503.07	19,924.09
Oregon	2,338.26							2,211.80
Pennsylvania	7,312.29				2	3,325	7,678.15	26,311.80
Rhode Island		1				141	130.81	8,328.13
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	19,744.47
Texas	.50							17,788.87
Vermont								698.77
Virginia	8,265.98		80	136		4,456	8,716.84	87,497.12
Washington	1,784.09						6,325.16	128.37
West Virginia	814.58			1	5	321	762.55	2,657.15
Wisconsin	2,040.59						129.60	15,570.69
District of Columbia	484.21					39	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	1,911	470	63,821	255,588.76	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
Amen, 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	106.80
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
Garner, J. N.	389.00	384.97	18.95	.....	792.92
Haynes, M. A.	2,892.00	2,569.81	17.02	.....	5,478.83
Ingram, C. H.	6,053.00	2,960.62	29.97	333.50	9,377.09
McGinnis, J. W.	2,388.00	1,922.59	13.20	.....	4,323.79
McCabe, J. A.	2,496.00	2,094.66	199.93	.....	4,790.59
McCoy, J. B.	1,252.00	868.89	4.70	.....	2,125.59
Nutt, L. G.	2,132.00	1,699.76	48.15	.....	3,879.91
Perkins, L. B.	2,964.00	2,500.23	52.87	18.00	5,535.10
Reed, J. F.	2,156.00	1,804.88	16.43	.....	3,977.31
Sinsel, J. W.	4,828.00	2,048.24	13.10	.....	6,889.34
Screven, E. W.	.....	.....	2.38	1,462.75	1,465.13
Sams, R. B.	2,732.00	2,298.30	.....	4,817.45	9,847.75
Shelley, R. C.	3,252.00	2,413.50	411.54	1,940.30	8,017.34
Surber, J. H.	3,080.00	1,839.84	6.18	10,111.50	15,037.52
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	21,578.50	111,554.77
Expended by Collector Drake, special employees					549.50
Expended by Collector Drake, informers					25.00
Expended by Deputy Collector Stowe, miscellaneous (samples)					3.40
Rewards, Circular 99					435.63
Total					112,568.30

Title of employees.	Number employed.	Amount expended.
Special employees	68	[a] $89,101.04
Informers	1,009	[a] 8,728.50
Guides	33	321.00
Possemen	2,520	12,554.00

[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.

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	325,218.00
Imported	1,800	
Distillery warehouse	2,627,200	
Special warehouse	72,800	
Rewarehousing	28,800	
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	3,568,600	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	28,546,200	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.

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.

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, 394,375 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	185,736,781	(a)	12,065,617	131,130,733	18,682,341	347,615,472
1903	180,224,826	2,326,269	11,893,051	134,359,183	22,689,767	351,493,096
1904	163,379,270	8,783,211	12,151,003	149,151,690	20,221,400	353,686,574
1905	156,805,981	10,147,689	11,684,184	165,208,982	23,671,078	367,517,914
1906	165,069,127	11,680,674	12,742,345	175,664,091	26,115,285	391,271,522
1907	159,745,491	12,257,022	12,457,917	179,172,512	24,175,219	387,808,161
1908	164,712,863	14,476,730	12,086,725	192,229,890	24,035,738	407,541,946
1909	173,418,223	14,625,975	12,481,100	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	5,565,669,701	610,926,720	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	676,115,995	10,131,315	2,961,229,132
1903	6,806,017,429	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	3,666,814,273
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	5,255,572,445
1908	6,488,907,269	1,072,512,540	17,668,772	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.			
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
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	270,571,680	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	458,507,466
1906	136,335,003	3,943,688	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
	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.
	Pounds.	*Pounds.*	
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	17,794,163
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.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.
Alabama	....	71	129,024	.....	5,741,390	.....
Arkansas	....	30	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	207	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	.....	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	....	269	452,130	.....	23,325,104	.....
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	171,823,660	6,000
Michigan	1	686	4,686,436	.....	242,070,438	.....
Do	4	349	997,636	.....	52,755,382	.....
Total	....	1,035	5,684,072	.....	294,825,820	.....
Minnesota	....	458	1,450,734	.....	69,858,574	.....
Missouri	1	442	889,658	.....	45,880,746	.....
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	11,025	460,757,655	2,241,800
Total	....	699	9,908,150	11,025	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	....	76	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	263	1,162,643	.....	74,324,805	.....
Do	23	604	5,646,755	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	86	21,153,087	17,200
Tennessee	....	56	159,655	.....	7,549,360	.....
Texas	3	75	176,126	.....	9,166,394	.....
Do	4	50	79,625	.....	3,593,981	.....
Total	....	125	255,751	.....	12,760,375	.....
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	....	22,868	126,057,483	4,382,765	6,488,907,269	1,072,512,540
Increase, calendar year 1909	....	44	6,202,210	27,642	178,867,646	.....
Decrease, calendar year 1909	....	.....	.....	.....	.....	29,488,981

	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	3,948,630
Florida	....	24	.....	31,715	.....	6,630,080
Georgia	....	1	.....	125	.....	46,000
Illinois	1	42	.....	17,494	.....	4,521,010
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	801,000
New Jersey	1	4	.....	143	.....	34,800
Do	5	11	10	16,220	1,000	4,996,520
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	5,021,600	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
Do	21	1	.....	75	.....	41,000
Do	28	4	230	11,453	47,000	3,881,200
Ohio	10	1	.....	224	.....	63,050
Do	18	4	.....	162	.....	102,500
Oregon	....	1	.....	68	.....	22,400
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	.....	24,528	.....	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.	Factories.	Materials used in manufacturing tobacco.								
		Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
	No.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Alabama	2			225						225
Arkansas	5	32,480		625				50		33,155
California:										
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	93,090	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	1,526,955	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	.....	.....	.....	498,281
Second district	133	5,486,404	430,376	20,152	10,093	26,826	659,234	6,125	370,238	7,009,448
Third district	157	397,941	1,654	454,690	18,644	.....	2,981	2,784	1,860	880,554
Fourteenth district	60	1,235,735	.....	229,161	400	106,066	26,872	137,190	68,083	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	50,365	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.	Factories.	Materials used in manufacturing tobacco.								
		Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
	No.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
North Carolina:										
Fourth district	17	47,804,004	654,133	1,021,840	62,620	220,924	398,339	291,762	392,122	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	.....	.....	.....	.....	.....	14,099
Pennsylvania:										
First district	139	593,536	1,108	475,213	9,792,855	.....	19,417	47,844	16,198	10,946,171
Ninth district	83	35,212	.....	371,466	2,028	.....	13,182	19,780	7,225	448,893
Twelfth district	37	2,258,138	167	64,903	.....	.....	78,506	112,708	140,630	2,655,052
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	.....	.....	20	.....	.....	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	5,489	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	.....	.....	.....	.....	.....	15,756
West Virginia	20	913	1,108,542	3,943,235	702	.....	433,950	289,316	1,703,804	7,480,462
Wisconsin:										
First district	64	5,425,753	.....	66,604	.....	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 1909	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	42,866,758	39,582,999	23,646,957	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.	
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Alabama	.....	.....	.....	225	.....	225	.....	225	.....	.....	225	$13.50
Arkansas	.....	21,499	.....	635	.....	22,134	711	22,845	6,720	.....	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	525	.....	68,424	4,105.44
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
Hawai	.....	.....	.....	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	23,629	.....	.....	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	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	3,010,767	205,037	12,744,096	.....	44,937,819	2,084,819	47,022,638	2,296,916	65,698	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	184,415.28
Maryland	.....	.....	.....	18,357,360	21,772	18,379,132	11,569	18,390,701	19,160	79,725	18,291,816	1,097,508.96
Massachusetts	.....	.....	.....	165,529	169,303	334,832	2,685	337,517	3,011	.....	334,506	20,070.36
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	.....	81,054	.....	.....	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	21,797,388	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	4,445,772.06
Sixth district	6,579	63,816	.....	111,351	.....	181,746	41,432	223,178	38,689	.....	184,489	11,069.34
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	4,456,841.40
Montana	.....	.....	.....	20,499	.....	20,499	75	20,574	285	.....	20,289	1,217.34
Nebraska	.....	.....	.....	90,437	.....	90,437	.....	90,437	1,238	.....	89,199	5,351.94
New Hampshire	.....	.....	.....	7,201	.....	7,201	.....	7,201	129	.....	7,072	424.32
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	36,693,731	2,201,623.86
New Mexico	.....	.....	.....	15,950	.....	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	479,904	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	26,993	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.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Fourteenth district	.....	.....	194,687	1,520,566	120	1,715,373	8,408	1,723,781	11,654	131,472	1,580,655	94,839.30
Twenty-first district	.....	.....	60,800	1,215,252	.....	1,276,052	13,351	1,289,403	16,672	.....	1,272,731	76,363.86
Twenty-eighth district	.....	.....	.....	782,681	28,318	810,999	517	811,516	1,784	.....	809,732	48,583.92
Total	.....	.....	1,649,585	9,982,005	119,397	11,750,987	55,858	11,806,845	61,663	549,094	11,196,088	671,765.28
North Carolina:												
Fourth district	2,969,597	.....	.....	35,096,394	.....	38,065,991	194,331	38,260,322	1,117,516	164,245	36,978,561	2,218,713.66
Fifth district	41,127,633	46,496	.....	3,207,779	.....	44,381,908	3,244,676	47,626,584	4,025,965	3,638	43,596,981	2,615,818.86
Total	44,097,230	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	.....	.....	.....	8,551	.....	8,551	32	8,583	.....	.....	8,583	514.98
Ohio:												
First district	14,368,361	342,041	370	28,872,615	61	43,583,448	582,091	44,165,539	647,112	11,762	43,506,665	2,610,399.90
Tenth district	.....	.....	.....	2,491,380	.....	2,491,380	38,456	2,529,836	69,081	.....	2,460,755	147,645.30
Eleventh district	.....	.....	.....	11,253	.....	11,253	360	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	31,742,939	3,937	46,457,648	620,957	47,078,605	716,202	11,762	46,350,641	2,781,038.46
Oregon	.....	.....	.....	13,939	.....	13,939	8	13,947	21	.....	13,926	835.56
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	2,536,959	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	9,766,237	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		8,281	497.46
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			144,165	8,649.90
Fourth district				11,336		11,336		11,336			11,336	680.16
Total				155,501		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	26,156,589	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		28,970,620	1,828,714	30,799,334	2,122,779	1,912,850	26,763,705	1,605,822.30
Washington				15,745		15,745	250	15,995			15,995	959.70
West Virginia		50	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	6,026,520	2,307	4,200	6,020,013	361,200.78
Second district				158,133		158,133	1,012	159,145	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	12,092,809	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	2,643,392	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.

TABLES.

A.

Page.

Statement showing the receipts from each specific source of internal revenue, and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1910 124–165

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 166–170

C.

Statement showing the actual number of the different kinds of special-tax payers, by collection districts and by States and Territories, for the fiscal year ended June 30, 1910 171–175

D.

Statement showing the internal-revenue receipts from special taxes in the several States and Territories for the fiscal year ended June 30, 1910 176–179

E.

Statement of collections, expenses, and percentage cost of collection for each collection district during the fiscal years ended June 30, 1909 and 1910 180–183

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.											
	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 wines.	Total collections on distilled spirits.
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
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	140,424.56	17,358.53			29.00		20,892.68	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	448,935.92
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
First Illinois	303,522.34	29,409.69	9,320.91	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		9,466,624.49
Seventh Indiana	1,182.61	17,179,729.36	1,012.51	566.67	53,541.64	4,858.36			54.70	466.00		17,241,411.85
Third Iowa			575.00	200.00	41,347.97	2,704.17						44,827.14
Fourth Iowa		299.31	800.01		38,934.41	3,804.17						43,837.90
Kansas		3,699.30			59,953.92	4,350.02						68,003.24
Second Kentucky	4,915.98	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	229.60	103,652.00		14,188,255.34
Sixth Kentucky		3,726,026.39	558.34	800.00	15,926.54	3,791.70			5.10	17,652.00		3,764,760.07
Seventh Kentucky	897.60	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			2,818,595.07
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			2,299,920.90
Fourth Michigan	196.90	227.04	162.51	400.00	70,712.10	4,579.22						76,277.77
Minnesota			2,975.01	3,600.00	135,494.89	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				10.00		209,664.93
Sixth Missouri	29,317.53	1,004,745.67	2,833.38	4,000.00	67,284.78	13,908.43				2,750.00		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			.40	1,058.00		2,088,486.65
New Hampshire	350.79	11,034.87	1,433.34	200.00	40,169.88	1,725.01						54,913.89
First New Jersey	14,077.58		950.00	600.00	49,336.50	3,254.17					48.96	68,267.21
Fifth New Jersey	70,351.42	18.15	3,700.00	1,866.67	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	180,812.70	15,312.50	37.50	40.00	9.50			3,950,301.99
Second New York	515,424.25	974.38	8,312.50	13,883.33	45,911.51	49,558.35	16.67	40.00	.20			634,621.19
Third New York			8,287.54	3,400.00	118,104.42	33,233.37	70.83	40.00				163,136.16
Fourteenth New York	11,168.60	2,754,739.46	3,804.16	600.00	187,091.13	8,433.33			2.40			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	238,406.91
Fourth North Carolina	700.15	5,348.31			4,863.91	350.01	75.00	60.00			137.10	11,534.48
Fifth North Carolina	854.78	29,216.66			6,849.84	291.67						37,212.95
North and South Dakota					49,705.81	2,637.52						52,343.33
First Ohio	55,366.30	8,565,193.01	2,895.84	11,300.00	74,383.36	19,275.00	262.50	760.00	4.00	9,440.00		8,738,880.01
Tenth Ohio	125,084.19	557,117.61	983.34	1,400.00	51,747.63	3,975.03				16,884.00		757,191.80
Eleventh Ohio		10,821.69	400.00	2,000.00	36,204.23	2,558.36						51,984.28
Eighteenth Ohio	10,646.37	95,141.35	2,075.00	2,400.00	112,123.76	8,300.01	83.33	40.00				230,809.82
Oregon	449.13	306,760.19	1,216.68	1,000.00	48,609.46	4,429.20						362,464.66
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		1,063,001.06
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		6,489,577.52
South Carolina		327.69		200.00	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		60.00	9.90	94.00		1,195,173.38
Third Texas		98.45	2,204.18	800.00	49,820.08	5,637.53						58,560.24
Fourth Texas		84.26	491.66	800.00	20,449.02	5,404.16						27,229.10
Second Virginia	4,004.74	465,752.50	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		67.50	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	318,954.00	145,697.25	148,029,311.54

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						2,736.75	8,885.24
First California	135,152.13	$5.94	117,590.67	$208.44	$759.03	$194.19	18,867.26	272,777.66
Fourth California	29,288.58						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	51,796.82
Sixth Indiana	227,626.40					718.50	12,627.58	240,972.48
Seventh Indiana	174,037.43					1.50	31,018.38	205,057.31
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						159,862.72	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					95.70	4,820.19	165,429.14
Minnesota	216,495.40	1.62	5.40			61.44	13,199.30	229,763.16
First Missouri	143,392.68	.54	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	121,604.42
First New Jersey	171,123.59		53.46				350.91	171,527.96
Fifth New Jersey	1,382,318.31	865.89	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	1,821,964.92
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	486,014.41
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	50,247.54	238,691.55
Fourth North Carolina	41,010.54		3,510.00				2,564,138.55	2,608,659.09
Fifth North Carolina	467.91						3,164,179.11	3,164,647.02
North and South Dakota	37,358.58						675.51	38,034.09
First Ohio	638,651.83	117.18	7.89			9.01	2,599,727.84	3,238,513.75
Tenth Ohio	399,510.29		3.24			28.80	372,603.85	772,146.18
Eleventh Ohio	384,591.23				18.00		719.70	385,328.93
Eighteenth Ohio	574,886.48	28.89	100.98	8.10		425.16	24,276.63	599,726.24
Oregon	26,874.28		25.38			2.76	1,675.82	28,578.24
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	2,152,046.66
Twelfth Pennsylvania	228,995.39		61.56		1.50		169,575.35	398,633.80
Twenty-third Pennsylvania	1,155,887.05	324.27	1.08	11.34	36.00	566.28	8,494.42	1,165,320.44
South Carolina	61,807.00	10.80		1.62			722.04	62,541.46
Tennessee	24,868.82		.54			462,566.77	265,585.87	753,022.00
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	86,331.42	1,655,426.04	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		6.00	1,313.40	46,257.05
West Virginia	422,138.31						415,127.90	837,266.21
First Wisconsin	222,751.14		1.74			1,660.83	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	14,848.41	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	9,758.45	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	354.17	281,566.96
Seventh Kentucky	45,605.00	.....	.....	1,889.45	1,652.12	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	498,745.96
Nebraska	414,518.75	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	456.69	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	776,156.75	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	.....	3,533.34	1,489.18	3,083.34	1,814,082.49
Tenth Ohio	556,958.50	150.00	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	2,771,408.25
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	15,491.67	4,031,718.69
Second Wisconsin	790,260.02	50.00	7,358.36	7,119.54	15,885.70	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, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, ¼ of 1 cent.	Oleomargarine imported from foreign countries, per pound, 15 cents.	Manufactures of oleomargarine (special tax), $600.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), $48.	Retail dealers in oleomargarine free from artificial coloration (special tax), $6.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), $480.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), $200.	Total collections on oleomargarine.
Alabama					$160.00	$2,619.00		$2,283.34	$4,962.34
Arkansas						1,699.50	$800.00	666.67	3,166.17
First California						38.00		116.67	154.67
Fourth California									
Sixth California						441.50		1,533.34	1,974.84
Colorado	$40.80				616.00	2,150.50	480.00	1,400.00	4,687.30
Connecticut	304.00	$28,098.16		$1,800.00	160.00	3,640.50		1,033.34	35,036.00
Florida						1,302.00		1,466.68	2,768.68
Georgia	25.50				294.88	2,064.00		2,650.00	5,034.38
Hawaii						24.00		600.00	624.00
First Illinois	260,069.30	219,341.76		6,600.00	26,992.00	14,206.50	1,200.00	2,916.69	531,326.25
Fifth Illinois					84.00	2,105.50		2,533.34	4,722.84
Eighth Illinois					136.00	3,673.50		2,183.34	5,992.84
Thirteenth Illinois	19.40				356.00	2,305.00	600.00	600.00	3,880.40
Sixth Indiana	12,275.79	3,647.85		950.00	1,972.00	6,734.00		1,700.01	27,279.65
Seventh Indiana					160.00	2,587.00		400.00	3,147.00
Third Iowa	9.00					4,404.00		1,466.67	5,879.67
Fourth Iowa	21.00					3,389.50		2,000.01	5,410.51
Kansas	25,537.00	30,421.48		3,600.00	168.00	11,327.50		1,550.00	72,603.98
Second Kentucky						422.50			422.50
Fifth Kentucky	115.01				13,268.00	996.50		1,966.68	16,346.19
Sixth Kentucky					260.00	466.50			726.50
Seventh Kentucky						379.50		133.34	512.84
Eighth Kentucky						183.00			183.00
Louisiana					84.00	1,841.00		2,933.34	4,858.34
Maryland	1,560.10	584.95		1,400.00	3,992.00	3,369.00	480.00	3,316.68	14,702.73
Massachusetts					8.00	4,272.50		7,266.71	11,547.21
First Michigan	560.40	.75		600.00	452.00	10,523.50		3,716.67	15,853.32
Fourth Michigan						8,321.00		4,033.35	12,354.35
Minnesota		2,956.00		400.00		3,172.00		3,766.69	10,294.69
First Missouri	9,885.60	3,200.54		1,350.00	7,736.00	3,259.00	480.00	2,366.65	28,277.79
Sixth Missouri					36.00	5,681.50		700.00	6,417.50
Montana						926.25		1,983.32	2,909.57
Nebraska						1,566.50		2,650.02	4,316.52
New Hampshire						5,152.50		2,850.00	8,002.50

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

DISTRICT.	OLEOMARGARINE.								
	Oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, ¼ of 1 cent.	Oleomargarine imported from foreign countries, per pound, 15 cents.	Manufactures of oleomargarine (special tax), $600.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), $48.	Retail dealers in oleomargarine free from artificial coloration (special tax), $6.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), $480.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), $200.	Total collections on oleomargarine.
First New Jersey					$2,820.00	$2,030.00		$500.00	$5,350.00
Fifth New Jersey	$373.00	$8,236.58		$1,300.00		8,055.00	$160.00	1,666.66	19,791.24
New Mexico					32.00	242.00		83.34	357.34
First New York					24.00	3,503.50		183.33	3,710.83
Second New York						253.00		4,991.68	5,244.68
Third New York						928.00		200.00	1,128.00
Fourteenth New York	124.00			300.00	200.00	2,888.50		1,583.34	5,095.84
Twenty-first New York						4,638.50		3,266.67	7,905.17
Twenty-eighth New York						8,628.75		5,250.00	13,878.75
Fourth North Carolina						437.00			437.00
Fifth North Carolina	30.30			400.00		210.00			640.30
North and South Dakota						926.50			926.50
First Ohio	19,862.00	10,201.76			1,276.00	3,809.00	960.00	1,316.67	37,425.43
Tenth Ohio					40.00	3,380.50		2,066.68	5,487.18
Eleventh Ohio	2,297.00	32,353.85		600.00		7,253.00		1,316.67	43,820.52
Eighteenth Ohio	79.00				212.00	10,488.00		3,533.34	14,312.34
Oregon						211.50		883.34	1,094.84
First Pennsylvania	114.50				704.00	409.00	480.00	483.34	2,190.84
Ninth Pennsylvania					48.00	124.25			172.25
Twelfth Pennsylvania					540.00	1,142.50		283.34	1,965.84
Twenty-third Pennsylvania	627.20			100.00	5,488.00	2,833.50	1,360.00	1,716.67	12,125.37
South Carolina						816.50		800.00	1,616.50
Tennessee					268.00	2,239.50		2,966.68	5,474.18
Third Texas					40.00	1,015.00		1,783.33	2,838.33
Fourth Texas	15,174.00	1,614.94		600.00	72.00	471.50		1,116.66	19,049.10
Second Virginia	93.90				1,196.00	1,324.50		2,500.02	5,114.42
Sixth Virginia					28.00	1,133.00		1,216.68	2,377.68
Washington						661.75		1,100.02	1,761.77
West Virginia					540.00	6,580.50		5,533.37	12,653.87
First Wisconsin						4,781.50		766.66	5,548.16
Second Wisconsin						3,231.50		400.00	3,631.50
Total	349,197.80	340,658.62		20,000.00	70,462.88	199,891.50	7,000.00	112,292.04	1,099,502.84

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.
Alabama												
Arkansas												
First California												
Fourth California												
Sixth California												
Colorado												
Connecticut												
Florida												
Georgia												
Hawaii												
First Illinois	$2,341.58		$400.00			$2,741.58						
Fifth Illinois												
Eighth Illinois								$4.00		$0.40	$12.00	$16.40
Thirteenth Illinois												
Sixth Indiana												
Seventh Indiana												
Third Iowa								2.00			12.00	14.00
Fourth Iowa								416.00	$1.50		32.00	449.50
Kansas								486.50	52.55	1.25	57.00	597.30
Second Kentucky												
Fifth Kentucky												
Sixth Kentucky												
Seventh Kentucky												
Eighth Kentucky												
Louisiana												
Maryland												
Massachusetts												
First Michigan												
Fourth Michigan												
Minnesota												
First Missouri								230.00	100.00	26.00	24.00	380.00
Sixth Missouri												
Montana												
Nebraska							$24.60	2.00	1.50	26.00	61.00	115.10

A.—RECEIPTS EROM EACH SPECIFC 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									$10.00	$10.00		$20.00
Third New York								$960.00	390.00	45.00	$24.00	1,419.00
Fourteenth New York												
Twenty-first New York												
Twenty-eighth New York												
Fourth North Carolina												
Fifth North Carolina												
North and South Dakota												
First Ohio										13.00	10.00	23.00
Tenth Ohio												
Eleventh Ohio												
Eighteenth Ohio												
Oregon				$12.00		$12.00						
First Pennsylvania										5.00	12.00	17.00
Ninth Pennsylvania												
Twelfth Pennsylvania												
Twenty-third Pennsylvania												
South Carolina												
Tennessee												
Third Texas												
Fourth Texas												
Second Virginia												
Sixth Virginia												
Washington					$93.75	93.75						
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, ¼ 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						$3,180.18	$137.50	$3,317.68
Connecticut								
Florida								
Georgia								
Hawaii								
First Illinois	1,524.70	800.00			2,324.70	53,087.04	400.00	53,487.04
Fifth Illinois								
Eighth Illinois								
Thirteenth Illinois	126.00	600.00			726.00			
Sixth Indiana		642.00	224.00		866.00	1,767.00		1,767.00
Seventh Indiana	6.00				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								
Fifth Kentucky	48.90	2,450.00	124.00		2,622.90			
Sixth Kentucky								
Seventh Kentucky								
Eighth Kentucky								
Louisiana								
Maryland	47.10	250.00	40.00		337.10	631.50	50.00	681.50
Massachusetts	175.80	1,000.00			1,175.80	2,128.34	50.00	2,178.34
First Michigan	1,282.80	550.00			1,832.80	4,874.62	50.00	4,924.62
Fourth Michigan	126.00				126.00	107.98	37.50	145.48
Minnesota	1,328.30	600.00	24.00		1,952.30	6,679.90	250.00	6,929.90
First Missouri	6.00	50.00			56.00			
Sixth Missouri						840.40	41.67	882.07
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, ¼ of 1 cent.	Manufacturers of process or renovated butter (special tax), $50.	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	1,299.20			
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	24.00	650.00			674.00			
First Ohio								
Tenth Ohio	449.30	500.00			949.30	$9,578.32	$200.00	$9,778.32
Eleventh Ohio						376.00	100.00	476.00
Eighteenth Ohio	555.20	50.00		840.00	1,445.20	3,057.30	150.00	3,207.30
Oregon		600.00			600.00			
First Pennsylvania	18.00		72.00		90.00			
Ninth Pennsylvania	480.00				480.00			
Twelfth Pennsylvania								
Twenty-third Pennsylvania			76.00	280.00	356.00			
South Carolina								
Tennessee								
Third Texas								
Fourth Texas								
Second Virginia								
Sixth Virginia						52.50	37.50	90.00
Washington	3,460.00	500.00			3,960.00			
West Virginia								
First Wisconsin	1,202.40	1,100.00			2,302.40			
Second Wisconsin	71.00	1,150.00			1,221.00	7,393.00	50.00	7,443.00
Total	15,660.70	18,342.00	1,108.00	2,240.00	37,350.70	119,213.06	2,341.67	121,554.73

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

DISTRICT.	BANKS AND BANKERS.				MISCELLANEOUS.				
	Circulation issued by any bank, etc., or person, per month, $\frac{1}{12}$ of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, $\frac{1}{8}$ 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		$140.00	$102,990.45
Arkansas						50,294.88	$9.96	293.58	50,598.42
First California						643,291.19	668.78	6.50	643,966.47
Fourth California						64,459.06		3.00	64,462.06
Sixth California						203,346.44	44.50	40.85	203,431.79
Colorado						175,105.83	73.56	266.63	175,446.02
Connecticut						787,284.32	207.46	14.70	787,506.48
Florida						38,196.02		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
First Illinois						1,956,316.55	35,675.16	256.61	1,992,248.32
Fifth Illinois						70,667.46		54.54	70,722.00
Eighth Illinois						45,743.23		112.06	45,855.29
Thirteenth Illinois						39,138.33		111.00	39,249.33
Sixth Indiana						318,752.78		31.00	318,783.78
Seventh Indiana						44,719.38		11.08	44,730.46
Third Iowa			$174.85	$174.85		55,519.39		108.04	55,627.43
Fourth Iowa						88,954.82	.10	48.45	89,003.37
Kansas						408,623.17	5.44	399.72	409,028.33
Second Kentucky						8,922.24		66.50	8,988.74
Fifth Kentucky						161,842.85		61.00	161,903.85
Sixth Kentucky						11,163.10		46.06	11,209.16
Seventh Kentucky						13,070.97		35.00	13,105.97
Eighth Kentucky						3,962.36		52.62	4,014.98
Louisiana						148,363.73	111.68	462.75	148,938.16
Maryland						411,992.07	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	369,429.43

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, $\frac{1}{12}$ of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, $\frac{1}{6}$ 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.
Fourth Michigan						$154,497.24	$73,451.98	$4.00	$227,953.22
Minnesota						946,225.39		10.00	946,235.39
First Missouri						479,015.04		21.69	479,036.73
Sixth Missouri						178,758.88	14.56	13.50	178,786.94
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
First New Jersey						210,654.59		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						396,694.13	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	118,299.31
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		801.08	121,296.06
Third Texas						202,237.08	41.72	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						80,956.68		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 unstamped 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		390.00	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			2,695.00	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	1,588.34
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		256.68	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	.....	1,180.50	.80	180.85	1,373.40
First New York	.....	.....	7.50	3,790.00	.....	1,076.63	4,874.13
Second New York	59.33	.....	661.78	2,730.00	53.40	216.05	3,720.56
Third New York	.....	.....	510.99	4,253.00	.....	220.25	4,984.24
Fourteenth New York	48.51	40.00	694.19	9,638.45	22.68	863.63	11,307.46
Twenty-first New York	14.75	.....	.....	1,715.00	5.51	300.00	2,035.26
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	11,607.53
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	4,457.72
Eleventh Ohio	.....	.....	.....	2,292.50	.....	1,013.83	3,306.33
Eighteenth Ohio	57.41	.....	3,075.44	13,731.60	14.82	4,952.59	21,831.86
Oregon	.63	.....	.....	2,659.20	.26	147.41	2,807.50
First Pennsylvania	32.76	20.00	.....	1,640.00	10.06	26.06	1,728.88
Ninth Pennsylvania	3.13	30.00	.....	15.00	.....	.....	48.13
Twelfth Pennsylvania	24.62	10.00	.....	540.00	17.84	.....	592.46
Twenty-third Pennsylvania	71.14	70.00	225.70	29,796.14	33.89	748.19	30,945.06
South Carolina	23.20	.....	541.50	102.24	6.88	668.18	1,342.00
Tennessee	331.40	.....	187.03	18,236.62	122.88	709.83	19,587.76
Third Texas	96.53	.....	26.55	2,378.59	62.87	308.55	2,873.09
Fourth Texas	58.34	.....	.....	957.05	3.96	100.00	1,119.35
Second Virginia	20.06	.....	95.66	7,057.12	3.64	953.44	8,129.92
Sixth Virginia	483.77	20.00	2,983.68	8,882.00	296.44	1,440.11	14,106.00
Washington	.10	.....	.....	7,385.00	.11	1,227.47	8,612.68
West Virginia	3.89	.....	20.10	1,930.00	.92	934.94	2,889.85
First Wisconsin	14.50	10.00	.....	2,300.00	3.00	.....	2,327.50
Second 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.	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
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
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
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	3,211,842.02	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	3,043,856.69	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	1,453,260.52
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
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	165,429.14	83.85	165,345.29	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	4,829,764.95	.....	4,829,764.95	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	67,252.83	562,667.14	.....	562,667.14
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
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	778,689.87	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	238,691.55	3.09	238,688.46	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	37,212.95	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	8,738,880.01	619.57	8,738,260.44	3,238,513.75	221.81	3,238,291.94	1,814,082.49	.....	1,814,082.49
Tenth Ohio	757,191.80	396.95	756,794.85	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	230,809.82	283.36	230,526.46	599,726.24	.....	599,726.24	1,440,693.19	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	296,608.15	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	386.34	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
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
Third Texas	58,560.24	131.27	58,428.97	40,021.41	.....	40,021.41	554,139.18	193.12	553,946.06
Fourth Texas	27,229.10	254.17	26,974.93	10,863.95	.....	10,863.95	117,733.18	31.67	117,701.51
Second 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
Sixth Virginia	413,689.29	336.96	413,352.33	442,084.16	163.50	441,920.66	106,606.83	130.00	106,476.83
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	101.59	319,463.62
First 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
Second Wisconsin	100,014.18	439.60	99,574.58	119,374.98	20.46	119,354.52	820,673.62	395.59	820,278.03
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

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				$16.40		$16.40
Thirteenth Illinois	3,880.40	4.50	3,875.90						
Sixth Indiana	27,279.65	56.50	27,223.15						
Seventh Indiana	3,147.00		3,147.00						
Third Iowa	5,879.67	9.00	5,870.67				14.00		14.00
Fourth Iowa	5,410.51	119.67	5,290.84				449.50		449.50
Kansas	72,603.98	786.15	71,817.83				597.30		597.30
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		10,294.69						
First Missouri	28,277.79	1.50	28,276.29				380.00		389.00
Sixth Missouri	6,417.50	12.50	6,405.00						
Montana	2,909.57		2,909.57						
Nebraska	4,316.52		4,316.52				115.10		115.10
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				20.00		20.00

Third New York	1,128.00		1,128.00				1,419.00		1,419.00
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		23.00
Tenth Ohio	5,487.18		5,487.18						
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		17.00
Ninth Pennsylvania	172.25		172.25						
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

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	1,376.50	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									
Twenty-first New York	245.70		245.70						
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	9,778.32	60.00	9,718.32			
Eleventh Ohio				476.00		476.00			
Eighteenth Ohio	1,445.20		1,445.20	3,207.30		3,207.30			
Oregon	600.00		600.00						
First Pennsylvania	90.00		90.00						
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				90.00		90.00			
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	209,132.51	.....	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	10,565,593.91
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	8,568,366.36
Thirteenth Illinois	39,249.33	369.37	38,879.96	3,344.68	.....	3,344.68	551,325.77	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	10,704,166.43
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	3,977.98	499,273.08	2,365.62	496,907.46
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	3,479.64	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	3,865.79	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	460.84	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	2,742,756.02	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	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	45,099.37	9,169,816.46
Fourteenth New York	217,291.90	195.66	217,096.24	11,307.46	.....	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	14.38	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	11,607.53	.....	11,607.53	2,655,181.44	22,123.05	2,633,058.39
Fifth North Carolina	27,695.39	.....	27,695.39	28,321.01	38.65	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	291.67	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	1,328.88	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	847,816.72
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	13,949.16	1,012,247.30	1,251.96	1,010,995.34
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
First Wisconsin	440,332.31	4,851.66	435,480.65	2,327.50	.....	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	[a]438,257.62	21,099,717.73	434,705.95	1,908.40	432,797.55	[b]289,728,114.72	566,270.49	289,161,844.23

[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 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 retnrned 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.											
	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.	Total collections on distilled spirits.
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	20.84	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
Michigan	344.85	2,184,741.68	562.51	1,200.00	179,329.77	9,787.56	12.50	40.00	179.80			2,376,198.67
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		2,088,486.65
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	641.68	75.00	60.00			137.10	48,747.43
North and South Dakota					49,705.81	2,637.52						52,343.33
Ohio	191,096.86	9,228,273.66	6,354.18	17,100.00	274,458.98	34,108.40	345.83	800.00	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	449,665.22	63,433.43	112.50	120.00	25.30	58,126.00		8,290,664.95

South Carolina	.....	327.69	.....	200.00	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	9,746.01	.....	60.00	9.90	94.00	.....	1,195,173.38
Texas	.....	182.71	2,695.84	1,600.00	70,269.10	11,041.69	.....	.....	.....	.....	.....	85,789.34
Virginia	36,144.66	837,996.59	2,183.34	2,933.34	27,989.04	4,529.19	20.84	40.00	.....	.....	.....	911,837.00
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	.....	67.50	372.00	.....	297,429.38
Wisconsin	.....	2,256,807.41	3,470.83	5,800.00	274,313.60	13,787.51	.....	.....	.....	212.00	.....	2,554,391.35
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	318,954.00	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.							
	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						2,736.75	8,885.24
California	203,490.77	$5.94	117,632.25	$212.76	$796.53	$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	2,467,773.41
Indiana	401,663.83					720.00	43,645.96	446,029.79
Iowa	271,701.01	4.86	.33				62,212.47	333,918.67
Kansas	68,928.92						4,106.19	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	1,610.85	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	1,809,802.09	3,963,450.31
New Mexico	5,314.85			226.78			1,224.20	6,765.83
New York	4,037,336.81	93,636.65	5,336,092.09	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	37,358.58						675.51	38,034.09
Ohio	1,997,639.83	146.07	112.11	8.10	18.00	462.97	2,997,328.02	4,995,715.10

Oregon	26,874.28		25.38			2.76	1,675.82	28,578.24
Pennsylvania	5,552,630.30	104,244.90	117,955.14	14,926.68	775.80	549,553.65	279,496.96	6,619,583.43
South Carolina	61,807.00	10.80		1.62			722.04	62,541.46
Tennessee	24,868.82		.54			462,566.77	265,585.87	753,022.00
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	25.80		1,815,041.89	4,726,806.92
Washington	44,936.67		.65	.33		6.00	1,313.40	46,257.05
West Virginia	422,138.31						415,127.90	837,266.21
Wisconsin	332,179.77		3.48			1,660.83	402,252.07	736,096.15
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	556,598.79	5,564,396.12	504,399.57	57,447.81	1,621,177.66	23,325,439.23	51,887,178.04

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.	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
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	5,883.50	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
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	11,004.64	15,437.73	1,332,950.38
Iowa	482,668.41	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	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
Michigan	1,538,663.00	237.50	7,679.17	10,542.65	27,685.67	1,584,807.99
Minnesota	1,578,705.90	358.35	7,108.34	25,552.98	27,121.11	1,638,846.68
Missouri	3,890,146.99	150.00	4,008.33	9,662.01	22,175.25	3,926,142.58
Montana	476,054.25	300.00	3,066.67	6,433.36	12,891.68	498,745.96
Nebraska	414,518.75	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
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	13,095,353.45	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	7,755,728.86
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.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	OLEOMARGARINE.								
	Oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, ¼ of 1 cent.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), $48.	Retail dealers in oleomargarine free from artificial coloration (special tax), $6.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), $480.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), $200.	Total collections on oleomargarine.
Alabama					$160.00	$2,619.00		$2,283.34	$4,962.34
Arkansas						1,699.50	$800.00	666.67	3,166.17
California						479.50		1,650.01	2,129.51
Colorado	$40.80				616.00	2,150.50	480.00	1,400.00	4,687.30
Connecticut	304.00	$28,098.16		$1,800.00	160.00	3,640.50		1,033.34	35,036.00
Florida						1,302.00		1,466.68	2,768.68
Georgia	25.50				294.88	2,064.00		2,650.00	5,034.38
Hawaii						24.00		600.00	624.00
Illinois	260,088.70	219,341.76		6,600.00	27,568.00	22,290.50	1,800.00	8,233.37	545,922.33
Indiana	12,275.79	3,647.85		950.00	2,132.00	9,321.00		2,100.01	30,426.65
Iowa	30.00					7,793.50		3,466.68	11,290.18
Kansas	25,537.00	30,421.48		3,600.00	168.00	11,327.50		1,550.00	72,603.98
Kentucky	115.01				13,528.00	2,448.00		2,100.02	18,191.03
Louisiana					84.00	1,841.00		2,933.34	4,858.34
Maryland	1,560.10	584.95		1,400.00	3,992.00	3,369.00	480.00	3,316.68	14,702.73
Massachusetts					8.00	4,272.50		7,266.71	11,547.21
Michigan	560.40	.75		600.00	452.00	18,844.50		7,750.02	28,207.67
Minnesota		2,956.00		400.00		3,172.00		3,766.69	10,294.69
Missouri	9,885.60	3,200.54		1,350.00	7,772.00	8,940.50	480.00	3,066.65	34,695.29
Montana						926.25		1,983.32	2,909.57
Nebraska						1,566.50		2,650.02	4,316.52
New Hampshire						5,152.50		2,850.00	8,002.50
New Jersey	373.00	8,236.58		1,300.00	2,820.00	10,085.00	160.00	2,166.66	25,141.24
New Mexico					32.00	242.00		83.34	357.34
New York	124.00			300.00	224.00	20,840.25		15,475.02	36,963.27
North Carolina	30.30			400.00		647.00			1,077.30
North and South Dakota						926.50			926.50
Ohio	22,238.00	42,555.61		600.00	1,528.00	24,930.50	960.00	8,233.36	101,045.47
Oregon						211.50		883.34	1,094.84
Pennsylvania	741.70			100.00	6,780.00	4,509.25	1,840.00	2,483.35	16,454.30
South Carolina						816.50		800.00	1,616.50
Tennessee					268.00	2,239.50		2,966.68	5,474.18

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

STATES AND TERRITORIES.	OLEOMARGARINE.								
	Oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, ¼ of 1 cent.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), $48.	Retail dealers in oleomargarine free from artificial coloration (special tax), $6.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), $480.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), $200.	Total collections on oleomargarine.
Texas	$15,174.00	$1,614.94	.....	$600.00	$112.00	$1,486.50	.....	$2,899.99	$21,887.43
Virginia	93.90	.....	.....	.....	1,224.00	2,457.50	.....	3,716.70	7,492.10
Washington	.....	.....	.....	.....	.....	661.75	.....	1,100.02	1,761.77
West Virginia	.....	.....	.....	.....	540.00	6,580.50	.....	5,533.37	12,653.87
Wisconsin	.....	.....	.....	.....	.....	8,013.00	.....	1,166.66	9,179.66
Total	349,197.80	340,658.62	.....	20,000.00	70,462.88	199,891.50	$7,000.00	112,292.04	1,099,502.84
Collections for fiscal year ended June 30, 1909	422,877.77	215,982.56	$6.30	20,450.00	53,342.00	112,525.22	6,880.00	70,133.46	902,197.31

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

STATES AND TERRITORIES.	FILLED CHEESE.					
	Filled cheese, domestic, per pound, 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.	Total collections on filled cheese.
Alabama						
Arkansas						
California						
Colorado						
Connecticut						
Florida						
Georgia						
Hawaii						
Illinois	$2,341.58		$400.00			$2,741.58
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					$93.75	93.75
West Virginia						
Wisconsin						
Total	2,341.58		400.00	12.00	93.75	2,847.33
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				13.00	10.00	23.00
Oregon						
Pennsylvania				5.00	12.00	17.00
South Carolina						
Tennessee						
Texas						
Virginia						
Washington						
West Virginia						
Wisconsin						
Total	24.60	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	$797.00	$1,450.00	$448.00		$2,695.00
Colorado					
Connecticut					
Florida					
Georgia					
Hawaii					
Illinois	1,650.70	1,400.00			3,050.70
Indiana	6.00	642.00	224.00		872.00
Iowa	1,706.30	1,950.00			3,656.30
Kansas	160.90	1,050.00			1,210.90
Kentucky	48.90	2,450.00	124.00		2,622.90
Louisiana					
Maryland	47.10	250.00	40.00		337.10
Massachusetts	175.80	1,000.00			1,175.80
Michigan	1,408.80	550.00			1,958.80
Minnesota	1,328.30	600.00	24.00		1,952.30
Missouri	6.00	50.00			56.00
Montana					
Nebraska	1,143.10	1,350.00			2,493.10
New Hampshire					
New Jersey					
New Mexico					
New York	921.90	1,050.00	100.00	$1,120.00	3,191.90
North Carolina					
North and South Dakota	24.00	650.00			674.00
Ohio	1,004.50	550.00		840.00	2,394.50
Oregon		600.00			600.00
Pennsylvania	498.00		148.00	280.00	926.00
South Carolina					
Tennessee					
Texas					
Virginia					
Washington	3,460.00	500.00			3,960.00
West Virginia					
Wisconsin	1,273.40	2,250.00			3,523.40
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, ¼ 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	53,087.04	400.00	53,487.04
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	4,982.60	87.50	5,070.10
Minnesota	6,679.90	250.00	6,929.90
Missouri	840.40	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, $\frac{1}{12}$ of 1 per cent.	BANKS AND BANKERS. Bank circulation exceeding 90 per cent of capital, in addition, per month, $\frac{1}{8}$ 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.
Alabama				
Arkansas				
California				
Colorado				
Connecticut				
Florida				
Georgia				
Hawaii				
Illinois				
Indiana				
Iowa			$174.85	$174.85
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	174.85
Collections for fiscal year ended June 30, 1909				

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	$9.96	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	787,506.48
Florida	38,196.02	.....	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	148,938.16
Maryland	411,992.07	50.76	15.00	412,057.83
Massachusetts	745,717.09	63.56	52.00	745,832.65
Michigan	523,923.17	73,451.98	7.50	597,382.65
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 unstamped 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
California	176.87	.....	.....	20,450.66	38.31	106.39	20,772.23
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	.....	390.00	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
Illinois	70.31	10.00	585.88	25,338.33	27.07	7,635.61	33,667.20
Indiana	31.59	20.00	650.15	845.00	17.03	79.85	1,643.62
Iowa	73.91	.....	.....	5,865.00	24.48	1,393.03	7,356.42
Kansas	538.17	90.00	.....	16,165.00	209.48	5,510.97	22,513.62
Kentucky	698.56	20.00	689.70	13,811.00	122.25	270.30	15,611.81
Louisiana	327.70	50.00	.....	1,603.17	153.12	53.75	2,187.74
Maryland	53.19	.....	256.68	16,073.00	36.61	1,531.20	17,950.68
Massachusetts	53.08	.....	.....	5,115.93	22.09	.....	5,191.10
Michigan	101.13	.....	15.75	7,196.50	14.94	509.10	7,837.42
Minnesota	16.27	.....	.....	7,420.40	6.62	250.61	7,693.90
Missouri	81.10	10.00	.....	11,510.00	9.47	1,796.71	13,407.28
Montana	7.91	10.00	.....	3,710.00	9.48	115.97	3,853.36
Nebraska	11.88	10.00	.....	2,063.00	.25	97.94	2,183.07
New Hampshire	80.45	.....	.....	693.93	19.34	4,070.00	4,863.72
New Jersey	111.65	.....	127.32	6,871.67	77.62	1,500.07	8,688.33
New Mexico	1.25	10.00	.....	1,180.50	.80	180.85	1,373.40
New York	147.46	60.00	1,882.46	30,358.46	88.48	3,096.56	35,633.42
North Carolina	290.06	.....	6,335.38	25,535.46	1,507.84	6,259.80	39,928.54
N. and S. Dakota	79.20	10.00	.....	790.00	41.47	297.30	1,217.97
Ohio	69.22	10.00	3,075.44	24,843.48	16.07	6,058.26	34,072.47
Oregon	.63	.....	.....	2,659.20	.26	147.41	2,807.50
Pennsylvania	131.65	130.00	225.70	31,991.14	61.79	774.25	33,314.53
South Carolina	23.20	.....	541.50	102.24	6.88	668.18	1,342.00
Tennessee	331.40	.....	187.03	18,236.62	122.88	709.83	19,587.76
Texas	154.87	.....	26.55	3,335.64	66.83	408.55	3,992.44
Virginia	503.83	20.00	3,079.34	15,939.12	300.08	2,393.55	22,235.92
Washington	.10	.....	.....	7,385.00	.11	1,227.47	8,612.68
West Virginia	3.89	.....	20.10	1,930.00	.92	934.94	2,889.85
Wisconsin	19.32	10.00	.....	4,245.30	3.28	62.50	4,340.40
Total	4,704.11	510.00	23,473.24	346,040.34	3,444.47	56,533.79	434,705.95
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	342,463.82	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	28,093,963.00	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	4,897,017.78	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	6,765.83	2.40	6,763.43	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	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	101.59	319,463.62
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		$16.40
Indiana	30,426.65	56.50	30,370.15						
Iowa	11,290.18	128.67	11,161.51				463.50		463.50
Kansas	72,603.98	786.15	71,817.83				597.30		597.30
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				380.00		380.00
Montana	2,909.57		2,909.57						
Nebraska	4,316.52		4,316.52				115.10		115.10
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				1,439.00		1,439.00
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				23.00		23.00
Oregon	1,094.84		1,094.84	12.00		12.00			
Pennsylvania	16,454.30	1,330.12	15,124.18				17.00		17.00
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	93.75		93.75			
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									
California	$2,695.00		$2,695.00						
Colorado				$3,317.68		$3,317.68			
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	1,952.30	1,376.50	575.80	6,929.90	62.36	6,867.54			
Missouri	56.00		56.00	882.07		882.07			
Montana									
Nebraska	2,493.10	80.00	2,413.10	66.46		66.46			
New Hampshire									
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				90.00		90.00			
Washington	3,960.00		3,960.00						
West Virginia									
Wisconsin	3,523.40		3,523.40	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
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	144,835.91
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	17,825.60	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	209,132.51	.....	209,132.51
Illinois	2,148,074.94	58,006.53	2,090,068.41	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	28,885,240.02	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	4,082,353.52	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
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	7,693.90	.....	7,693.90	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	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	2,742,756.02	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	565.47	704,097.87
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	128,068.95	194.92	127,874.03
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	39,928.54	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	892.68	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	2,795.00	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	368,333.89	15,713.12	352,620.77	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	[a]438,257.62	21,099,717.73	434,705.95	1,908.40	432,797.55	[b]289,728,114.72	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.	WHOLESALE LIQUOR DEALERS.	IMPORTED.
	Number.	Value.	Number.	Number.	Number.
5 gallons			102,400	79,200	
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	33,600	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	50,626.00	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	480.00	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.				RENOVATED AND PROCESS BUTTER.		ADULTERATED BUTTER.	
	One-fourth cent per pound.		10 cents per pound.		One-fourth cent per pound.		10 cents per pound.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
10 pounds	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	1,560.00
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	474.00	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.
½ 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
1⅔ 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		
½ 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.	
½ ounce	409,100	$1,022.75	294,000	$735.00	.....
¾ ounce	391,200	1,467.00	39,200	147.00	.....
1 ounce	13,263,100	66,315.50	6,920,760	34,603.80	.....
1¼ ounces	709,200	4,432.50	431,200	2,695.00	.....
1½ ounces	33,263,100	249,473.25	6,371,960	47,789.70	.....
1¾ ounces	3,559,200	31,143.00	823,200	7,203.00	.....
2 ounces	8,794,100	87,941.00	21,700	217.00	.....
2¼ ounces	7,291,200	82,026.00	14,000	157.50	.....
2½ ounces	6,475,600	80,945.00	2,191,700	27,396.25	.....
2¾ ounces	1,157,200	15,911.50	364,000	5,005.00	.....
3 ounces	5,009,100	75,136.50	3,031,000	45,465.00	.....
3¼ ounces	998,200	16,220.75	27,600	448.50	.....
3½ ounces	815,100	14,264.25	39,600	693.00	.....
3¾ ounces	399,200	7,485.00	7,200	135.00	.....
4 ounces	1,697,500	33,950.00	16,800	336.00	.....
6 ounces	145,125	4,353.75	1,502,400	45,072.00	.....
7 ounces	573,675	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	159,660	9,579.60	14,400	864.00	.....
14 ounces	426,660	29,866.20	2,400	168.00	.....
16 ounces	1,837,965	147,037.20	163,920	13,113.60	.....
½ pound	259,925	10,397.00	16,500	660.00	.....
1 pound	177,725	14,218.00	18,000	1,440.00	.....
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	15,680.00	.....	.....	.....
50 pounds	4,000	18,880.00	.....	.....	.....
60 pounds	3,600	19,872.00	.....	.....	.....
1-ounce plug	21,000	1,680.00	.....	.....	.....
Total	92,243,200	3,303,360.22	22,527,620	276,303.55	35,200

CIGARS AND CIGARETTES.

DENOMINATION.	CIGARS, $3 PER M.		SMALL CIGARS, 54 CENTS PER M.		SMALL CIGARS, 75 CENTS PER M.	
	Number.	Value.	Number.	Value.	Number.	Value.
5s	856,800	$12,852.00	.....	.....	417,500	$1,565.63
8s	.....	.....	.....	.....	302,500	1,815.00
10s	1,316,160	39,484.80	97,767,000	$527,941.80	6,572,500	49,293.75
12s	4,526,500	162,954.00	.....	.....	.....	.....
13s	153,500	5,986.50	.....	.....	.....	.....
15s	.....	.....	.....	.....	202,500	2,278.12
20s	.....	.....	87,760	947.81	178,000	2,670.00
25s	20,559,600	1,541,970.00	.....	.....	.....	.....
50s	82,073,100	12,310,965.00	58,200	1,571.40	21,000	787.50
100s	19,969,900	5,990,970.00	171,100	9,239.40	37,000	2,775.00
200s	119,100	71,460.00	.....	.....	.....	.....
250s	706,600	529,950.00	.....	.....	.....	.....
500s	180,550	270,825.00	.....	.....	.....	.....
Total	130,461,810	20,937,417.30	98,084,060	539,700.41	7,731,000	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, 54 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	28,224	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

DENATURED-ALCOHOL STAMPS.

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

ACTUAL NUMBER OF SPECIAL-TAX PAYERS.

C.—Statement Showing, by Collection Districts, the Actual Number of the Different Kinds of Special-Tax Payers for the Fiscal Year ended June 30, 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.	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.	Wholesale dealers in oleomargarine free from artificial coloration.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Manufacturers, packers, or repackers of mixed flour.	Manufacturers of process or renovated butter.	Manufacturers of adulterated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Total.
Alabama		846	18		2	246	37		2	312	2	8									1,473
Alaska		425	7		5	6	8														451
Arizona	1	907	27		2	14	44		1	9		1									1,006
Arkansas	1	878	74		1	178	70			416	1	3									1,622
California:																					
First district	125	9,594	474	3	44	283	253			15		2						6	23	2	10,824
Fourth district	19	5,680	162		39	139	187											6			6,232
Sixth district	15	2,144	128		8	127	78			90		7									2,597
Colorado	13	2,727	104		12	327	157	1	14	463	1	8					3				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:																					
First district	171	14,526	400	2	84	740	460	11	717	2,978	4	16	1				7	2			20,119
Fifth district	17	1,325	56	1	5	124	68		2	446		11									2,055
Eighth district	3	2,338	30		11	291	283		3	779		8				1					3,747
Thirteenth district	13	2,682	34		16	314	271		12	510	1	3						4			3,860
Indiana:																					
Sixth district	32	4,779	63		24	450	257	2	55	1,488		9					1	1	5		7,166
Seventh district	10	2,260	18		16	153	94		3	542		2									3,098

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.	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.	Wholesale dealers in oleomargarine free from artificial coloration.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Manufacturers, packers, or repackers of mixed flour.	Manufacturers of process or 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	3			3,353
Fourth district	8	1,785	35		13	120	164			770		13				4	7				2,919
Kansas		993	11			113	27	4	20	1,475	1	3				4	4	2		1	2,658
Kentucky:																					
Second district	9	570	32		2	190	27			101											931
Fifth district	44	1,097	115	3	14	120	13		320	203		9						5	3		1,946
Sixth district	8	678	36		4	37	6		6	73											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		11									1,882
Maryland	107	3,764	124	2	25	195	195	3	86	590		16					1	1	1		5,110
Third Massachusetts	165	4,664	238	1	39	265	455		1	905		35					1	1			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			1,768		17					1				5,515
Minnesota	45	6,077	121		72	1,481	549	2		743	2	20					4		1		9,117
Mississippi		477	7			394	13			187		2									1,080
Missouri:																					
First district	73	5,176	125		32	220	270	2	180*	773	1	12				2		1			6,867
Sixth district	46	3,006	148		16	324	157		2	1,117		3					1				4,820
Montana	4	2,608	62		24	186	179			71		6									3,140
Nebraska	6	2,276	47		14	332	563			356		13				3	1	1			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:																					
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									8,977
Second district	166	1,972	529	1	1	11	21			56	1	19				1		2		2	2,782
Third district	105	5,473	366	5	33	51	47			228		1				1		2	3	1	6,316
Fourteenth district	44	8,332	107		44	150	322	1	9	769		8									9,786
Twenty-first district	32	4,502	73		31	126	160			1,057		18									5,999
Twenty-eighth district	57	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								2			3,436
Ohio:																					
First district	61	2,768	155	5	32	70	62	1	784	24	4	7				1					3,974
Tenth district	17	2,205	45		27	50	115		1	712		8					3	1			3,184
Eleventh district	11	1,734	26		21	149	70	1		1,524		7					1				3,544
Eighteenth district	36	4,923	91	2	42	70	171		8	2,129	1	17					3	1		2	7,496
Oklahoma		1,622	24		1	142	54		1	818		4				1					2,667
Oregon	19	2,188	49		20	361	96			61	1	3		1				1			2,800
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											1,880
Twelfth district	26	5,167	92		46	154	235		27	186		1									5,934
Twenty-third district	97	4,795	234	1	107	250	282	1	114	493	4	8									6,386
Rhode Island	22	1,497	52		7	21	46	4	3	465		2									2,119
South Carolina	1	663	10		1	108	13			135		4									935
Tennessee	20	2,066	100		5	1,008	56		7	504		14									3,780
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		30	329		11									1,503
Sixth district	15	415	26		3	234	24		1	258	7						1				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				1		4,676
West Virginia	13	1,225	20		14	352	191		13	1,328	1	32									3,189
Wisconsin:																					
First district	55	7,151	116		75	440	306			983		6						4			9,136
Second district	9	3,964	18		71	392	309			739		2					1	3			5,508
Wyoming		553	8		3	40	65		1	83											753
Total	2,413	217,813	6,652	34	1,568	19,655	11,645	40	2,761	42,029	40	577	1	1	1	20	42	51	40	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

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

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.	Wholesale dealers in oleomargarine free from artificial coloration.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Manufacturers, packers, or repackers of mixed flour.	Manufacturers of process or renovated butter.	Manufacturers of adulterated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Total.
Alabama		846	18		2	246	37		2	312	2	8									1,473
Alaska		425	7		5	6	8														451
Arizona	1	907	27		2	14	44		1	9		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						12	23	2	19,653
Colorado	13	2,727	104		12	327	157	1	14	463	1	8					3				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					1	1	5		10,264
Iowa	14	3,617	67		20	335	561			1,618		24				5	8	3			6,272
Kansas		993	11			113	27	4	20	1,475	1	3				4	4	2		1	2,658
Kentucky	70	3,222	237	3	22	609	90		326	504		10						5	3		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					1	1	1		5,110
Massachusetts	165	4,664	238	1	39	265	455		1	905		35					1	1			6,770
Michigan	11	7,688	82	1	80	524	532	1	2	4,078	1	37					2	2			13,041
Minnesota	45	6,077	121		72	1,481	549	2		743	2	20					4		1		9,117
Mississippi		477	7			394	13			187		2									1,080
Missouri	119	8,182	273		48	544	427	2	182	1,890	1	15				2	1	1			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	1	1			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	....	....	....	2	....	4	3	3	42,602
North Carolina	.....	411	4	1	.....	791	34	1	.....	161	.....	.....	....	....	....	....	....	....	....	....	1,403
North Dakota	.....	749	4	....	.....	721	36	....	.....	83	.....	.....	....	....	....	....	....	1	....	....	1,594
Ohio	125	11,630	317	7	122	339	418	2	793	4,389	5	39	....	....	....	1	7	2	....	2	18,198
Oklahoma	.....	1,622	24	....	1	142	54	....	1	818	.....	4	....	....	....	1	....	....	....	....	2,667
Oregon	19	2,188	49	....	20	361	96	....	.....	61	1	3	....	1	....	....	....	1	....	....	2,800
Pennsylvania	416	18,536	610	2	252	708	1,067	1	168	797	6	14	....	....	....	1	....	....	3	....	22,581
Rhode Island	22	1,497	52	....	7	21	46	4	3	465	.....	2	....	....	....	....	....	....	....	....	2,119
South Carolina	1	663	10	....	1	108	13	....	.....	135	.....	4	....	....	....	....	....	....	....	....	935
South Dakota	.....	1,311	25	....	.....	163	188	....	154	.....	.....	.....	....	....	....	....	....	1	....	....	1,842
Tennessee	20	2,066	100	....	5	1,008	56	....	7	504	.....	14	....	....	....	....	....	....	....	....	3,780
Texas	23	2,748	74	....	13	1,930	361	1	2	410	.....	21	....	....	....	....	....	....	....	....	5,583
Utah	5	1,062	22	....	5	80	72	....	.....	193	.....	6	....	....	....	....	....	....	....	....	1,445
Vermont	1	230	3	....	.....	65	30	....	.....	138	.....	.....	....	....	....	....	....	....	....	....	467
Virginia	43	1,281	61	1	6	431	55	....	31	596	7	11	....	....	....	....	1	....	....	....	2,524
Washington	28	3,824	117	1	41	284	209	....	.....	160	1	9	....	....	1	....	....	....	1	....	4,676
West Virginia	13	1,225	20	....	14	352	191	....	13	1,328	1	32	....	....	....	....	....	....	....	....	3,189
Wisconsin	64	11,115	134	....	146	832	615	....	.....	1,722	.....	8	....	....	....	....	1	7	....	....	14,644
Wyoming	.....	553	8	....	3	40	65	....	1	83	.....	.....	....	....	....	....	....	....	....	....	753
Total	2,413	217,813	6,652	34	1,568	19,655	11,645	40	2,761	42,029	40	577	1	1	1	20	42	51	40	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

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	.....	$27,857.86	$2,162.52
2	Arkansas	$200.00	19,366.92	6,541.69
3	California	23,091.68	448,845.63	87,637.71
4	Colorado	1,308.33	73,822.01	9,670.84
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	10,391.72
11	Iowa	1,575.01	80,282.38	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	21,554.45
15	Maryland	15,979.19	118,164.60	14,787.55
16	Massachusetts	20,870.94	108,425.74	22,483.50
17	Michigan	1,762.51	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	246,706.82	19,012.50
24	New Mexico	283.34	39,673.60	4,441.70
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	274,458.98	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	274,313.60	13,787.51
	Total	308,892.43	5,067,191.42	659,610.70
	Total for 12 months ended June 30, 1909	300,696.49	5,257,980.16	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	1
.....	.....	100.00	4,355.74	3,845.79	.....	.....	1,699.50	2
$100.00	$180.00	10,470.84	12,134.37	27,189.88	.....	.....	479.50	3
.....	.....	1,150.00	5,883.50	9,733.39	.....	616.00	2,150.50	4
.....	60.00	2,458.34	2,768.51	17,110.66	$1,800.00	160.00	3,640.50	5
.....	.....	100.00	2,662.06	2,512.55	.....	.....	1,302.00	6
25.00	.....	400.00	12,537.58	2,374.99	.....	294.88	2,064.00	7
.....	.....	262.50	1,244.03	474.99	.....	.....	24.00	8
75.01	40.00	11,116.68	26,479.43	52,703.44	6,600.00	27,568.00	22,290.50	9
.....	.....	3,341.67	11,004.64	15,437.73	950.00	2,132.00	9,321.00	10
.....	.....	1,800.00	6,595.83	27,999.97	.....	.....	7,793.50	11
.....	.....	31.26	5,052.14	3,818.76	3,600.00	168.00	11,327.50	12
145.84	420.00	2,300.00	9,676.34	4,712.64	.....	13,528.00	2,448.00	13
.....	.....	1,000.00	6,569.00	9,110.72	.....	84.00	1,841.00	14
20.84	60.00	3,350.00	5,281.80	10,381.34	1,400.00	3,992.00	3,369.00	15
20.84	60.00	3,616.67	5,025.28	18,121.70	.....	8.00	4,272.50	16
12.50	40.00	7,916.67	10,542.65	27,685.67	600.00	452.00	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	8,940.50	19
.....	.....	3,366.67	6,433.36	12,891.68	.....	.....	926.25	20
.....	.....	1,850.00	6,420.57	25,892.44	.....	.....	1,566.50	21
.....	.....	806.26	11,096.08	7,291.68	.....	.....	5,152.50	22
8.33	20.00	5,000.00	5,018.38	24,629.23	1,300.00	2,820.00	10,085.00	23
.....	.....	500.00	456.69	4,025.09	.....	32.00	242.00	24
125.00	120.00	18,491.67	10,845.03	38,156.25	300.00	224.00	20,840.25	25
75.00	60.00	.....	14,861.22	1,839.64	400.00	.....	647.00	26
.....	.....	475.00	16,334.47	11,295.29	.....	.....	926.50	27
345.83	800.00	12,775.01	6,277.52	21,166.84	600.00	1,528.00	24,930.50	28
.....	.....	1,783.34	6,029.20	3,995.84	.....	.....	211.50	29
112.50	120.00	25,550.02	13,695.86	52,341.98	100.00	6,780.00	4,509.25	30
.....	.....	100.00	1,896.96	841.66	.....	.....	816.50	31
.....	60.00	656.25	20,808.37	4,488.31	.....	268.00	2,239.50	32
.....	.....	1,443.75	38,544.41	20,485.45	600.00	112.00	1,486.50	33
20.84	40.00	700.00	6,991.00	2,622.91	.....	1,224.00	2,457.50	34
50.00	20.00	4,356.25	4,943.73	10,023.05	.....	.....	661.75	35
50.00	.....	1,704.17	6,330.85	8,750.19	.....	540.00	6,580.50	36
.....	.....	14,758.36	15,459.55	31,377.37	.....	.....	8,013.00	37
1,187.53	2,100.00	155,556.40	364,804.42	566,810.90	20,000.00	70,462.88	199,891.50	
1,304.22	1,790.00	157,997.59	402,801.66	592,115.49	20,450.00	53,342.00	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	$800.00	666.67	
3	California		1,650.01	
4	Colorado	480.00	1,400.00	
5	Connecticut		1,033.34	
6	Florida		1,466.68	
7	Georgia		2,650.00	
8	Hawaii		600.00	
9	Illinois	1,800.00	8,233.37	$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		1,983.32	
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			
28	Ohio	960.00	8,233.36	
29	Oregon		883.34	
30	Pennsylvania	1,840.00	2,483.35	
31	South Carolina		800.00	
32	Tennessee		2,966.68	
33	Texas		2,899.99	
34	Virginia		3,716.70	
35	Washington		1,100.02	
36	West Virginia		5,533.37	
37	Wisconsin		1,166.66	
	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.	Wholesale 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	1
							37,576.31	2
			$1,450.00		$448.00		613,677.62	3
				$137.50			106.352.07	4
							170,177.05	5
							38,959.80	6
							52,791.70	7
							21,595.76	8
		$12.00	1,400.00	400.00			692,693.19	9
			642.00		224.00		221,754.48	10
		44.00	1,950.00	437.50			138,453.21	11
		57.00	1,050.00	300.00			91,258.60	12
			2,450.00		124.00		146,849.73	13
							135,809.14	14
			250.00	50.00	40.00		180,923.00	15
			1,000.00	50.00			191,221.88	16
			550.00	87.50			265,361.35	17
			600.00	250.00	24.00		221,873.45	18
		24.00	50.00	41.67			288,174.16	19
							133,922.44	20
		61.00	1,350.00	50.00			97,471.45	21
							70,724.75	22
							324,043.59	23
							49,737.76	24
		24.00	1,050.00		100.00	$1,120.00	1,074,718.19	25
							30,238.29	26
			650.00				82,024.59	27
		10.00	550.00	450.00		840.00	411,488.62	28
$12.00			600.00				68,770.56	29
		12.00			148.00	280.00	662,738.31	30
							19,959.73	31
							104,544.47	32
							151,178.73	33
				37.50			55,445.36	34
	$93.75		500.00				128,213.60	35
							62,610.40	36
			2,250.00	50.00			370,446.88	37
12.00	93.75	244.00	18,342.00	2,341.67	1,108.00	2,240.00	7,560,581.64	
4.50	93.75	317.00	20,547.00	1,729.21	1,182.00	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	64,245.27	467,583.89	4,687.30	.....
7	Connecticut	299,646.13	257,900.70	1,333,702.51	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	144,062.57	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	9,466,624.49	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	401,768.43	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	4,683,656.97	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	2,299,920.90	2,128,822.15	1,151,261.35	15,853.32	.....
29	Fourth Michigan	76,277.77	165,429.14	433,546.64	12,354.35	.....
30	Minnesota	153,519.98	229,763.16	1,638,846.68	10,294.69	.....
31	First Missouri	209,664.93	4,829,764.95	3,363,475.44	28,277.79	.....
32	Sixth Missouri	1,124,839.79	67,255.30	562,667.14	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	68,267.21	171,527.96	148,412.84	5,350.00	.....
37	Fifth New Jersey	289,093.22	3,791,922.35	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	1,821,964.92	3,329,568.54	3,710.83	.....
40	Second New York	634,621.19	3,598,634.36	187,924.11	5,244.68	.....
41	Third New York	163,036.16	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	2,608,659.09	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	568,018.23	5,487.18	.....
50	Eleventh Ohio	51,984.28	385,328.93	469,501.99	43,820.52	.....
51	Eighteenth Ohio	230,809.82	599,726.24	1,440,693.19	14,312.34	.....
52	Oregon	362,464.66	28,578.24	236,529.88	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	10,863.95	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	93.75
64	West Virginia	297,429.38	837,266.21	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	820,673.62	3,631.50	.....

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	1
.....	.....	.....	50,294.88	$9.96	3,081.84	145,339.69	89,361.27	2
.....	$996.00	.....	643,291.19	668.78	9,239.45	6,555,198.91	6,281,328.61	3
.....	1,644.00	.....	64,459.06	.....	5,796.25	713,171.09	641,553.99	4
.....	55.00	.....	203,346.44	44.50	5,786.88	974,656.25	.....	5
.....	.....	$3,317.68	175,105.83	73.56	18,092.23	948,810.24	767,495.81	6
.....	.....	.....	787,284.32	207.46	11,022.74	2,724,799.86	1,801,401.99	7
.....	.....	.....	38,196.02	.....	1,182.31	1,431,224.12	1,074,734.87	8
.....	.....	.....	159,653.61	.....	7,061.23	450,987.23	279,218.43	9
.....	.....	.....	124,073.56	765.60	2,138.23	209,132.51	79,107.99	10
.....	2,324.70	53,487.04	1,956,316.55	35,675.16	23,394.59	10,625,177.71	7,940,058.25	11
.....	.....	.....	70,667.46	.....	1,148.24	29,419,080.00	28,671,699.22	12
$16.40	.....	.....	45,743.23	.....	6,202.90	8,569,689.25	6,345,702.97	13
.....	726.00	.....	39,138.33	.....	3,455.68	551,325.77	484,310.67	14
.....	866.00	1,767.00	318,752.78	.....	1,193.64	10,714,721.85	10,053,789.43	15
.....	6.00	.....	44,719.38	.....	492.06	18,170,518.17	15,171,027.38	16
14.00	3,022.50	1,267.60	55,519.39	.....	4,317.12	499,273.08	427,116.75	17
449.50	633.80	16,684.44	88,954.82	.10	3,370.64	627,898.93	540,476.87	18
597.30	1,210.90	8,227.98	408,623.17	5.44	22,913.34	664,632.62	342,199.67	19
.....	.....	.....	8,922.24	.....	859.00	3,417,504.76	2,896,662.61	20
.....	2,622.90	.....	161,842.85	.....	1,649.34	17,507,240.78	15,767,327.86	21
.....	.....	.....	11,163.10	.....	10,372.47	4,295,905.01	3,541,992.83	22
.....	.....	.....	13,070.97	.....	586.80	3,971,136.68	3,456,039.09	23
.....	.....	.....	3,962.36	.....	2,405.38	3,068,491.24	2,468,397.95	24
.....	.....	.....	148,363.73	111.68	2,650.49	4,082,353.52	5,141,321.06	25
.....	337.10	681.50	411,992.07	50.76	17,965.68	8,310,056.36	6,960,142.39	26
.....	1,175.80	2,178.34	745,717.09	63.56	5,243.10	5,676,103.69	3,631,070.39	27
.....	1,832.80	4,924.62	369,425.93	.....	3,975.13	5,976,016.20	5,481,499.02	28
.....	126.00	145.48	154,497.24	73,451.98	3,869.79	919,698.39	799,815.31	29
.....	1,952.30	6,929.90	946,225.39	.....	7,703.90	2,995,236.00	1,878,914.19	30
380.00	56.00	.....	479,015.04	.....	4,985.75	8,915,619.90	8,012,723.95	31
.....	.....	882.07	178,758.88	14.56	8,456.72	1,949,291.96	1,686,368.96	32
.....	.....	.....	158,767.25	8.68	3,861.88	813,385.05	675,629.84	33
115.10	2,493.10	66.46	103,537.63	.....	2,197.57	2,742,756.02	2,440,462.29	34
.....	.....	.....	227,878.92	31.92	4,870.17	704,663.34	474,530.00	35
.....	.....	.....	210,654.59	.....	2,045.12	606,257.72	402,371.60	36
.....	.....	.....	942,632.56	29,623.82	7,746.85	8,227,958.81	6,587,065.87	37
.....	.....	.....	43,097.54	1.76	1,377.65	128,068.95	96,753.13	38
.....	151.00	.....	216,971.70	4,122.00	4,983.89	9,331,774.87	7,513,801.72	39
20.00	1,496.00	.....	2,424,831.02	154,599.54	3,721.80	7,011,092.70	4,162,804.52	40
1,419.00	1,299.20	.....	396,694.13	771.56	11,299.24	9,214,815.83	8,269,628.91	41
.....	.....	.....	216,783.65	472.00	11,343.71	5,548,349.92	4,647,017.80	42
.....	245.70	.....	118,221.22	.....	2,113.35	2,352,567.68	1,937,853.89	43
.....	.....	.....	383,331.66	2.24	8,713.27	2,698,625.39	2,106,242.53	44
.....	.....	.....	12,146.89	.....	11,639.03	2,655,181.44	2,411,548.37	45
.....	.....	.....	27,654.96	.....	28,361.44	3,264,452.58	2,739,124.57	46
.....	674.00	.....	45,774.45	.....	1,395.22	217,857.35	175,701.29	47
23.00	.....	.....	347,094.68	264,302.50	4,544.67	14,444,866.53	14,199,451.90	48
.....	949.30	9,778.32	241,247.86	4.00	4,686.99	2,359,509.86	1,603,190.78	49
.....	.....	476.00	122,030.96	.....	3,467.39	1,076,610.07	1,002,595.73	50
.....	1,445.20	3,207.30	789,753.60	.....	21,910.61	3,101,858.30	2,101,843.03	51
.....	600.00	.....	111,854.25	17.90	2,829.84	743,981.61	568,415.44	52
17.00	90.00	.....	1,361,427.78	47.76	1,756.98	8,569,677.33	6,903,851.96	53
.....	480.00	.....	75,882.94	.....	52.63	3,039,705.41	2,924,985.01	54
.....	.....	.....	161,151.20	.....	592.46	2,236,115.97	1,961,782.58	55
.....	356.00	.....	1,646,461.88	.....	31,222.13	12,116,471.59	9,095,447.12	56
.....	.....	.....	79,877.54	.....	1,398.00	167,046.92	101,264.15	57
.....	.....	.....	120,494.98	.....	20,388.84	2,342,355.81	2,385,400.26	58
.....	.....	.....	202,237.08	41.72	2,884.64	860,722.60	626,178.85	59
.....	.....	.....	166,005.77	2.62	1,154.50	342,038.22	179,900.36	60
.....	.....	.....	148,485.10	158.96	8,135.70	5,022,923.18	3,811,320.44	61
.....	.....	90.00	33,243.06	.....	14,156.28	1,012,247.30	832,825.44	62
.....	3,960.00	.....	168,303.33	170.82	8,622.68	1,215,130.84	1,072,004.75	63
.....	.....	.....	124,020.40	.....	2,933.85	1,593,868.92	1,417,070.20	64
.....	2,302.40	.....	440,329.12	1.44	2,329.25	7,553,327.40	6,915,153.80	65
.....	1,221.00	7,443.00	80,956.68	.....	2,051.57	1,135,366.53	1,000,332.96	66

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	164.35
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	3,875.00	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	38,186.18	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

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

EXPENSES.								
Storekeepers and storekeeper-gaugers.	Gaugers.	Expenses of collecting the special excise tax on corporations.	Refunding internal-revenue collections.	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	1
4,526.99	$1,306.86	34.00	.....	21,177.33	26,770.18	14.57	29.96	2
28,313.30	80,754.38	269.50	.....	163,523.33	167,903.28	2.49	2.67	3
9,078.30	15,456.03	186.50	$90.00	48,506.40	44,093.41	6.80	6.87	4
3,432.00	6,082.65	1,040.94	.....	28,268.65	.....	2.90	.....	5
1,031.00	1,830.64	645.55	.....	30,172.81	34,767.40	3.18	4.53	6
4,550.66	6,388.89	528.50	546.63	45,836.00	42,614.30	1.68	2.37	7
4,494.20	3,463.35	522.50	.....	32,449.75	26,074.03	2.27	2.43	8
3,003.22	1,699.35	342.50	208.19	42,152.71	42,486.86	9.35	15.22	9
1,731.25	523.25	75.00	256.25	14,295.11	12,876.82	6.84	16.28	10
4,317.00	33,738.26	15.90	3,268.73	100,401.66	95,612.86	.94	1.20	11
50,968.00	96,154.86	.....	.....	180,305.39	171,985.66	.61	.60	12
19,898.00	23,661.27	292.50	.....	74,227.65	74,722.43	.87	1.18	13
.....	2,461.59	289.00	.....	18,510.51	17,921.81	3.36	3.70	14
26,554.56	33,188.36	15.10	70.00	91,993.79	94,901.66	.86	.94	15
32,281.70	42,288.18	374.25	.....	106,716.64	103,433.31	.59	.68	16
.....	1,792.96	23.50	.....	20,369.37	19,846.49	4.08	4.65	17
.....	1,710.53	367.70	75.00	21,105.98	20,098.43	3.36	3.70	18
258.00	.....	418.20	5,700.00	28,437.13	22,140.08	4.28	6.47	19
49,428.64	20,071.76	.....	156.00	97,620.55	98,154.51	2.86	3.39	20
207,559.92	91,245.74	252.70	.....	343,110.72	330,040.99	1.96	2.09	21
48,387.57	23,871.42	.....	.....	97,724.29	93,044.66	2.27	2.63	22
100,740.68	29,256.80	.....	25.00	160,533.42	157,280.64	4.04	4.55	23
78,520.39	28,444.16	.....	300.00	140,515.74	129,404.65	4.58	5.24	24
13,070.00	12,809.69	569.50	10.00	53,785.73	54,306.70	1.32	1.06	25
61,755.35	45,291.22	813.19	1,370.00	163,556.18	161,414.74	1.97	2.32	26
16,336.40	30,525.49	365.61	100.00	94,835.43	84,928.45	1.67	2.34	27
3,770.00	7,638.94	6.40	.....	45,434.66	44,832.25	.76	.82	28
.....	953.55	3.25	.....	18,229.13	17,984.53	1.98	2.25	29
.....	8,574.07	404.00	.....	47,031.35	44,069.48	1.57	2.35	30
8,145.55	20,076.24	13.60	100.00	69,488.69	68,908.21	.78	.86	31
18,322.32	9,469.50	528.30	.....	56,546.72	58,049.25	2.90	3.44	32
727.00	2,353.24	991.00	25.00	26,179.56	24,623.83	3.22	3.64	33
12,655.55	9,193.77	22.50	.....	54,996.74	50,424.65	2.00	2.07	34
843.00	1,309.58	1,075.18	.....	21,688.38	20,264.03	3.08	4.27	35
.....	3,850.23	331.95	.....	18,669.74	18,414.70	3.08	4.58	36
950.00	6,042.03	998.78	115.00	44,569.82	42,159.70	.54	.64	37
.....	636.84	356.23	10.00	12,829.67	13,852.60	10.02	14.32	38
6,388.00	14,440.12	410.25	121.35	61,856.68	59,918.22	.66	.80	39
2,504.00	32,812.99	1,260.25	.....	85,773.67	86,587.01	1.22	2.08	40
.....	9,456.45	431.20	25.00	64,755.09	65,022.43	.70	.79	41
8,972.00	11,585.17	426.25	200.00	56,227.01	55,064.83	1.01	1.18	42
6,471.40	6,755.03	495.00	.....	42,412.16	40,655.23	1.80	2.10	43
2,354.40	11,521.11	476.18	.....	47,650.69	47,317.90	1.77	2.25	44
1,146.85	5,169.36	276.23	.....	49,561.04	56,044.78	1.87	2.32	45
4,434.77	.....	.....	1,270.00	52,560.17	74,039.15	1.61	2.70	46
.....	.....	720.75	.....	18,373.81	15,782.56	8.43	8.98	47
33,701.70	73,315.77	7.17	.....	164,991.37	164,566.52	1.13	1.16	48
10,184.30	9,031.15	376.75	10.00	45,395.07	43,690.59	1.92	2.73	49
1,964.15	5,240.25	563.00	37.50	29,433.94	30,467.76	2.73	3.04	50
3,080.00	8,884.22	425.20	70.00	40,570.21	45,702.30	1.31	2.17	51
1,252.00	1,585.22	19.35	.....	22,251.78	22,409.49	2.99	3.94	52
16,274.32	37,133.44	677.50	.....	109,998.81	113,046.25	1.28	1.64	53
20,328.68	8,055.61	10.45	.....	73,272.12	74,633.91	2.41	2.55	54
6,738.36	7,225.38	349.20	.....	38,654.07	38,589.54	1.73	1.97	55
102,410.08	46,246.29	409.10	10.00	193,689.08	180,663.34	1.60	1.99	56
222.20	2,489.63	.....	.....	24,388.64	29,076.49	14.60	28.71	57
25,249.05	15,107.08	377.00	5,937.40	93,315.37	110,253.49	3.98	4.62	58
16.00	3,452.27	.....	.....	22,280.48	22,811.71	2.59	3.64	59
.....	2,203.60	50.05	181.15	18,495.39	19,079.68	5.41	10.61	60
12,078.40	12,524.18	287.75	.....	59,759.66	53,301.33	1.19	1.40	61
21,570.28	8,354.16	227.50	325.00	72,755.84	76,341.79	7.19	9.17	62
.....	2,997.09	497.50	15.00	35,481.90	37,711.00	2.92	3.52	63
5,765.05	5,920.15	118.00	80.00	45,185.99	41,745.37	2.83	2.95	64
13,972.40	20,733.94	40.50	.....	70,378.37	68,932.27	.93	1.00	65
.....	5,873.42	528.30	.....	28,125.45	27,022.92	2.48	2.70	66

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.

INDEX.

Page.

Abatement report for the fiscal year ended June 30, 1910, and the three months ended September 30, 1910 62
Appropriation "Withdrawal of denatured alcohol," expenditure from 5

ADULTERATED BUTTER:
- Quantity of, on which tax was paid during the fiscal year 1910 23
- Receipts from, during the fiscal year 1910, by collection districts 133
- Same, by States and Territories 157
- Receipts from manufactures of, for fiscal year 1910 22
- Violations of the law reported during the fiscal year 1910 14

ALCOHOL:
- Completely denatured, manufacturers using 42
- Countries to which exported during fiscal year 1910 38
- Denatured, quantity produced at and shipped from denaturing bonded warehouses; also alcohol redenatured at restoring and redenaturing plants during the fiscal year 1910 41
- Denatured, quantity received by manufacturers and dealers during the fiscal year 1910 42
- Exported during fiscal year 1910, quantity of 37, 47
- Lost by leakage or evaporation in warehouse during fiscal year 1910, quantity of 36, 47
- Produced during fiscal year 1910, quantity of 33, 47
- Remaining in distillery and general bonded warehouses at close of fiscal years 1909 and 1910 ..... 32, 46, 47
- Withdrawal of distilled spirits for denaturation during fiscal years 1909 and 1910 compared 15
- Withdrawn for scientific purposes and use of United States during fiscal year 1910 ..... 39, 47
- Withdrawn from warehouse, tax paid, during fiscal year 1910, quantity of 34, 47

ALCOHOL (commercial):
- Countries to which exported during fiscal year 1910 38
- Exported during fiscal year 1910, quantity of 37, 47
- Lost by leakage or evaporation in warehouse during fiscal year, 1910, quantity of 36, 47
- Produced during fiscal year 1910, quantity of 33, 47
- Remaining in distillery and general bonded warehouses at close of fiscal years 1909 and 1910 ..... 32, 46, 47
- Withdrawn for scientific purposes and use of United States during fiscal year 1910 ..... 39, 47
- Withdrawn from warehouse, tax paid, during fiscal year 1910, quantity of 34, 47

ASSESSMENTS:
- Amount of, by articles and occupations, for fiscal years 1909 and 1910, compared 30
- Amount of, during fiscal year 1910, by States and Territories 29
- Statements, tables, etc., prepared from reports in division of 29

BARLEY:
- Used in production of distilled spirits during the year, aggregate quantity of 80, 82

BRANDY:
- Deposited in, withdrawn from and remaining in special bonded warehouses during fiscal year 1910, statements relating to 54, 55
- Exported during the year 54
- Lost by leakage or evaporation during the year, quantity allowed 54
- Produced during the fiscal year 1910, by collection districts 83
- Quantity in special bonded warehouses at the beginning of the fiscal year and the quantity deposited during the fiscal year 1910, by collection districts 54
- Remaining in special bonded warehouses July 1, 1909, quantity of 54
- Remaining in special bonded warehouses June 30, 1910, quantity of 55
- Summary of operations at special bonded warehouses during fiscal year 1910 55
- Taxed at the rate of 3 cents per gallon when withdrawn for use in fortification of sweet wines, collections from, for fiscal years 1909 and 1910 21
- Withdrawn, tax paid, during the year, quantity of 55
- Withdrawn from special bonded warehouses for bottling in bond during fiscal year 1910 55

BREWERS:
- Brewers' permits issued during the year, number of 106, 167
- Distribution of, among the several collection districts 171–173
- Distribution of, among the States and Territories 174, 175
- Number of, for fiscal years 1909 and 1910 ..... 173, 175
- Receipts from special taxes of, during the year, by collection districts 128
- Same, by States and Territories 152

BREWERIES:
- Number operated during the fiscal years 1909 and 1910 10

CASUALTIES TO SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES:
- Casualties to spirits, kinds of and quantities 44
- List of, for fiscal year 1910 45

CHEMISTRY DIVISION:
- Character of work 15
- Chemists, employed in, called upon as experts in United States courts 15
- Samples examined in the laboratory at Washington; character and number of same; increase over last fiscal year 61

CIGARETTES (LARGE):
- Increase over previous year in number of, on which tax was paid 23
- Increase of collections on, over previous year 21
- Number of, on which tax was paid during fiscal years 1909 and 1910 23
- Production of, during calendar years 1908 and 1909 ..... 110, 113
- Production of, States showing the largest 5

CIGARETTES (LARGE)—Continued. Page.
Receipts from, during fiscal year 1910 ... 21
Receipts from, during the year, by collection districts ... 126
Same, by States and Territories ... 150
Receipts from, for first three months of fiscal year ending June 30, 1911 ... 26
Stamps for, issued during the year, number and value of ... 106,170
CIGARETTES (SMALL):
Exportation of, in bond, and quantity unaccounted for June 30, 1910 ... 58
Increase of collections on, over previous year ... 21
Increase over previous year in number of, on which tax was paid ... 23
Number of, on which tax was paid during fiscal years 1909 and 1910 ... 23
Production of, during calendar years 1908 and 1909 ... 110,113
Production of, States showing the largest ... 5
Receipts from, during fiscal year 1910 ... 21
Receipts from, during the year, by collection districts ... 126
Same, by States and Territories ... 150,151
Receipts from, for first three months of fiscal year ending June 30, 1911 ... 27
Stamps for, issued during the year, number and value of ... 106,170
Unaccounted for at close of fiscal year 1910, number of ... 58
CIGARETTE MANUFACTURERS' ACCOUNTS:
Number of, by States and Territories, during calendar year ended December 31, 1909 ... 113
CIGARS (LARGE):
Exported during fiscal year 1910, number of ... 58
Increase over previous year in number of, on which tax was paid ... 23
Increase over previous year in production of ... 108
Increase of collections on, over previous year ... 21
Number of, on which tax was paid during fiscal years 1909 and 1910 ... 23
Production of, during calendar years 1908 and 1909 ... 108,109,111
Production of, States showing the largest ... 4
Receipts from, during fiscal year 1910 ... 21
Receipts from, during the year, by collection districts ... 126
Same, by States and Territories ... 150,151
Receipts from, for first three months of fiscal year ending June 30, 1911 ... 26
Stamps for, issued during the year, number and value of ... 106,169
Unaccounted for June 30, 1910, number of ... 58
Withdrawn, tax paid during fiscal years 1909 and 1910, number of ... 23
CIGARS (SMALL):
Exported during fiscal year 1910, number of ... 58
Increase of collections on, over previous year ... 21
Increase over previous year in number of, on which tax was paid ... 23
Number of, on which tax was paid during fiscal years 1909 and 1910 ... 23
Production of, during calendar years 1908 and 1909 ... 108,109,111
Production of, States showing the largest ... 4
Receipts from, during fiscal year 1910 ... 21
Receipts from, during the year, by collection districts ... 126
Same, by States and Territories ... 150
Receipts from, for first three months of fiscal year ending June 30, 1911 ... 26
Stamps for, issued during the year, number and value of ... 106,163
Unaccounted for June 30, 1910, number of ... 58
CIGAR MANUFACTURERS' ACCOUNTS:
Number of, by States, during calendar year ended December 31, 1909 ... 111,112
CLAIMS:
Awaiting decision of the Supreme Court on account of special excise tax on corporations ... 15,16
Number and amount of ... 15,62
Statements relative to, in division of ... 62
CLERKS IN COLLECTORS' OFFICES:
Number of, during fiscal year 1910 ... 8
Schedule of salaries of, during fiscal year 1910 ... 8
COLLECTION DISTRICTS:
Aggregate receipts from, during fiscal year 1910 ... 24,146
Same, by States and Territories ... 25,165
Names of, from which spirits were withdrawn for export during fiscal year 1910 ... 37
COLLECTORS:
Basis of recommendation of salaries of, for current fiscal year ... 7
Names of, for fiscal year 1910 ... 24
Number of, during fiscal year 1910 ... 8
Schedule of salaries of, during fiscal year 1910 ... 7
COLLECTORS, DEPUTY:
Number of, during fiscal year 1910 ... 8
Schedule of salaries of, during fiscal year 1910 ... 8
COMMISSIONER OF INTERNAL REVENUE:
Report of, for fiscal year 1910, submitted ... 3
Estimates the collections for the fiscal years 1911 and 1912 ... 3
Estimates the expenses of the Internal-Revenue Service for the fiscal year 1912 ... 6
Recommends salaries for officers, clerks, and employees for fiscal year 1912; also salaries of two stamp agents and one counter to be reimbursed by the stamp manufacturers ... 6,7
Other recommendations ... 18-20
COMMISSIONER'S OFFICE:
Force employed in, at close of fiscal year 1910 ... 7
Force in, recommended for fiscal year 1912 ... 6
CORN:
Used in the production of distilled spirits during the year, aggregate quantity of ... 80,82
Corporations, special excise tax collected from. (*See* EXCISE TAX.)
DEALERS, ADULTERATED-BUTTER:
Receipts from special taxes of, during the year, by collection districts ... 133
Same, by States and Territories ... 157
Retail, number of, during the year, by collection districts ... 171-173
Same, by States and Territories ... 174,175
Retail, special tax for fiscal years 1909 and 1910 compared ... 22

Page.

DEALERS, LIQUOR:
Distribution of, among the several collection districts 171–173
Same, among States and Territories 174, 175
Number of, retail, for fiscal years 1909 and 1910 ..... 173, 175
Number of, wholesale, for fiscal years 1909 and 1910 ..... 173, 175
Receipts from each source relating to, for last two fiscal years, compared 21
Receipts from special taxes of, during the year, by collection districts 124
Same, by States and Territories 148
Receipts from the several sources relating to, for first three months of fiscal years 1910 and 1911, compared 26

DEALERS, MALT-LIQUOR:
Distribution of, among the several collection districts 171–173
Same, among States and Territories 174, 175
Number of, retail, for fiscal years 1909 and 1910 ..... 173, 175
Number of, wholesale, for fiscal years 1909 and 1910 ..... 173, 175
Receipts from each source and aggregate receipts from all sources relating to, for last two fiscal years, compared 21
Receipts from each source relating to, during the year, by collection districts 128
Same, by States and Territories 152
Receipts from the several sources relating to, for first three months of fiscal years 1910 and 1911, compared 27
Stamps for, issued during the year, number and value of 106, 167

DEALERS, OLEOMARGARINE:
Distribution of, among the several collection districts 171–173
Same, among States and Territories 174, 175
Number of, retail, for fiscal years 1909 and 1910 ..... 173, 175
Number of, wholesale, for fiscal years 1909 and 1910 ..... 173, 175
Receipts from each source and aggregate receipts from all sources relating to, 1909 and 1910, compared 21
Receipts from each source relating to, during the year, by collection districts 129
Same, by States and Territories 163
Receipts from the several sources relating to, for first three months of fiscal years 1910 and 1911, compared 27

DENATURED ALCOHOL. (*See* ALCOHOL.)

DISTILLED SPIRITS:
Increase in production of, for fiscal year 1910 9
Increase in tax-paid withdrawals of, for fiscal year 1910 23
Production of, from materials other than fruit, and withdrawals of, for past fourteen years 9
Quantity in distillery and general bonded warehouses at the beginning and at the end of the fiscal years 1909 and 1910 50
Quantity tax paid for bottling in bond for fiscal years 1909 and 1910, compared 35
Tax-paid withdrawals of, exclusive of fruit brandy, for the past fourteen fiscal years 9
Transferred to bottling warehouses for bottling in bond for export during fiscal year 1910, quantity by collection districts 39

DISTILLERIES:
Distribution of, among the States and Territories 75
Operated during the year, number of 75
Registered during the year, number of 75

DISTILLERIES, FRUIT:
Better supervision over, required 10
Distribution of, among the several collection districts 76
Same, among States and Territories 75
Operated during the year, number of 76
Registered during the year, number of 76

DISTILLERIES, GRAIN:
Capacities of, registered and operated during the year, by collection districts 77, 78
Same, by States and Territories 79
Capacity and number of, in operation at the beginning of each month from July, 1909, to September, 1910 76
Operated during the year, number of 75
Registered during the year, number of 75
Spirit-producing capacity of, in operation at the beginning of each month from July, 1909, to September, 1910 76

DISTILLERIES, MOLASSES:
Capacity and number of, in operation at the beginning of each month from July, 1909, to September, 1910 76
Operated during the year, number of 75
Registered during the year, number of 75
Spirit-producing capacity of, in operation at the beginning of each month from July, 1909, to September, 1910 76

DRAWBACK:
Allowed from 1901 to 1910, aggregate of 60
Allowed on claims, tobacco, cigars, cigarettes, and distilled spirits during fiscal year 1910, amount of 60
Allowed on claims, proprietary articles, tobacco, snuff, cigars, cigarettes, etc., during last ten fiscal years 60

EXCISE TAX UPON NET INCOMES OF CORPORATIONS:
Aggregate receipts from, during fiscal year 1910 23
Clerical labor, amount of, in preparation for and collection of, required 12
Collections from, during fiscal year 1910 and first three months of current fiscal year 12
Penalties collected on, for fiscal year 1910 believed to be abnormal 13
Receipts from, by districts 136
Receipts from, by States and Territories 160
Receipts from, for first three months of fiscal years 1910 and 1911 27
Financial and commercial corporations—
Statement by districts showing returns from 63
Same, by States and Territories 69

EXCISE TAX UPON NET INCOMES OF CORPORATIONS—Continued. Page.
Public-service corporations—
Statement by districts showing returns from 64
Same, by States and Territories 70
Industrial and manufacturing corporations—
Statement by districts showing returns from 65
Same, by States and Territories 71
Mercantile corporations—
Statement by districts showing returns from 66
Same, by States and Territories 72
Miscellaneous corporations—
Statement by districts showing returns from 67
Same, by States and Territories 73
Corporations of all classes—
Statements, by districts, showing in the aggregate the capital stock, bonded and other indebtedness, net income, etc 68
Same, by States and Territories 74
Statement, by States and Territories, of collections from, in the aggregate, and by classes of corporations, during the fiscal year 1910 31
Expenses for next fiscal year, detailed estimate of 6
FERMENTED LIQUORS:
Barrels of, produced, tax paid during fiscal year 1910, by collection districts 88
Production of, by States and Territories, for fiscal years 1909 and 1910 89
Production of, States showing the largest 4
Quantities of, on which tax was paid during last two fiscal years, compared 23
Receipts from each source and aggregate receipts from all sources relating to, for last two fiscal years, compared 21
Receipts from each source relating to, during the year, by collection districts 128
Same, by States and Territories 152
Receipts from the several sources relating to, for first three months of fiscal years 1910 and 1911 compared 27
Removed in bond, free of tax, for export during fiscal year 1910, by districts 59
Stamps for, issued during the year, number and value of 106, 167
Status of "near beer," manufacture of and dealers in, being investigated 11
FILLED CHEESE:
Increase of production over previous year 14
Quantity of, on which tax was paid during last two fiscal years, compared 23
Quantity of, produced and withdrawn, tax paid, for export monthly, during the fiscal year 1910. 100
GAUGERS:
Fees of, not to exceed $5 per day 9
Number of 9
GIN:
Countries to which exported during the year ended June 30, 1910 38
Exported during fiscal year 1910, quantity of 37, 47
Lost by leakage or evaporation in warehouse during fiscal year 1910, quantity of 36, 47
Produced during fiscal year 1910, quantity of 33, 47
Remaining in distillery and general bonded warehouses at close of fiscal years 1909 and 1910, quantities of 32, 46, 47
Withdrawn from warehouse, tax paid, during fiscal year 1910, quantity of 34, 47
GRAIN AND OTHER MATERIALS:
Used in the production of distilled spirits during the year, aggregate quantity of 82
HIGH WINES:
Produced during fiscal year 1910, quantity of 33, 47
Remaining in distillery and general bonded warehouses at close of fiscal years 1909 and 1910, quantities of 46–48
Withdrawals of, from warehouse, tax paid, during fiscal year 1910, quantity of 34, 47
ILLICIT DISTILLING:
Increase of, in the Southern States 17
Statistics relating to 103, 104
INTERNAL REVENUE:
Aggregate receipts of, for each fiscal year from September 1, 1862, to 1910, statement of 28
Aggregate receipts of, for first three months of fiscal years 1910 and 1911 compared 27
Aggregate receipts of, in States and Territories, etc 25
Amount of, collected and reported to commissioner by the several collectors during the year, by collection districts 24
Amount of, collected and reported to commissioner during the year, by States and Territories 25
Cost of collection during last two fiscal years, by collection districts 183
Cost of collection during the year, detailed statement of 5
Estimated expenses of collecting for fiscal year 1912 6
Estimate of aggregate receipts of, for current fiscal year 3
Percentage cost of collection for fiscal year 1910 5
Percentage cost of collection during last two fiscal years, by collection districts 183
Receipts from, in large tax-paying States and districts, statement of 4
Receipts of, from the several objects of taxation during first three months of fiscal years 1910 and 1911 compared 26, 27
Receipts of, from the several objects of taxation during the last two fiscal years, compared 21–23
Statement of receipts, etc 3
INTERNAL-REVENUE LAWS:
Amount paid to collectors arising from fines, etc., for violation of 92
Amount realized from sales on account of violation of 91
Compromise offers received and accepted 91
Real estate acquired by the United States under 93, 94
Schedule and amount of taxes in litigation, by districts 94
Statement of claims for reward under 93
Statements of seizures for violation of 90
LAW DIVISION:
Legacy-tax cases under the war revenue act of 1898 16
Number and disposition of civil and criminal cases 16
Seizures reported during the fiscal years 1909 and 1910 compared 16
Statements compiled in 90–95

LEAKAGE. (*See* ALCOHOL, WHISKY, etc.) Page.
LEGACY-TAX CASES 16
LEGISLATION RECOMMENDED:
Authorizing revenue agents and inspectors to administer oaths 19
Oleomargarine at single rate of tax 19
Outage or wantage, law governing to be revised 19
Salaries of collectors of internal revenue to be reclassified and a fixed scale of compensation for chief deputies and cashiers determined 18
Salaries for 2 stamp agents and 1 counter (same to be reimbursed by stamp manufacturers, act Aug. 5, 1882) for the fiscal year 1912 7
Salaries of officers, clerks, and employees for the fiscal year 1912 7
Stamps for other than tax-paid spirits, charge to be made for 18
Substitute officers, present status and employment to be improved by legislation 19–20
LICORICE:
Quantity used by tobacco manufacturers, by States and districts, calendar year 1909 114–117
LIQUOR DEALERS. (*See* DEALERS, LIQUOR.)
MALT:
Used in production of distilled spirits during the year, aggregate quantity of, by districts 80
Same, by States and Territories 82
MALT LIQUORS, DEALERS IN. (*See* DEALERS, MALT LIQUORS.)
MANUFACTURING WAREHOUSES:
All kinds of spirits withdrawn for transfer to, during fiscal years 1909 and 1910, quantities of 47
MATERIALS NOT SPECIFIED:
Used in the production of distilled spirits during the year, aggregate quantity of, by districts 80
Same, by States and Territories 82
MESSENGERS AND JANITORS IN THE SEVERAL COLLECTION DISTRICTS:
Number of, during fiscal year 1910 8
Schedule of salaries of, during fiscal year 1910 8
MILL FEED:
Used in the production of distilled spirits during the year, aggregate quantity of, by collection districts 80
Same, by States and Territories 82
MISCELLANEOUS SOURCES OF REVENUE:
Receipts from each source relating to, during first three months of fiscal years 1910 and 1911, compared 27
Receipts from each source relating to, during fiscal years 1909 and 1910, compared 23
Receipts from each source relating to, during the year, by collection districts 135
Same, by States and Territories 160
Total receipts from 23
MIXED FLOUR:
Law of little value as revenue measure 14
Produced monthly from July 1, 1909, to June 30, 1910, quantity of 101
Receipts from, during fiscal year 1910, by districts 132
Same, by States and Territories 156
Receipts from each source relating to, for the last two fiscal years, compared 22
Receipts from the several sources relating to, for first three months of fiscal years 1910 and 1911, compared 27
Stamps for, issued during the year, number and value of 106
Statements relating to 101, 102
Withdrawn, tax paid monthly, from July 1, 1909, to June 30, 1910, quantities of 101
MIXED FLOUR MANUFACTORIES:
Statement and number of, for fiscal year 1910, by States and Territories 102
MIXED FLOUR MANUFACTURERS, PACKERS OR REPACKERS OF:
Distribution of, among the several collection districts 171–173
Same, among States and Territories 174, 175
Number of, for fiscal years 1909 and 1910 ..... 173, 175
Receipts from each source relating to, for the last two fiscal years, compared 22
Receipts from special taxes of, during the year, by collection districts 132
Same, by States and Territories 156
MOLASSES:
Used in the production of distilled spirits during the year, quantity of 80, 82
OATS:
Used in the production of distilled spirits during the year, quantity of 80, 82
OFFICIAL FORCE:
Amount paid to, for salaries during the fiscal year 1910 ..... 8, 9
Classification of, for the fiscal year 1910 ..... 8, 9
Number of, at close of the fiscal year 1910 ..... 8, 9
OLEOMARGARINE:
Defects in the statutes relating to, referred to 14
Quantity of, on which tax was paid during last two fiscal years, compared 23
Receipts from each source relating to, during the year, by collection districts 129
Same, by States and Territories 153
Receipts from each source relating to, for the last two fiscal years, compared 22
Receipts from the several sources relating to, for first three months of fiscal years 1910 and 1911, compared 27
Stamps for, issued during the year, number and value of 106, 168
Statements of, from July 1, 1909, to June 30, 1910, by districts 97, 98
Statements relating to 97, 98
Summary of operations in the colored and uncolored product during the fiscal year 1910 ..... 96, 97
OLEOMARGARINE, DEALERS IN. (*See* DEALERS IN OLEOMARGARINE.)
OLEOMARGARINE MANUFACTORIES:
Statement of, relating to, by districts 97, 98
OLEOMARGARINE, MANUFACTURERS OF:
Distribution of, among the several collection districts 171–173
Same, among States and Territories 174, 175
Number of, for fiscal years 1909 and 1910 ..... 173, 175
Receipts from, for first three months of fiscal years 1910 and 1911, compared 27
Receipts from, for the last two fiscal years, compared 22

OLEOMARGARINE, MANUFACTURERS OF—Continued. Page.
Receipts from special taxes of, during the year, by collection districts 129
Same, by States and Territories 153
OPIUM (TARIFF ACT OCTOBER 1, 1890, SECTION 36):
Rendered inoperative by act approved February 9, 1909, to prohibit the importation and use of opium for other than medicinal purposes 122
PENALTIES:
Receipts from, during the last two fiscal years, compared 23
Receipts from each source relating to, during the year, by collection districts 138
Same, by States and Territories 161
Receipts from, for first three months of fiscal years 1910 and 1911 27
PHILIPPINE TOBACCO PRODUCTS:
Collections of internal revenue on, during the fiscal year 1910 25
Collections on, to be turned over as separate fund to Philippine government 11
Internal-revenue taxes on, provided for by tariff act of August 5, 1909 11
Label attached to, cause of complaint 12
PLAYING CARDS:
Aggregate receipts from, during the fiscal years 1909 and 1910 23
Exportation of, in bond, during the fiscal year 1910, statement of 59
Receipts from, by districts 135
Receipts from, by States and Territories 160
Receipts from, during last two fiscal years, compared 23
Receipts from, for first three months of fiscal years 1910 and 1911 27
Stamps for, issued during the year, number and value of 106, 170
PORTO RICAN PRODUCTS:
Articles of merchandise coming from Porto Rico 25
Collections of internal revenue on, during the fiscal year 1910 25
PROCESS OR RENOVATED BUTTER:
Quantity of, withdrawn, tax paid, during the fiscal year 1910 14, 23
Receipts from each source relating to, during fiscal year 1910, by collection districts 133
Same, by States and Territories 158
Receipts from the several sources relating to, for the last two fiscal years, compared 22
Stamps for, issued during the year, number and value of 106, 168
Statements relating to 99, 100
Statements, by months, of quantity produced at manufactories, quantity withdrawn therefrom, tax paid, and quantity of, lost or destroyed, during fiscal year 1910 100
Same, by districts 99
Summary of operations at renovated-butter factories during the fiscal year 1910 99
PROCESS OR RENOVATED BUTTER, MANUFACTURERS OF:
Distribution of, among the several collection districts 171–173
Same, among the States and Territories 174, 175
Number of, for fiscal years 1909 and 1910 173, 175
Receipts from, during first three months of fiscal years 1910 and 1911, compared 27
Receipts from, for fiscal years 1909 and 1910, compared 22
Receipts from special taxes of, during the year, by collection districts 133
Same, by States and Territories 158
RECEIPTS:
See Table A 124–165
RECTIFIERS:
Distribution of, among the several collection districts 171–173
Same, among the States and Territories 174, 175
Number of, for fiscal years 1909 and 1910 173, 175
Receipts from, during last two fiscal years, compared 21
Receipts from, for first three months of fiscal years 1910 and 1911 26
Receipts from special taxes of, during the year, by collection districts 124
Same, by States and Territories 148
REFUNDED TAXES:
By collection districts 140–147
By States and Territories 162–165
Total amount of, for the year 147, 165
RESTAMPING:
Applications for, under section 3315, Revised Statutes 107
REVENUE AGENTS:
Activity of, in the field commended 17
Illicit distilling operations, during the fiscal years 1909 and 1910, compared 17, 18
Number of, employed during the year 103
Salaries and expenses of, during the year 103
Work performed by, during the year, by States and Territories 103, 104
REVENUE AGENTS AND INSPECTORS UNDER DENATURED-ALCOHOL LAW:
Salaries and expenses of, during the year 103
RUM:
Countries to which exported during the fiscal year 1910 38
From Porto Rico, tax paid by stamp 35
Exported during fiscal year 1910, quantity of 38, 47
Lost by leakage or evaporation in warehouse during fiscal year 1910, quantity of 36, 47
Molasses used for production of, during last two fiscal years, quantities of, compared 83
Produced during fiscal year 1910, quantity of 33, 47
Remaining in distillery and general bonded warehouses at close of fiscal years 1909 and 1910, quantities of 32, 47
Withdrawn from warehouse, tax paid, during fiscal year 1910, quantity of 34, 47
RYE:
Used in the production of distilled spirits during the year, quantity of 80
SNUFF:
Manufactured during calendar years 1908 and 1909, aggregate quantities of 109, 121
Manufactured during calendar year 1909, quantity of, by States and districts 118–121
Receipts from, during first three months of fiscal years 1910 and 1911, compared 27
Receipts from, during last two fiscal years, compared 21
Receipts from, during the year, by collection districts 126
Same, by States and Territories 150

SNUFF—Continued. Page.
Removed in bond for export, free of tax, during fiscal year 1910 ... 57
Stamps for, issued during the year, number and value of ... 106, 169
SPECIAL BONDED WAREHOUSES FOR STORAGE OF FRUIT BRANDY:
Brandy lost by leakage or evaporation in, during the year ... 55
Brandy deposited in, withdrawn from, and remaining in, during the year ... 54, 55
Brandy remaining in, July 1, 1909, quantities of, by collection districts ... 54
Brandy remaining in, June 30, 1910, quantities of, by collection districts ... 55
Brandy withdrawn, tax paid, during the year, quantities of, by collection districts ... 54
Brandy withdrawn for export during the year, quantities of ... 54
Summary of operations at, during the year ... 55
SPECIAL TAXES. (*See* TABLE A.)
SPECIAL TAXPAYERS:
Actual number of different kinds of, for twelve months ended June 30, 1910, by collection districts ... 171–173
Same, by States and Territories ... 174, 175
Aggregate of actual number of, for fiscal years 1909 and 1910 ... 173, 175
SPIRITS:
Countries to which exported during the year 1910 ... 38
Distilled from fruit on which tax was paid during last two fiscal years, quantities of, compared ... 23
Distilled from grain, average yield of, per bushel ... 82
Distilled from materials other than fruit on which tax was paid during last two fiscal years, quantities of, compared ... 23
Distilled from molasses, average yield of, per gallon ... 82
Exported during fiscal year 1910, quantity of ... 38
In distillery and general bonded warehouses July 1, 1909, quantities of, by collection districts ... 32
In distillery and general bonded warehouses June 30, 1910, aggregate quantities of ... 46
In distillery and general bonded warehouses June 30, 1910, by collection districts and seasons of production, quantities of ... 51–53
Lost by casualty during last fiscal year, quantities of ... 44, 47
Lost by casualty during the year, quantity of, by collection districts ... 44
Lost by leakage or evaporation in warehouses during last fiscal year, quantity of ... 36, 47
Lost by leakage or evaporation in warehouses during the year, quantity of, by collection districts ... 36
Materials used for production of, during last two fiscal years, statement of ... 83
Materials used for production of, during the year, by collection districts, quantity of ... 80
Same, by States and Territories ... 82
Produced from grain during last two fiscal years, quantities of, compared ... 83
Produced from materials other than fruit during fiscal year 1910, quantities of, by collection districts ... 33
Produced, withdrawn from, and remaining in warehouses for the fiscal year 1910 ... 47
Production of, during fiscal years 1909 and 1910, by collection districts ... 83
Production of, during fiscal year 1910, quantity of ... 53
Production of, from grain and molasses, during last two fiscal years, statement of ... 83
Production, tax paid withdrawals, etc., for last ten fiscal years ... 51
Quantity of, upon which tax was paid by stamp during fiscal years 1909 and 1910 ... 35
Receipts from each source relating to, during first three months of fiscal years 1910 and 1911, compared ... 26
Receipts from each source relating to, during the year, by collection districts ... 124
Same, by States and Territories ... 148
Receipts from each source relating to, for fiscal years 1909 and 1910, compared ... 21
Rectified during fiscal year 1910, by collection districts, quantities of ... 85
Same, by States and Territories ... 85
Remaining in warehouses at close of fiscal years 1909 and 1910, aggregate quantities of ... 32, 47
Removed in bond for export, during fiscal year 1910, quantity of ... 38
Stamps for, issued during the year, number and value of ... 106, 166
Summary of, for fiscal year 1910 ... 49
Summary of monthly statements of, furnished by collectors during the fiscal year 1910 ... 50
Taxes on deficiencies in production of ... 30
Taxes on excess of materials used ... 30
Transferred, tax paid, to bottling warehouses for bottling in bond during the year ... 35
Transferred to bottling warehouses for bottling in bond, for export ... 39
Withdrawn for export during the fiscal year 1910, quantity of, by districts ... 38
Withdrawn for scientific purposes and use of United States during fiscal year 1910, quantity of ... 39, 47
Withdrawn for scientific purposes and use of United States during fiscal year 1910, by collection districts, quantity of ... 39
Withdrawn for transfer to manufacturing warehouses during fiscal year 1910, aggregate quantity of ... 44, 47
Withdrawn for transfer to manufacturing warehouses during the year, quantities of, by collection districts ... 44
Withdrawn from distillery and general bonded warehouses, tax paid, during fiscal year 1910, quantity of ... 34, 47
Withdrawn from distillery and general bonded warehouses, tax paid, during fiscal year 1910, including spirits, tax paid, for bottling in bond, quantity of ... 35
SPIRITS GAUGED IN 1910:
Aggregate quantity of ... 87
Quantities of, by collection districts ... 86
SPIRITS INTENDED FOR EXPORT:
Stamps for, receipts from, during the year, by collection districts ... 124
Same, by States and Territories ... 148
SPIRITS IN WAREHOUSES:
Quantities of, on July 1, 1909, and produced during the fiscal year 1910, by season and year of production, from spring, 1901, to spring, 1910 ... 36
Quantities of, withdrawn from, during the fiscal year 1910, by season and year of production, from spring, 1901, to spring, 1910 ... 36
Quantities of, remaining in, June 30, 1910, by season and year of production, from spring, 1902, to spring, 1910 ... 36
Quantities of, remaining in distillery and general bonded warehouses, June 30, 1910, by seasons of production, by collection districts ... 51–53

Page.
SPIRITS LOST BY CASUALTY:
During last fiscal year, quantities of 44, 47, 55
During the year, detailed statement of 44, 45
SPIRITS LOST BY LEAKAGE OR EVAPORATION IN WAREHOUSE:
During fiscal year 1910, quantity of 36, 47
SPIRITS REMOVED IN BOND FOR EXPORT:
During fiscal year 1910, quantity of 38
STAMP AGENTS:
Salaries of, reimbursed to Government by contractors 107
STAMPS, INTERNAL REVENUE:
Contract for manufacture of paper for, statement of 106
Issued during the year, number and value of 106, 166–170
Number of denominations and change in rate of tax due to new law affecting manufactured tobacco and snuff, cigars, and cigarettes 17
Price per pound paid for paper for, more than contract for previous year 106
Statement of the issue, engraving, and printing of 107
Use of, in restamping tax-paid articles under section 3315, Revised Statutes 107
Value of, delivered to collectors of internal revenue, for fiscal years 1909 and 1910 compared 17
STILLS, MANUFACTURERS OF:
Distribution of, among the several collection districts 171–173
Same, among the States and Territories 174, 175
Number of, for fiscal years 1909 and 1910 173, 175
Receipts from special taxes of, by collection districts 124
Same, by States and Territories 148
STILLS OR WORMS, MANUFACTURED:
Receipts from, during the year, by collection districts 124
Same, by States and Territories 148
STOREKEEPERS:
Number of 9
Pay of, not exceeding $4 per day 9
STOREKEEPER-GAUGERS:
Number of 9
Pay of, from $2 to $5 per day 9
Supreme Court cases, pending or decided 16
TABLES AT CLOSE OF BOUND VOLUME:
Titles of, for fiscal year 1910 123
TOBACCO:
Receipts from each source and from all sources relating to, during fiscal years 1909 and 1910 compared 21
Receipts from each source relating to, during the year, by collection districts 126
Same, by States and Territories 150
Receipts from the several sources relating to, during first three months of fiscal years 1910 and 1911 compared 26, 27
TOBACCO AND SNUFF:
Quantity of, on which tax was paid during fiscal years 1909 and 1910 compared 23
Receipts from, for first three months of fiscal years 1910 and 1911 compared 27
TOBACCO FACTORIES:
Aggregate number of, in calendar year 1909 117
Number of, by States and districts 114–117
TOBACCO, LEAF:
Exemptions provided under act of August 5, 1909, for class of dealers in 11
Statement of quantity of, used in manufacturing during past ten years 110
Used in manufacture of large cigars during calendar year 1909, aggregate quantity of 110, 111, 113
Used in manufacture of small cigars during calendar year 1909, aggregate quantity of 110, 111
Used in manufacture of large cigarettes during calendar year 1909, aggregate quantity of 110, 113
Used in manufacture of small cigarettes during calendar year 1909, aggregate quantity of 110, 113
Used in manufacture of every 1,000 large cigars during calendar year 1909, average quantity of 110, 112
Used in manufacture of every 1,000 small cigars during calendar year 1909, average quantity of 110, 112
Used in manufacture of every 1,000 large cigarettes during calendar year 1909, average quantity of 110, 113
Used in manufacture of every 1,000 small cigarettes during calendar year 1909, average quantity of 110, 113
Used in manufacture of tobacco during calendar years 1908 and 1909, aggregate quantities of 117
Used in manufacture of cigarettes during calendar year 1909, quantities of, by districts 113
Used in manufacture of cigars during calendar year 1909, quantities of, by State and district 111
Used in manufacture of tobacco during calendar year 1909, quantities of, by States and districts 14–17
TOBACCO, MANUFACTURED:
Fine-cut, produced during calendar year 1909, quantities of, by States and districts 118–121
Fine-cut, produced during calendar years 1908 and 1909, aggregate quantities of 110, 121
Plug, produced during calendar year 1909, quantities of, by States and districts 118–121
Plug, produced during calendar years 1908 and 1909, aggregate quantities of 110, 121
Rates on, under tariff act of August 5, 1909, increased 11
Smoking, produced during calendar year 1909, quantities of, by States and districts 118–121
Smoking, produced during calendar years 1908 and 1909, aggregate quantity of 110, 121
States showing the largest production of 5
TOBACCO, MANUFACTURED, AND SNUFF:
Exported in bond during calendar years 1908 and 1909, quantities of 121
Increase of collections on, over previous year, amount of 21
Increase over previous year in quantity of, on which tax was paid 23
In process of manufacture December 31, 1908 and 1909, quantities of 117
Manufactured during calendar years 1908 and 1909, aggregate quantities of 121
Materials used in manufacture of, during the calendar years 1908 and 1909, aggregate quantities of, different kinds of 117
Materials used in manufacture of, during calendar year 1909, different kinds of, by States and districts 114–117
On hand January 1, 1909 and 1910, quantities of 121
Produced during calendar year 1909, quantities of, different kinds of, by States and districts 118–121
Removed for export during fiscal year 1910, quantity of 57

TOBACCO, MANUFACTURED, AND SNUFF—Continued. Page.
Removed and unaccounted for during fiscal year 1910, quantity of ... 57
Stamps for, issued during the year, number and value of ... 106, 168
Stamps for, printed on tinfoil wrappers, issued during the year, number and value of ... 106, 168
Statistics relating to production, sale, exportation, etc., of, during calendar year 1909, by States and districts ... 118–121
Statistics relating to quantities of leaf tobacco and other materials used in the manufacture of during calendar year 1909, by States and districts ... 114–117
Tables showing number of persons or firms engaged in business of manufacturing, materials used, and products manufactured by them, compiled from reports of collectors for calendar year 1909 ... 110, 114
Tax paid during last two fiscal years, quantities of, compared ... 23
To be accounted for during calendar years 1908 and 1909, quantities of ... 121
Value of stamps required for sales of, during calendar years 1908 and 1909 ... 121
Withdrawn for consumption during last fiscal year, quantity of ... 23
Withdrawn for consumption, increase over previous year ... 23
TOBACCO, MANUFACTURED, AND SNUFF IN BOND:
Exported during the fiscal year, quantity of ... 57
Unaccounted for June 30, 1910, quantity of ... 57
Removed for export during fiscal year 1910, quantity of ... 57
Tax paid, quantity of ... 57
VIOLATION OF INTERNAL-REVENUE LAWS:
Accounts of expenditures for discovery of ... 105
Expenditures for, through revenue agents ... 105
Statement of ... 90
Total expenditures ... 105
WHEAT:
Used in the production of distilled spirits during the year, by districts ... 80
Used in the production of distilled spirits during the year, by States and Territories ... 82
Used in the production of distilled spirits during the year, aggregate quantity of ... 82
WHISKY:
Bottled in bond, tax paid, during the fiscal year 1910 ... 35
Countries to which exported during the fiscal year 1910 ... 38
Exported during fiscal year 1910, quantity of ... 38, 47
Lost by casualty during the fiscal year 1910, quantity of ... 44, 47
Lost by leakage or evaporation in warehouses during fiscal year 1910, quantities of ... 47
Produced during fiscal year 1910, quantity of ... 33, 47
Remaining in distillery and general bonded warehouses at close of fiscal years 1909 and 1910, quantities of ... 32, 48
Withdrawn for scientific purposes and use of United States during fiscal year 1910, quantities of. 39, 47
Withdrawn from distillery and general bonded warehouses, tax paid, during fiscal year 1910, quantity of ... 34, 47
WINES:
Brandy, grape, used in the fortification of, comparative statement for the last three years ... 57
Brandy, grape, used in the fortification of, collections from ... 21, 26
Brandy, grape, used in the fortification of, statement of quantity of ... 56, 57
Fortified and used during the year, aggregate quantity of (before fortification, after fortification). 56, 57
Fortified during the year, quantity of different kinds of (before fortification, after fortification). 56, 57
Stamps for, number issued during the year ... 106, 166

TABLES.

Receipts from States and Territories consisting of a single collection district, where found ... 148–165
Titles of, for fiscal year 1910 ... 123

TABLE A.

Receipts from each specified source of internal revenue and the amounts refunded in each collection district, State, and Territory ... 124–165
Spirits, and from each specific source of, by collection districts ... 124, 125
Same, by States and Territories ... 148, 149
Tobacco, and from each specific source of, by collection districts ... 126, 127
Same, by States and Territories ... 150, 151
Fermented liquors, and from each specific source of, by collection districts ... 128
Same, by States and Territories ... 152
Oleomargarine, and from each specific source of, by collection districts ... 129, 130
Same, by States and Territories ... 153, 154
Filled cheese, and from each specific source of, by collection districts ... 131, 132
Same, by States and Territories ... 155
Mixed flour, and from each specific source of, by collection districts ... 131, 132
Same, by States and Territories ... 156
Adulterated butter, and from each specific source of, by collection districts ... 133, 134
Same, by States and Territories ... 157
Process or renovated butter, and from each specific source of, by collection districts ... 133, 134
Same, by States and Territories ... 158
Banks and bankers, by collection districts and by States and Territories ... 135–137, 159
Special excise tax on corporations, by collection districts and by States and Territories ... 135–137, 160
Playing cards, by collection districts and by States and Territories ... 135–137, 160
Collections not otherwise herein provided for, by collection districts and by States and Territories ... 135–137, 160
Total miscellaneous collections, by collection districts and by States and Territories ... 135–137, 160
Penalties, etc., by collection districts and by States and Territories ... 138, 139, 160
Recapitulation of receipts from each general source of internal revenue and amounts refunded in each collection district, State, and Territory ... 140–147, 162–165

TABLE B.

Page.

Number and value of all internal-revenue stamps issued to collectors of internal revenue during the fiscal year 1910 166–170
Number and value of tax-paid and other than tax-paid stamps for distilled spirits issued to collectors of internal revenue during the fiscal year 1910 166
Number and value of stamps for fermented liquors (tax-paid and exportation), and the number of brewers' permits issued to collectors of internal revenue during the fiscal year 1910 167
Kind, number, and value of special-tax stamps issued to collectors of internal revenue during the fiscal year 1910 167
Number and value of documentary stamps issued to collectors of internal revenue during the fiscal year 1910 167
Number and value of stamps for filled cheese issued to collectors of internal revenue during the fiscal year 1910 168
Number and value of tobacco and snuff stamps and foil wrappers for tobacco issued to collectors of internal revenue during the fiscal year 1910 168
Number and value of stamps for oleomargarine, renovated and adulterated butter issued to collectors of internal revenue during the fiscal year 1910 168
Number and value of tobacco and snuff stamps issued to collectors of internal revenue during the fiscal year 1910 ..... 168, 169
Number and value of stamps for cigars and cigarettes issued to collectors of internal revenue during the fiscal year 1910 ..... 169, 170
Number and value of stamps for playing cards issued to collectors of internal revenue during the fiscal year 1910 170
Number and value of stamps for mixed flour issued to collectors of internal revenue during the fiscal year 1910 168
Number of stamps for denatured alcohol issued to collectors of internal revenue during the fiscal year 1910 170

TABLE C.

Statement of the actual number of the different kinds of special-tax payers during the fiscal year 1910. 171–175

TABLE D.

Statement of the receipts from special taxes in the several States and Territories for the fiscal year 1910 176–179

TABLE E.

Statement of collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years 1909 and 1910 180–183

○